

Attachment B

RECORDS RETENTION SCHEDULE – RUBIDOUX COMMUNITY SERVICES DISTRICT

Destruction of any record must be authorized according to district policy.

RECORDS RETENTION SCHEDULE

Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Accident/Illness Reports	Administration	Not a public record For employee medical records and employee exposure records regarding exposure to toxic substances or harmful physical agents – includes material safety data sheets (MSDS) Does not include: records of health insurance claims maintained separate from employer's records; first aid records of one-time treatments for minor injuries; records of employees who worked less than one year if records are given to employee upon termination	GC 6254(c) 8 CCR 3204(d)(1)(A), (B)	Length of employment plus 30 years
Accidents/Damage to District Property	Administration	Risk management administration	GC 34090 CCP 337.15	10 years
Affidavits of Publication/Posting	Administration	Legal notices for public hearings, publication of ordinances, etc.	GC 34090	2 years
Agency Report of Public Official Appointments (FPPC Form 806)	Administration	Report of additional compensation received by district officials when appointing themselves to committees, boards or commissions of other public agencies, special districts, joint powers agencies or joint powers authorities. Current report must be posted on the district's website	FPPC Reg. 18702.5(b)(3) GC 34090	Recommended retention: Keep a paper copy of report for 2 years after removal from the district's website
Agenda/Agenda Packets	Administration	Original agendas/special meeting notices/certificates of posting, etc. – board of directors' meetings	GC 34090 Sec. of State Local Gov't. Records Mgmt. Guidelines	Current + 2 years
Agenda Reports (Staff Reports)	Administration	Documentation received, created and/or submitted to board of directors	GC 34090 Sec. of State Local Gov't. Records Mgmt. Guidelines	Current + 2 years

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Agreements (see also Contracts)	Administration	Original contracts and agreements and back-up materials, including leases, license agreements, service/maintenance contracts, etc. Original contracts/agreements regarding the development of real property, design specifications, surveying, planning, supervision, testing, or observation of construction or improvement to real property; may include records of retention releases, retention withheld, change orders, etc.	CCP 337 , 337.2 , 343 CCP 337.15	4 years after termination/completion 10 years after termination/completion
Articles of Incorporation	Administration		GC 34090 , 60201	Permanent
Brochures/Publications	Administration	Retain selected documents only for historic value	GC 34090	2 years
California – OSHA	Administration	Personnel – logs, supplementary record, annual summary (federal and state – California OSHA)	LC 6410 8 CCR 14307	5 years
Campaign Statements and Other Campaign Reports (Originals) – Board of Directors	Administration	Original statements of candidates and supporting committees; other original reports and statements	GC 81009(c), (e), (g)	7 years (can image after 2 years)
Campaign Statements and Other Campaign Reports (Copies)	Administration	Copies of reports/statements (if filing officer is not required to keep more than copy)	GC 81009(f), (g)	4 years (can image after 2 years)
Citizen Feedback	Administration	General correspondence	GC 34090	2 years
Claims Against the District	Administration	Paid/denied	GC 25105.5 , 60201(d)(4)	Until settled + 5 years (may be microfilmed after 3 years)
Collective Bargaining Agreements	Administration		29 CFR 516.5	Current + 3 years
Complaints – Customer Complaints – Water Quality, Water Outages	Administration	Customer complaints regarding water quality – odor, taste, appearance; or water outages	40 CFR 122.41(j)(2) 22 CCR 64470	5 years

