

COACHELLA VALLEY PUBLIC CEMETERY DISTRICT RECORDS RETENTION SCHEDULE

Destruction of any record must be authorized by the legislative body. (Gov. Code §§ 60200 - 60204.)

Type of Record	Category	Description or Example of Record	Legal Authority	Media & Location	Minimum Legal Retention Period
Accident/Illness Reports	Administration	Exempt from public disclosure; For Employee Medical Records & 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 (1) 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

Legal Authority Abbreviations

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Accidents/Damage to District Property	Administration	Risk management administration	CCP 337.15		10 years
Accounting Records – General Ledger	Finance	General Ledger	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.
Accounting Records – - Permanent Books of Accounts	Finance	Records showing items of gross income, receipts and disbursement (including inventories, per IRS regulations)	26 CFR 1.6001-1(c) & (e)		Permanent

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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 & 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 recommendation 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); Sec. of State Local Gov't Records Mgmt. Guidelines recommendation		Until audited + 4 years

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Affidavits of Publication / Posting	Administration	Legal notices for public hearings, publication of ordinances, etc.	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines		2 years
Agency Report of Consultants (FPPC Form 805)	Administration	Identifies consultants hired by the District who must file Form 700	2 CCR 18734; GC 81009(e)		7 years
Agency Report – Events and Ticket/Pass Distribution (FPPC Form 802)	Administration	Report of tickets/passes; identifies persons who received tickets/passes and describes the public purpose for the distribution	GC 81009(e)		Originals - 7 years; Copy must be posted on agency website

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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 agency'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 agency's website
Agenda / Agenda Packets	Administration	Original agendas / special meeting notices / certificates of posting, etc. - Board of Trustees 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 Trustees	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.	CCP 337 CCP 337.2 CCP 343		4 years after termination/completion
		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 337.15		10 years after termination/completion

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Annexations / Reorganizations	Development	Notices, Resolutions, Certificates of Completion (Documents should be retained in original format, whether hard copy or electronic)	GC 34090 GC 60201(d)(1)		Permanent
Annual Financial Report	Finance	May include independent auditor analysis	GC 34090 Sec. of State Local Gov't Records Mgmt. Guidelines		Until audited + 7 years
Appraisals	Development	For real property owned by District – Exempt from public disclosure until real estate transaction is complete	GC 34090 GC 6254(h)		2 years
Articles of Incorporation	Administration		GC 34090 GC 60201		Permanent

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Audit Reports	Finance	Financial services; internal and/or external reports	GC 60201 CCP 337, 343 Sec. of State Local Gov't Records Mgmt. Guidelines		Current + 4 years Sec. of State Guidelines recommends permanent retention
Audit Hearing or Review	Finance	Documentation created and or received in connection with an audit hearing or review	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines		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)
Bids, Successful	Development	Includes plan and specifications; notices/affidavits.	GC 34090 CCP 337, 337.1		4 years

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Bids, Unsuccessful	Development	Unsuccessful bid packages only (Documents should be retained in original format, whether hard copy or electronic)	GC 34090 GC 60201		2 years
Billing records	Finance	Invoices or payment stubs – submitted with payment	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines		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	GC 34090		Current + 2 years
Bonds – Paid/Cancelled	Finance	Paid or cancelled bonds; warrant certificates; interest coupons	CCP 337.5		10 years

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Bonds – Unsold/Unused	Finance	Unsold/unused bonds	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines; GC 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, redemption, or maturity + 10 years
Bonds, Development	Finance	Housing; Industrial Development	CCP 337.5		Upon cancellation, redemption, or maturity + 10 years
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 legislative body	GC 34090 Sec. of State Local Gov't Records Mgmt. Guidelines		Sec. of State recommends permanent retention . May be revised at a later time.