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Complaints – Miscellaneous	Administration	Miscellaneous complaints, not related to specific lawsuits involving the district and not otherwise specifically covered by the retention schedule	GC 34090	2 years
Conflict of Interest Code	Administration	Conflict of Interest Code – required under Political Reform Act; must be reviewed by July 1st of every even-numbered year and amended if necessary	GC 87300 et seq.	Permanent
Contracts (see also Agreements)	Administration	Original contracts and agreements and back-up materials, including leases, service/maintenance contracts, etc. Original contracts/agreements regarding the development of real property, design, specifications, surveying, planning, supervision, testing, or observation of construction or improvement to real property; may include records of retention releases, retention withheld, change orders, etc.	CCP 337 , 337.2 , 343 CCP 337.15	4 years after termination/completion 10 years after termination/completion
Correspondence	Administration	General correspondence, including letters and email; various files, not otherwise specifically covered by the retention schedule	GC 34090	2 years
Demographic Statistical Data	Administration		GC 34090	Current + 2 years
DMV Driver's Records Reports (DMV Pull-Notice System)	Administration	Motor vehicle pulls – personnel record – not a public record	GC 36254(c) , 4090 VC 1808.1(c) Sec. of State Local Gov't. Records Mgmt. Guidelines	Until superseded (should receive new report every 12 months) Sec. of State recommends until termination + 7 years
Election – Administrative Documents	Administration	Not ballot cards or absentee voter lists/applications	GC 34090	2 years
Election – Affidavit Index	Administration	Voter registration index	EC 17001	5 years

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Election – Ballots and Related Documents	Administration	State and local elections: All ballot cards (voted, spoiled, canceled) arranged by precinct, unused absentee ballots, ballot receipts, absent voter identification envelopes, absentee voter applications. May be destroyed subject to any pending contest	EC 17302, 17306,17505	6 months
Election – Ballots and Identification Envelope – Federal Offices	Administration	For elections to federal office (President, Vice-President, U.S. Senator, U.S. Representative)	EC 17301	22 months
Election – Ballots – Prop. 218 (Assessment Districts)	Administration	Ballots – property related fees (assessment ballot proceeding)	GC 53755.5(b)(4)	2 years
Election – Canvass	Administration	Notifications and publication of election records used to compile final election results, including tally sheets, voting machine tabulation, detailed breakdown of results, special election results	EC 17304	6 months
Election – Certificate of Election	Administration	Certificates of elections; original reports and statements	GC 81009(a), (d)	Termination + 4 years
Election – Election Official's Package of Documents	Administration	Package of two tally sheets, copy of index, challenge lists, assisted voters list Public record – all voters may inspect after commencement of official canvass of voters	EC 17304	6 months
Election – Nomination Documents – Successful	Administration	All nomination documents and signatures in lieu of filing petitions	EC 17100	Until term expires + 4 years
Election – Nomination Documents – Unsuccessful	Administration		GC 81009(b)	5 years
Election Petitions – Initiative/Recall/Referendum, Charter Amendments	Administration	Not a public record – documents resulting in an election – retention is from election certification	EC 17200, 17400 GC 6253.5 GC 34458-60	8 months
Election Petitions – No Election	Administration	Not a public record. Not resulting in an election. Retention is from final examination	EC 17200, 17400 GC 6253.5	8 months

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Election – Precinct Records	Administration	From date of election: precinct official material, declaration of intention, precinct board member applications, orders appointing members of precinct boards and designating polling places includes notice of appointment of office and record of service	EC 17503	5 months
Election – Roster of Voters	Administration	From date of election, initiative, referendum recall, general municipal election, Charter amendments	EC 17300	5 years
Election – Voter Affidavits	Administration	Affidavits of registration (including cancelled affidavits); voter registration index	EC 17000 , 17001	5 years
Election – Voter Registration Signature Copy	Administration	Special district	EC 17000	5 years
Employee Bonds (Fidelity Bonds)	Administration	Form of insurance that covers the district for losses resulting from fraudulent acts of specified employees	GC 34090	While employed + 2 years
Employee Files	Administration	Personnel – not a public record	GC 6254(c) , 12946	While current + 2 years
Employee Information, General	Administration	Name, address, date of birth, occupation	GC 12946 29 CFR 1627.3 LC 1174	3 years
Employee Information, Payment	Administration	Rate of pay and weekly compensation earned	GC 60201	7 years
Employee Information – CEIR	Administration	Personnel – California employer information report (for employers of 100 or more employees)	2 CCR 7287(a), 7287.0(a), (c)(2) GC 12946	2 years
Employee Information – And Non-Hired Applicant Identification Records	Administration	Personnel – data regarding race, sex, national origin of non-hired applicants and employees	2 CCR 7287.0(b), (c)(2), (c)(3)	Current + 2 years
Employee, Medical and Exposure Records (Toxic Substances or Harmful Physical Agents)	Administration	Medical records are part of personnel file – not a public record	GC 6254(c)	Length of employment + 30 years