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Cal-OSHA	Administration	Log of work related injuries & illnesses (Form 300), Annual Summary (Form 300A), Incident reports (Form 301)	LC 6410; 8 CCR 14300.33		5 years
California State Tax Records	Finance	Forms filed annually; quarterly and year-end reports	R&TC 19530 R&TC 19704		6 years

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Checks – District-issued	Finance	District checks paid – expense reimbursement to employees; payments to independent contractors; etc. Includes check copies; canceled or voided checks; electronic versions of checks	GC 60201(d)(12) CCP 337		7 years
		District checks paid to vendors; other District payments. Includes check copies; canceled or voided checks; electronic versions of checks.	Sec. of State Local Gov't. Records Mgmt. Guidelines; CCP 337; 26 CFR 31.6001-1(e)(2)		Until audited + 4 years
Claims Filed Against the District	Administration	Government Claims Act – Claims paid/denied (Documents are to be retained in original format, whether hard copy or electronic)	GC 60201(d)(4); GC 34090		Until settled + 2 years

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Collective Bargaining Agreements	Administration	Memoranda of Understanding (MOUs) with employee unions; represented employee groups	29 CFR 516.5(b)		Current + 3 years
Complaints - Miscellaneous	Administration	Miscellaneous complaints, not related to specific lawsuits involving the District and not otherwise specifically covered by the retention schedule.	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines		2 years
Comprehensive Annual Financial Reports (CAFR)	Finance	Finance	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines; CCP 337		Until audited + 4 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

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Contracts (see also Agreements)	Administration	Original contracts and agreements and back-up materials, including leases, service/maintenance contracts, etc.	CCP 337 CCP 337.2 CCP 343		4 years after termination/ completion
		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 337.15		10 years after termination/completion

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Correspondence	Administration	General correspondence regarding District business, including but not limited to letters, email, and text messages; Posts/comments on District-owned social media accounts	GC 34090; Sec. of State Local Gov. Records Mgmt. Guidelines		2 years
Credit Cards, District-owned	Finance	Credit card bills or statements, and other records related to use of District-owned credit cards	26 CFR 31.6001-1(e)(2)		Until audited + 4 years
Deeds, Real Property (Grant Deeds)	Development	File with recorded documents; originals may not be destroyed. (Documents are to be retained in original format, whether hard copy or electronic)	GC 34090 GC 60201(d)		Permanent
Deferred Compensation Reports	Finance	Finance - pension/retirement funds	29 CFR 516.5 29 CFR 1627.3		3 years

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Demographic/ Statistical Data	Administration		GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines		Current + 2 years
DMV Driver's Records Reports (DMV Pull-Notice System)	Administration	Motor vehicle pulls – Personnel record—Exempt from public disclosure.	GC 34090 GC 6254(c) 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
Easements, Real Property	Development	File with recorded documents; originals may not be destroyed. (Documents are to be retained in original format, whether hard copy or electronic)	GC 60201(d)(8)		Permanent

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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	Administration	Benefit plans (including “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 28 CCR 1300.85.1 11 CCR 560 29 CFR 1627.3(b)(2)		For life of plan/policy + 6 years
Employee Bonds (Fidelity Bonds)	Administration	Form of insurance that covers employer for losses resulting from fraudulent acts of specified employees	GC 34090; Sec. of State Local Gov’t Records Mgmt. Guidelines		While employed + 2 years
Employee Files	Administration	Personnel files – Exempt from disclosure	GC 12946 GC 6254(c)		While current + 2 years

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Employee Information, General	Administration	Name, address, date of birth, occupation	29 CFR 1627.3(a) LC 1174		3 years
Employee Information, Payroll	Administration	Rate of pay and weekly compensation earned (Documents are to be retained in original format, whether hard copy or electronic)	GC 60201 29 CFR 1627.3(a)		7 years
Employee Information & Applicant Identification Records	Administration	Personnel--Data regarding race, sex, national origin of non-hired applicants & employees [Employee data must be kept separate from personnel files]	2 CCR 11013(b), (c)(2), (c)(3)		Current + 2 years

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Employee, Medical & Exposure Records (toxic substances or harmful physical agents)	Administration	Medical records are part of personnel file --not a public record. 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 <u>not</u> 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 1 year, no need to retain medical records regarding exposure to toxic substances/harmful physical agents if they are returned to	GC 6254(c) 29 CFR 1910.1020 8 CCR 3204 (d)(1)(A)(B)		Length of employment + 30 years
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		employee upon termination)			
Employee, Non-safety	Administration	Non-safety employee records may include: Release Authorizations; Certifications; Reassignments; outside employment; commendations, disciplinary actions; terminations; Oaths of Office; evaluations-pre-employee medicals; fingerprints; identification cards (ID's)	29 CFR 1627.3 GC 12946		Length of employment + 3 years
Employee Programs	Administration	Includes EAP and Recognition	GC 34090 GC 12946		Current + 2 years
Employee, Recruitment	Administration	Alternate lists/logs, ethnicity disclosures, examination materials, examination answer sheets, job bulletins	GC 12946 GC 34090 29 CFR 1602.31 29 CFR 1627.3		Current + 2 years