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		Includes medical records made or maintained by a physician, nurse, or other health care personnel, or technician pertaining to employees exposed to toxic substances or harmful physical agents Does not include first aid records of one-time treatment made on site by a non-physician or observation of minor scratches, cuts, burns, splinters, etc., which do not involve medical treatment, loss of consciousness, restriction of work or motion, or transfer to another job (For employees of less than one year, no need to retain medical records regarding exposure to toxic substances/harmful physical agents if they are returned to employee upon termination)	29 CFR 1910.1020 8 CCR 3204 (d)(1)(A)(B)	
Employee, Nonsafety	Administration	Nonsafety employee records may include: release authorizations, certifications, reassignments, outside employment, commendations, disciplinary actions, terminations, oaths of office, evaluations, pre-employee medicals, fingerprints, identification cards (IDs)	29 CFR 1627.3 GC 12946	Length of employment + 3 years
Employee Programs	Administration	Includes EAP and recognition	GC 12946, 34090	Current + 2 years
Employee, Recruitment	Administration	Alternate lists/logs, ethnicity disclosures, examination materials, examination answer sheets, job bulletins	GC 12946, 34090 29 CFR 1602 et seq. 29 CFR 1627.3	Current + 2 years
Employee, Reports	Administration	Employee statistics, benefit activity, liability loss	GC 34090	Current + 2 years
Employee Rights – General	Administration		GC 12946 29 CFR 1602.31	Length of employment + 2 years
Employment Applications – Not Hired	Administration	Applications submitted for existing or anticipated job openings, including any records pertaining to failure or refusal to hire applicant	GC 12946, 34090 29 CFR 1627.3(b)(1)(i)	2 years

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Employment Eligibility Verification (I-9 Forms)	Administration	Federal Immigration and Nationality Act; Immigration Reform/Control Act 1986	8 USC 1324a (b)(3) Pub. Law 99-603	3 years after date of hire, or 1 year after date of termination, whichever is later
Employment – Surveys and Studies	Administration	Includes classification, wage rates	GC 12946, 34090 29 CFR 516.6	2 years
Employment – Training Records, Nonsafety	Administration	Paperwork documenting internal and external training for nonsafety employees, includes any volunteer program training – class training materials, internships	GC 12946, 34090	Length of employment + 2 years
Employment – Vehicle Mileage Reimbursement Rates	Administration	Annual mileage reimbursement rates set by the Internal Revenue Service	GC 34090	Until superseded
Ethics Training Records	Administration	Records required to be kept under Gov't Code § 53235.2. Records must show dates that district officials satisfied the training requirements and the entity that provided the training	GC 53235.2	5 years after receipt of training
Family and Medical Leave Act (Federal)	Administration	Records of leave taken, district policies relating to leave, notices, communications relating to taking leave	29 CFR 825.500 GC 12946	While employed + 3 years (federal) or 2 years (state)
Forms	Administration	Administrative – blank		Until superseded
Gift to Agency Report (FPPC Form 801)	Administration	FPPC form showing payment or donation made to the district or to a district official and which can be accepted as being made to the district	FPPC Reg. 18944(c)(3)(F), (G); FPPC Fact Sheet: "Gifts to an Agency – Part 2"	Must be posted on the district's website for 4 years (per FPPC Fact Sheet)
Lease Agreement	Administration	Property or equipment	CCP 337, 337.2, 343	Until terminated + 4 years
Legal Notices/Affidavits of Publication	Administration	Notices of public hearings, proof of publication of notices	GC 34090	2 years
Legal Opinions	Administration	Confidential – not for public disclosure (attorney-client privilege)	GC 34090	Until superseded + 2 years
Litigation	Administration	Case files	GC 34090	Until settled or adjudicated + 2 years