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Employee, Reports	Administration	Employee statistics, benefit activity, liability loss	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines		Current + 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 29 CFR 1627.3(b)(1)(i)		2 years
Employment Eligibility Verification (I-9 Forms)	Administration	Federal Immigration and Nationality Act	8 USC 1324a (b)(3)		3 years after date of hire, or 1 year after date of termination, whichever is later
Employment - Personnel (by name)	Administration	Paperwork documenting internal and external training	GC 12946		Length of employment + 2 years
Employment - Public Safety	Administration	Certification/designations	GC 34090 GC 12946		Length of employment + 2 years

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Employment - Surveys and Studies	Administration	Includes classification, wage rates	29 CFR 516.6(a)(2)		2 years
Employment - Training Records, Non-Safety	Administration	Volunteer program training - class training materials, internships	GC 34090 GC 12946		Length of employment + 2 years
Employment - Vehicle Mileage Reimbursement Rates	Administration	Annual mileage reimbursement rates	GC 60201(d)(10)		Until superseded
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; Sec. of State Local Gov't Records Mgmt. Guidelines		Permanent

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Environmental Quality California Environmental Quality Act (CEQA)	Development	Exemptions, Environmental Impact Report, Mitigation monitoring, negative declaration, notices of completion and determination, comments, statements of overriding considerations	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines; CEQA Guidelines		Permanent
Environmental Quality Congestion Management	Development	Ride sharing, trip management	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines		Completion + 2 years
Environmental Quality Environmental Review	Development	Correspondence, consultants, issues, conservation	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines		Completion + 2 years
Environmental Quality Pest Control	Development	Pesticide applications, inspections and sampling documents	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines		Completion + 2 years

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COACHELLA VALLEY PUBLIC CEMETERY DISTRICT RECORDS RETENTION SCHEDULE

Destruction of any record must be authorized by the legislative body. (Gov. Code §§ 60200 - 60204.)

Type of Record	Category	Description or Example of Record	Legal Authority	Media & Location	Minimum Legal Retention Period
Environmental Quality Soil	Development	Analysis, construction recommendations	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines		Completion + 2 years
Environmental Quality Soil Reports	Development	Final Reports	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines		Permanent
ERISA Records (Employee Retirement Income Security Act)	Administration	Employee Retirement Income Security Act of 1974 - plan reports, certified information filed	29 USC 1027		6 years after date filed

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COACHELLA VALLEY PUBLIC CEMETERY DISTRICT RECORDS RETENTION SCHEDULE

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Type of Record	Category	Description or Example of Record	Legal Authority	Media & Location	Minimum Legal Retention Period
Ethics Training Records	Administration	Records required to be kept. Records must show dates that local officials and designated staff 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	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)
Federal Tax Records	Finance	May include as attachments copies of Forms 1095-C, 1096, 1099, W-4 and W-2	26 CFR 31.6001.1-4 26 CFR 31.6001-1(e)(2) 29 CFR 516.5-516.6		Current + 4 years
Fixed Assets Inventory	Finance	Reflects purchase date, cost, account number	GC 34090 CCP 337, 343		Until audited + 4 years

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COACHELLA VALLEY PUBLIC CEMETERY DISTRICT RECORDS RETENTION SCHEDULE

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Type of Record	Category	Description or Example of Record	Legal Authority	Media & Location	Minimum Legal Retention Period
Fixed Assets Surplus Property	Finance	Auction; disposal – Listing of property; sealed bid sales of equipment	GC 34090 CCP 337, 343		Until audited + 4 years
Fixed Assets Vehicle Ownership & Title	Finance	Title transfers when vehicle is sold.	VC 9900 et. seq.; GC 60201(d)(10)		Until sold
Fund Transfers	Finance	Internal; bank transfers & wires	CCP 337; 26 CFR 31.6001-1(e)(2)		Until audited + 4 years
General Ledgers	Finance	All annual financial summaries--all agencies	GC 34090 CCP 337 Sec. of State Local Gov't Records Mgmt. Guidelines		Until audited + 4 years Published articles show 4 – 7 years retention as typical. Sec. of State Guidelines recommends permanent retention

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COACHELLA VALLEY PUBLIC CEMETERY DISTRICT RECORDS RETENTION SCHEDULE

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Type of Record	Category	Description or Example of Record	Legal Authority	Media & Location	Minimum Legal Retention Period
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	2 CCR 18944(c)(3)(F), (G); FPPC Fact Sheet : “Gifts to an Agency – Part 2		Original - retain 7 years; Copy must be posted on agency website
Gifts/Bequests	Finance	Receipts or other documentation	GC 34090		Until completed + 2 years
Grants - Successful Community Development Block Grant (CDBG); Urban Development; other Federal and State grants	Development	Grant documents and all supporting documents: applications, reports, contracts, project files, proposals, statements, sub-recipient dockets, environmental review, inventory, consolidated plan, etc.	GC 34090 24 CFR 570.502 24 CFR 85.42		Until completed + 4 years
Grants – Unsuccessful	Development	Applications; Documents showing rejection or denial of application	GC 34090; Sec. of State Local Gov’t Records Mgmt. Guidelines		2 years

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COACHELLA VALLEY PUBLIC CEMETERY DISTRICT RECORDS RETENTION SCHEDULE

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Type of Record	Category	Description or Example of Record	Legal Authority	Media & Location	Minimum Legal Retention Period
Hazardous Materials - Hazardous Waste Disposal	Public Safety	Documents regarding handling and disposal of hazardous waste [Permanent retention of environmentally sensitive materials is recommended]	H&S 117945 H&S 118165 22 CCR 66279.91 3 CCR 6624(g)		While current + 10 years
Hazardous Materials - Permits, Hazardous Materials Storage	Public Safety	[Permanent retention of environmentally sensitive materials is recommended]	GC 34090		While current + 2 years
Hazardous Materials - Exposure Records, etc.	Public Safety	Employee exposure records; name/identity of chemical substance used; when & where chemical substance was used	8 CCR 3204(d)(1)(B)		30 years

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COACHELLA VALLEY PUBLIC CEMETERY DISTRICT RECORDS RETENTION SCHEDULE

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Type of Record	Category	Description or Example of Record	Legal Authority	Media & Location	Minimum Legal Retention Period
Hazardous Materials - Underground Storage Tank	Public Safety	Compliance: Documents regarding: storage, location, installation, removal, remediation, maintenance and repair	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines		Permanent
Insurance	Finance	Personnel related	GC 34090		Current + 2 years
Insurance, Joint Powers Agreement	Finance	Accreditation, MOU, agreements and agendas	GC 34090 Sec of State Guidelines		Current + 2 years Sec. of State recommends permanent retention

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COACHELLA VALLEY PUBLIC CEMETERY DISTRICT RECORDS RETENTION SCHEDULE

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Type of Record	Category	Description or Example of Record	Legal Authority	Media & Location	Minimum Legal Retention Period
Insurance Certificates	Finance	Liability, performance bonds, employee bonds, property: Insurance certificates filed separately from contracts, includes insurance filed by licensees.	GC 34090 Sec. of State Guidelines		Current + 2 years Sec. of State recommends permanent retention
Insurance, Liability/Property	Finance	May include liability, property, Certificates of Participation, deferred, use of facilities	GC 34090 Sec. of State Guidelines		Current + 2 years Sec. of State recommends permanent retention
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)

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COACHELLA VALLEY PUBLIC CEMETERY DISTRICT RECORDS RETENTION SCHEDULE

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Type of Record	Category	Description or Example of Record	Legal Authority	Media & Location	Minimum Legal Retention Period
Investment Reports, Transactions	Finance	Summary of transactions, inventory and earnings report	GC 34090 CCP 337 Sec. of State Local Gov't Records Mgmt. Guidelines		Permanent
Invoices	Finance	Invoices from vendors and back-up documents	CCP 337 26 CFR 31.6001-1(e)(2); Sec. of State Local Gov't Records Mgmt. Guidelines recommendation		Until audited + 4 years
Job Descriptions	Human Resources	Descriptions of duties, qualifications, responsibilities for each position/classification/job title	29 CFR 1627.3		While current + 3 years

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COACHELLA VALLEY PUBLIC CEMETERY DISTRICT RECORDS RETENTION SCHEDULE