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Lobbying or Lobbyist Forms (FPPC forms)	Administration	FPPC Form 602 – Lobbying Firm Activity Authorization; FPPC Form 635 – Report of Lobbyist Employer and Reports of Lobbying Coalition – forms used when employing or contracting with a lobbying firm	FPPC Reg. 18615(d)	5 years
Maintenance Manuals	Administration	Equipment service/maintenance	GC 34090	Current + 2 years
Maintenance/Repair Records	Administration	Equipment	GC 34090	2 years
Marketing, Promotional	Administration	Brochures, announcements, etc.	GC 34090	2 years
Minutes – Board Meetings	Administration	Minutes of district board meetings. Documents are to be imaged immediately. Paper records are to be maintained permanently by the board	GC 34090, 60201(d)(3)	Permanent
Newsletter, District	Administration	May wish to retain permanently for historic reference	GC 34090	2 years
Notices – Public Meetings	Administration	Special meetings	GC 34090	2 years
Oaths of Office	Administration	Elected and public officials – board members	GC 34090 29 USC 1113 Sec. of State Local Gov't. Records Mgmt. Guidelines	Current + 6 years
OSHA	Administration	OSHA Log 200, supplementary record, annual summary (federal and state – California – OSHA); OSHA 300 Log, privacy case list, annual summary, OSHA 301 incident report forms	LC 6410 8 CCR 14307 29 CFR 1904.2 –1904.6	5 years
OSHA (Accident/Illness Reports)	Administration	Personnel – employee exposure records and employee medical records Not a public record	LC 6410 8 CCR 3204 8 CCR 14307 GC 6254(c)	Duration of employment + 30 years
PERS – Employee Benefits	Administration	Retirement plan – annual reports required to be filed under ERISA PERS Employee Benefit Plan – original document or copies	29 USC 1027 29 CFR 1627.3(b)(2)	6 years Current + 2 years

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Personnel Records	Administration	Other records (not payroll) containing name, address, date of birth, occupation, etc., including records relating to promotion, demotion, transfer, lay-off, termination	29 CFR 1627.3	3 years
Personnel Rules and Regulations	Administration	Including employee handbooks, employee manuals, and other policies/procedures	CFR 516.6 CFR 1627.3(a)	Current + 3 years
Petitions	Administration	Submitted to legislative bodies	GC 34090	Current + 2 years
Policies, Administrative	Administration	All policies and procedures, directives rendered by the district not assigned a resolution number	GC 34090	Current + 2 years
Policies, District Board	Administration	Original policies adopted by the district board	GC 34090	Current + 2 years
Political Support/Opposition, Requests and Responses	Administration	Related to legislation	GC 34090	2 years
Press Releases	Administration	Related to district actions/activities	GC 34090	2 years
Procedure Manuals	Administration	Administrative	GC 34090	Current + 2 years
Public Records Act Requests	Administration	Requests from the public to inspect or copy public documents	GC 34090 GC 60201(d)(5)	2 years
Recordings – Audio (e.g., for preparation of meeting minutes)	Administration	Audio recordings of board meetings “made for whatever purpose by or at the direction of the local agency”	GC 34090 , 54953.5(b)	Minimum 30 days

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Recordings – Routine Video Monitoring, Telephone, and Radio Communications	Administration	Routine daily recording of telephone communications and radio communications; recordings of routine video monitoring, monitoring systems, or building security systems	GC 53160 , 53161	Videos – 1 year; phone and radio communications – 100 days (destruction must have been approved by the board of directors and with written consent of the district’s general counsel). If recordings relate to a claim or pending litigation, they must be preserved until the matter is resolved. If another record of the video recording is kept (written minutes or audio recording), video needs to be kept for only 90 days after the recorded event
Recordings, Video Recordings – Meetings of Legislative Bodies	Administration	Recordings of public meetings made by or at the direction of the district (e.g., board meetings)	GC 54953.5	Minimum 30 days
Recordings, Video – Other Events	Administration	Other than video recordings of public meetings; considered duplicate records if another record of the same event is kept (i.e., written minutes or audio recording)	GC 53161	Minimum 90 days after event is recorded. If no other record of the event exists, the recording must be kept 2 years
Records Management Disposition/ Destruction Certification	Administration	Documentation of final disposition/destruction of records	GC 34090 , 60201 (d)(10)	Permanent
Records Retention Schedules	Administration		GC 34090	Current + 2 years
Recruitments and Selection	Administration	Records relating to hiring, promotion, selection for training	29 CFR 1627.3	3 years
Resolutions	Administration	Vital records	GC 34090 , 60201	Permanent
Statement of Economic Interest (SEI) – Form 700 (Copies)	Administration	Copies of original statements of elected officials forwarded to Fair Political Practices Commission (FPPC)	GC 81009(f), (g)	4 years (can image after 2 years)

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Statement of Economic Interest (SEI) – Form 700 (Originals) (Non-Elected)	Administration	Originals of statements of designated employees	GC 81009(e), (g)	7 years (can image after 2 years)
Annexations/Reorganizations	Development	Notices, resolutions, certificates of completion	GC 34090, 60201(d)(1)	Permanent
Appraisals	Development	For real property owned by district – Not a public record until real estate transaction is complete	GC 6254(h), 34090	2 years
Bids, Successful	Development	Includes plan and specifications, notices/affidavits	GC 34090 CCP 337, 337.1	4 years
Bids, Unsuccessful	Development	Unsuccessful bid packages only	GC 34090, 60201	2 years
Deeds, Real Property	Development	File with recorded documents; originals may not be destroyed	GC 34090, 60201(d)	Permanent
Easements, Real Property	Development	File with recorded documents; originals may not be destroyed	GC 34090	Permanent
Environmental Quality – Air Quality (AQMD)	Development	Participants/voucher logs, total daily mileage survey (TDM), various local authorities, commute alternative	CCP 338(k) GC 34090	3 years
Environmental Quality – Asbestos	Development	Documents, abatement projects, public buildings	GC 34090	Permanent
Environmental Quality – California Environmental Quality Act (CEQA)	Development	When the district is the lead or responsible agency – notice of exemptions, environmental impact report, mitigation monitoring, negative declaration, notices of completion and determination, comments, statements of overriding considerations	GC 34090 CEQA guidelines	Permanent
Environmental Quality – Congestion Management	Development	Ride sharing, trip management	GC 34090	Completion + 2 years
Environmental Quality – Environmental Review	Development	Correspondence, consultants, issues, conservation	GC 34090	Completion + 2 years
Environmental Quality – Pest Control	Development	Pesticide applications, inspections and sampling documents	GC 34090	Completion + 2 years

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Environmental Quality – Soil	Development	Analysis, construction recommendations	GC 34090	Completion + 2 years
Environmental Quality – Soil Reports	Development	Final reports	GC 34090	Permanent
Grants – Successful Community Development Block Grant (CDBG); Urban Development; Other Federal and State Grants	Development	Grants documents and all supporting documents: applications, reports, contracts, project files, proposals, statements, subrecipient docket, environmental review, grant documents, inventory, consolidated plan, etc.	GC 34090 24 CFR 85.42 24 CFR 570.502	Until completed + 4 years
Grants – Unsuccessful	Development	Applications not entitled	GC 34090	2 years
Property, Abandonment	Development	Buildings, condemnation, demolition	GC 34090	Permanent
Property Acquisition/Disposition	Development	District owned. Supporting documents regarding sale, purchase, exchange, lease or rental of property by district	CCP 337.15	10 years
Accounts Payable	Finance	Journals, statements, asset inventories, account postings with supporting documents, vouchers, investments, invoices and back-up documents, purchase orders, petty cash, postage, PERS reports, check requests, etc. Expense reimbursements to employees and officers, travel expense reimbursements or travel compensation	CCP 337 26 CFR 31.6001-1(e)(2) Sec. of State Local Gov't. Records Mgmt. Guidelines GC 60201(d)(12)	Until audited + 4 years 7 years after date of payment
Accounts Receivable	Finance	Receipts for deposited checks, coins, currency; checks received, reports, investments, receipt books, receipts, cash register tapes, payments for fees, permits, etc.	CCP 337 26 CFR 31.6001-1(e)(2)	Until audited + 4 years