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Type of Record	Category	Description or Example of Record	Legal Authority	Media & Location	Minimum Legal Retention Period
Lease Agreement	Administration	Property or equipment	CCP 337 CCP 337.2 CCP 343		Until terminated + 4 years
Legal Notices/Affidavits of Publication	Administration	Notices of public hearings, proof of publication of notices	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines		2 years
Legal Opinions	Administration	Confidential – not for public disclosure (attorney-client privilege)	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines		Until superseded + 2 years
Litigation	Administration	Case files (Documents are to be retained in original format, whether hard copy or electronic)	GC 60201(d)(4)		Until settled or adjudicated + 2 years

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COACHELLA VALLEY PUBLIC CEMETERY DISTRICT RECORDS RETENTION SCHEDULE

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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 & Report 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; Sec. of State Local Gov't Records Mgmt. Guidelines		Current + 2 years
Maintenance/Repair Records	Administration	Equipment	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines		2 years

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COACHELLA VALLEY PUBLIC CEMETERY DISTRICT RECORDS RETENTION SCHEDULE

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Type of Record	Category	Description or Example of Record	Legal Authority	Media & Location	Minimum Legal Retention Period
Minutes – Board meetings	Administration	Minutes of Board of Trustee meetings. Documents may be imaged immediately. (Documents are to be retained in original format, whether hard copy or electronic)	GC 34090, 60201		Permanent
Newsletter, District	Administration	May wish to retain permanently for historic reference.	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines		2 years
Notices – Public Meetings	Administration	Special Meetings	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines		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		Length of term/employment plus 6 years

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COACHELLA VALLEY PUBLIC CEMETERY DISTRICT RECORDS RETENTION SCHEDULE

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OSHA	Administration	OSHA 300 Log, privacy case list, OSHA 300A annual summary, OSHA 301 incident report forms	LC 6410; 8 CCR 14300.33 29 CFR 1904.33		5 years
OSHA (Accident/Illness Reports)	Administration	Personnel - Employee Exposure Records & Employee Medical Records regarding exposure to toxic substances Exempt from disclosure	LC 6410; 8 CCR 14307; 8 CCR. 3204(d)(1)(A); GC 6254(c)		Duration of employment plus 30 years
Payroll - Federal/State Reports	Finance	Annual W-2's, W-4's, 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

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COACHELLA VALLEY PUBLIC CEMETERY DISTRICT RECORDS RETENTION SCHEDULE

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Type of Record	Category	Description or Example of Record	Legal Authority	Media & Location	Minimum Legal Retention Period
Payroll records	Finance	Records that specify compensation paid to employees, officers (Documents are to be retained in original format, whether hard copy or electronic)	GC 60201(d)(12)		7 years after date of payment
Payroll records -employee information	Finance	Records showing employee information/data – names, addresses, etc.	29 CFR 516.5 LC 1174(d)		3 years from date of last entry
Payroll records, terminated employees	Finance	Finance files (Documents are to be retained in original format, whether hard copy or electronic)	29 CFR 516.5 GC 60201(d)(12)		7 years from date of last entry

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COACHELLA VALLEY PUBLIC CEMETERY DISTRICT RECORDS RETENTION SCHEDULE

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Payroll, registers	Finance	Payroll registers, payroll reports (Documents are to be retained in original format, whether hard copy or electronic) Registers that show labor costs by employee and program	29 CFR 516.5(a) LC 1174(d) GC 60201(d)(12) 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 C.F.R. 516.6; LC 1174; Sec. of State Local Gov't. Records Mgmt. Guidelines		3 years Sec. of State Guidelines recommendation - Until audited + 6 years
Payroll - Wage Rates / Job Classifications	Finance	Employee records	LC 1197.5(d) LC 1174(d) GC 12946 29 CFR 516.6 29 CFR 1602.4 29 CFR 1627.3		While current + 3 years

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COACHELLA VALLEY PUBLIC CEMETERY DISTRICT RECORDS RETENTION SCHEDULE

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Type of Record	Category	Description or Example of Record	Legal Authority	Media & Location	Minimum Legal Retention Period
PERS - Employee Benefits	Human Resources	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) GC 34090		6 years Current + 2 years
Personnel Policies -- Rules and Regulations	Human Resources	Including employee handbooks, employee manuals, and other policies/procedures	29 CFR 516.6 29 CFR 1627.3(a)		Current + 3 years
Personnel Records	Human Resources	Other records (not payroll) – job applications, resumes; records relating to promotion, demotion, transfer, lay-off, termination; results of employment tests, etc.	GC 12946 29 CFR 1627.3		Current + 3 years