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			Sec. of State Local Gov't. Records Mgmt. Guidelines	
Annual Financial Report	Finance	May include independent auditor analysis	GC 34090	Until audited + 7 years
			Sec. of State Local Gov't. Records Mgmt. Guidelines	
Audit Reports	Finance	Financial services, internal and/or external reports, independent auditor analysis	GC 34090	Current + 4 years Sec. of State Guidelines recommends permanent retention (may be revised at a later time)
Audit Hearing or Review	Finance	Documentation created and/or received in connection with an audit hearing or review	GC 34090	2 years
Bank Account Reconciliations	Finance	Bank statements, receipts, certificates of deposit, etc.	26 CFR 31.6001-1(e)(2)	4 years Sec. of State Guidelines – recommended retention: until audited + 5 years
Billing records	Finance	Utility bill stubs – submitted with payment	GC 34090	Current + 2 years
Bonds	Finance	Authorization/public hearing records/prospectus/proposals/certificates/notices (transcripts)/registers/statements	CCP 337.5	Upon cancellation, redemption, or maturity + 10 years
Bonds – Employee (Fidelity Bonds)	Finance	Form of insurance that covers employer (district) for losses resulting from fraudulent acts of specified employees	CCP 34090	Current + 2 years
Bonds – Paid/Cancelled	Finance	Paid or cancelled bonds, warrant certificates, interest coupons	CCP 337.5	10 years
Bonds – Unsold	Finance	Unsold bonds	GC 34090, 43900 et seq.	2 years (specific requirements for disposal of unused bonds)
Bonds – Final	Finance	Final bond documentation, monthly statement of transactions, supporting documents	CCP 337.5	Upon cancellation or maturity + 10 years
Bonds, Development	Finance	Housing, industrial development	CCP 337.5	Upon cancellation or maturity + 10 years

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Bonds, Surety	Finance	Documentation created and/or received in connection with the performance of work/services for the district	CCP 337	4 years
Budget, Annual	Finance	Annual operating budget approved by the board of directors	GC 34090 Sec. of State Local Gov't. Records Mgmt. Guidelines	Sec. of State recommends permanent retention
California State Tax Records	Finance	Forms filed annually, quarterly and year-end reports	R&TC 19530 , 19704	6 years
Checks – District-Issued	Finance	District checks paid – expense reimbursements to employees, payments to independent contractors, etc. Includes check copies, canceled or voided checks, electronic versions of checks District checks paid to vendors; other district payments. Includes check copies, canceled or voided checks, electronic versions of checks	GC 60201(d)(12) CCP 337 Sec. of State Local Gov't. Records Mgmt. Guidelines CCP 337 26 CFR 31.6001-1(e)(2)	7 years Until audited + 4 years Sec. of State Guidelines recommends until audited + 5 years
Comprehensive Annual Financial Reports (CAFR)	Finance	Finance	GC 34090 CCP 337	Until audited + 4 years
Credit Cards, District-Owned	Finance	Credit card bills or statements, and other records related to the use of district-paid credit cards	GC 60201(d)(12)	7 years after date of payment
Deferred Compensation Reports	Finance	Finance – pension/retirement funds	29 CFR 516.5 , 1627.3	3 years
Federal Tax Records	Finance	May include Forms 1096, 1099, W-4 and W-2	29 USC 436 26 CFR 31.6001.1-4 26 CFR 31.6001-1(e) 29 CFR 516.5 – 516.6	5 years after file date
Fixed Assets – Inventory	Finance	Reflects purchase date, cost, account number	GC 34090	Until audited + 2 years

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Fixed Assets – Surplus Property	Finance	Auction; disposal – listing of property; sealed bid sales of equipment	GC 34090 CCP 337	Until audited + 4 years
Fixed Assets – Vehicle Ownership and Title	Finance	Title transfers when vehicle is sold	VC 9900 et seq.	Until sold
Fund Transfers	Finance	Internal; bank transfers and wires	GC 34090	Until audited + 2 years
General Ledgers	Finance	All annual financial summaries – all agencies	GC 34090 , 60201(d)(10) CCP 337 Sec. of State Local Gov't. Records Retention Guidelines	Until audited + 4 years Published articles show 4 – 7 years retention as typical Sec. of State Guidelines recommends permanent retention. (May be revised at a later time by Sec. of State or county officials)
Gifts/Bequests	Finance	Receipts or other documentation	GC 34090	Until completed + 2 years
Insurance, Joint Powers Agreement	Finance	Accreditation, MOU, agreements and agendas	GC 34090	Current + 2 years
Insurance Certificates	Finance	Liability, performance bonds, employee bonds, property Insurance certificates filed separately from contracts, includes insurance filed by licensees	GC 34090	Current + 2 years
Insurance, Liability/Property	Finance	May include liability, property, certificates of participation, deferred, use of facilities	GC 34090	Current + 2 years
Insurance, Risk Management Reports	Finance	Federal OSHA forms, loss analysis report, safety reports, actuarial studies	29 CFR 1904.44 GC 34090	5 years (federal) 2 years (state)
Investment Reports, Transactions	Finance	Summary of transactions, inventory and earnings report	GC 34090 CCP 337 Sec. of State Local Government Records Retention Guidelines	Until audited + 4 years Sec. of State recommends permanent retention

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Invoices	Finance	Copies sent for fees owed, billing, related documents	GC 34090	Until audited + 2 years
Payroll – Federal/State Reports	Finance	Annual W-2s, W-4s, Form 1099s, etc.; quarterly and year-end reports	GC 60201	7 years
Payroll Deduction/Authorizations	Finance	Finance	29 CFR 516.6(c) GC 60201	While current + 7 years
Payroll Records	Finance	Records that specify compensation paid to employees, officers	GC 60201(d)(12)	7 years after date of payment
Payroll Records, Terminated Employees	Finance	Finance files	29 CFR 516.5 GC 60201(d)(12)	7 years from date of last entry
Payroll, Registers	Finance	Payroll registers, payroll reports Registers that show labor costs by employee and program	29 CFR 516.5(a) LC 1174(d) GC 60201 Sec. of State Local Gov't. Records Mgmt. Guidelines	7 years from date of last payment Sec. of State recommends permanent retention
Payroll, Time Cards/Sheets	Finance	Employee	29 CFR Part 516.6 8 CCR 11000 – 11150 LC 1174 Sec. of State Local Government Records Mgmt. Guidelines	3 years Sec. of State recommends until audited + 6 years
Payroll – Wage Rates/Job Classifications	Finance	Employee records	GC 60201	While current + 7 years
Purchasing RFQs, RFPs	Finance	Requests for qualifications; requests for proposals regarding goods and services	GC 34090	Current + 2 years
Purchasing, Requisitions, Purchase Orders	Finance	Original documents	GC 34090 CCP 337	Until audited + 4 years
Returned Checks	Finance	Adjustments – NSF, etc. (not district checks)	GC 34090 CCP 337, 343	Until audited + 4 years

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Salary/Compensation Studies, Surveys	Finance	Surveys of other agencies regarding wages, salaries and other compensation benefits	GC 34090	Current + 2 years
State Controller	Finance	Annual reports	GC 34090	2 years
State Tax Records	Finance	Filed annually; quarterly	Refer to federal tax records	5 years after file date
Stop Payments	Finance	Finance – bank statements	GC 34090	2 years
Taxes, Special	Finance	Special tax levied by a local agency on a per-parcel basis	CCP 338(m)	Until audited + 3 years
Unemployment Insurance Records	Finance	Records relating to unemployment insurance – claims, payments, correspondence, etc.	26 USC 3301 – 3311 Calif. Unemployment Insurance Code CCP 343	Current + 4 years
Vouchers – Payments	Finance	Account postings with supporting documents	GC 34090 CCP 337	Until audited + 4 years
Wage Garnishment	Finance	Wage or salary garnishment	CCP 337	Active until garnishment is satisfied, than retain until audited + 4 years
Warrant Register/Check Register	Finance	Record of checks issued; approved by legislative body (copy is normally retained as part of agenda packet information)	GC 34090	Until audited + 2 years
Workers' Compensation Files	Finance	Work injury claims (including denied claims), claim files, reports, etc.	8 CCR 10102 8 CCR 15400.2	Until settled + 5 years
EEOC Records (Equal Employment Opportunity Commission)	Human Resources	Records, reports showing compliance with federal equal employment requirements (EEO-4 reports, etc.)	29 CFR 1602.30	3 years
Employee Benefits	Human Resources	Benefit plans (include “cafeteria” and other plans), health insurance programs; records regarding COBRA – extension of benefits for separated employees, insurance policies (health, vision, dental, deferred compensation, etc.)	29 USC 1027 11 CCR 560 28 CCR 1300.85.1 29 CFR 1627.3(b)(2)	For life of plan/policy + 6 years

RECORDS RETENTION SCHEDULE – RUBIDOUX COMMUNITY SERVICES DISTRICT

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RECORDS RETENTION SCHEDULE

Employment Agreements – At-Will Employees; Temporary Employees	Human Resources	Original agreements/contracts for at-will employees or temporary employees	CCP 337, 343	Length of employment + 4 years
ERISA Records (Employee Retirement Income Security Act)	Human Resources	Employee Retirement Income Security Act of 1974 – plan reports, certified information filed	29 USC 1027, 1059	6 years
Job Descriptions	Human Resources	Descriptions of duties, qualifications, responsibilities for each position/classification/job title	29 CFR 1627.3	While current + 3 years
Hazardous Materials – Hazardous Waste Disposal	Public Safety	Documents regarding handling and disposal of hazardous waste (Permanent retention of environmentally sensitive materials is recommended)	CAL OSHA Sec. of State Local Gov't. Records Mgmt. Guidelines	While current + 10 years
Hazardous Materials – Permits, Hazardous Materials Storage	Public Safety	(Permanent retention of environmentally sensitive materials is recommended)	GC 34090 Sec. of State Local Gov't. Records Mgmt. Guidelines	While current + 2 years
Hazardous Materials – Exposure Records, Etc.	Public Safety	Employee exposure records, name/identity of chemical substance used, when and where chemical substance was used	8 CCR 3204(d)(1)(B)	30 years
Hazardous Materials – Underground Storage Tank	Public Safety	Compliance: documents regarding: storage, location, installation, removal, remediation, maintenance and repair	GC 34090	Permanent
Backflow Test Reports	Public Works	Reports of testing and maintenance – water supply	17 CCR 7605	3 years
Capital Improvements, Construction	Public Works	Records on planning, design, construction, conversion or modification of local government-owned facilities, structures and systems	GC 34090 H&S 19850 Sec. of State Local Gov't. Records Mgmt. Guidelines	Permanent

RECORDS RETENTION SCHEDULE – RUBIDOUX COMMUNITY SERVICES DISTRICT

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RECORDS RETENTION SCHEDULE

Improvements (Lighting, Underground Utility) – Supporting Documents	Public Works	Supporting documents – bonds, taxes, construction	GC 34090	Permanent
			Sec. of State Local Government Records Management Guidelines	
Meter Operations	Public Works	Reader reports, orders, tests, maintenance reports	GC 34090	2 years
Meter Reading	Public Works	Reports and rebate reports	GC 34090	Current + 2 years
Underground Utility – Supporting Documents	Public Works	Supporting documents for improvements, lighting – bonds, taxes, construction	GC 34090	Permanent
			Sec. of State Local Gov't. Records Mgmt. Guidelines	
Utility Services – Applications	Public Works	Applications for utility connections, disconnects, registers, service	GC 34090	Current + 2 years
			Sec. of State Local Gov't. Records Mgmt. Guidelines	
Utility Services – Billing Records	Public Works	Customer name, service address, meter reading, usage, payments, applications/cancellations, monthly activity	GC 34090	Until audited + 2 years
			Sec. of State Local Gov't. Records Mgmt. Guidelines	
Utility Services – Connection Records	Public Works	Maps, water line connections	GC 34090	Until audited + 2 years
			Sec. of State Local Gov't. Records Mgmt. Guidelines	
Utility Services – Meter Reading, Reports	Public Works		GC 34090	Current + 2 years
Utility Services – Utility Rebates, Reports	Public Works		GC 34090	Current + 2 years

RECORDS RETENTION SCHEDULE – RUBIDOUX COMMUNITY SERVICES DISTRICT

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RECORDS RETENTION SCHEDULE

Legal Authority

Abbreviations:

CCP Code of Civil
Procedure (California)

CCR California Code of
Regulations

CFR Code of Federal
Regulations

EC Elections Code
(California)

GC Government
Code (California)

H&S Health and
Safety Code

IRC Internal
Revenue Code

IRS Internal
Revenue Service

LC Labor Code
(California)

PC Penal Code
(California)

R&TC Revenue
and Taxation Code
(California)

USC United States
Code