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Type of Record	Category	Description or Example of Record	Legal Authority	Media & Location	Minimum Legal Retention Period
Petitions	Administration	Submitted to Board of Trustees	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines		2 years
Policies, Administrative	Administration	All policies and procedures, directives rendered by the District not assigned a resolution number	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines		Current + 2 years
Policies, Board of Trustees	Administration	Original policies adopted by the Board of Trustees	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines		Current + 2 years
Press Releases	Administration	Related to District actions/activities.	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines		2 years

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Type of Record	Category	Description or Example of Record	Legal Authority	Media & Location	Minimum Legal Retention Period
Procedure Manuals	Administration	Administrative.	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines		Current + 2 years
Property, Abandonment	Development	Buildings, condemnation, demolition	GC 34090, 60201; Sec. of State Local Gov't Records Mgmt. Guidelines		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
Public Records Request	Administration	Requests from the public to inspect or copy public documents	GC 34090 GC 60201(d)(5)		2 years

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Type of Record	Category	Description or Example of Record	Legal Authority	Media & Location	Minimum Legal Retention Period
Purchasing RFQ's, RFP's	Finance	Requests for Qualifications; Requests for Proposals regarding goods and services	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines		Until audited + 4 years
Purchasing, Requisitions, Purchase Orders	Finance	Original Documents	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines; CCP 337		Until audited + 4 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 54953.5(b)		Minimum 30 days

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Type of Record	Category	Description or Example of Record	Legal Authority	Media & Location	Minimum Legal Retention Period
Recordings - routine video monitoring, telephone, and radio communications	Administration	Routine daily recording of telephone communications & radio communications; recordings of routine video monitoring, monitoring systems, or building security systems	GC 53160, 53161		Videos - 1 year; Phone & Radio communications - 100 days (destruction must be approved by legislative body and with written consent of agency attorney). 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(b)		Minimum 30 days

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Type of Record	Category	Description or Example of Record	Legal Authority	Media & Location	Minimum Legal Retention Period
Recordings, video or digitally recorded – other events (Duplicate – See Description or Example of Record)	Administration	Other than videos or digital 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 85 Ops. Cal. Atty. Gen. 256 (2002)		Minimum 90 days after event is recorded
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; Sec. of State Local Gov't Records Mgmt. Guidelines		Current + 4 years
Recruitments and Selection	Administration	Records relating to hiring, promotion, selection for training	29 CFR 1627.3		3 years
Resolutions	Administration	Vital records – may be imaged immediately	GC 60201 GC 34090		Permanent

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Type of Record	Category	Description or Example of Record	Legal Authority	Media & Location	Minimum Legal Retention Period
Ordinances	Administration	Vital records – may be imaged immediately (Documents are to be retained in original format, whether hard copy or electronic)	GC 60201(d)(2)		Permanent
Returned Checks	Finance	Adjustments-NSF, etc. (not District checks)	GC 34090 CCP 337, 343		Until audited + 4 years
Salary/Compensation Studies, Surveys	Human Resources	Studies or surveys of other agencies regarding wages, salaries and other compensation or benefits	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines		While current + 2 years

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COACHELLA VALLEY PUBLIC CEMETERY DISTRICT RECORDS RETENTION SCHEDULE

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Type of Record	Category	Description or Example of Record	Legal Authority	Media & Location	Minimum Legal Retention Period
Settlement Agreements	Administration	Final, signed/approved settlement agreements for litigation matters, claims, etc. For Workers Compensation claims – final, signed/approved settlement agreements	GC 60201(d)(4) 8 CCR 10102 8 CCR 15400.2		2 years after signed/approved 5 years after signed/approved
State Controller	Finance	Annual reports.	GC 34090		2 years
State Tax Records	Finance	Forms filed annually; quarterly and year-end reports	R&TC 19530 R&TC 19704		6 years

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Type of Record	Category	Description or Example of Record	Legal Authority	Media & Location	Minimum Legal Retention Period
Statements of Economic Interest (SEI) – FPPC Form 700 (copies) (elected officials)	Administration	Copies of original statements of elected officials forwarded to Fair Political Practices Commission. (Retain hard copy for 2 years, then retain imaged electronic version)	GC 81009(f), (g)		4 years (can image after 2 years)
Statements of Economic Interest Statements (SEI) – FPPC Form 700 (originals) - non-elected	Administration	Originals of statements of designated employees (Retain hard copy for 2 years, then retain imaged electronic version)	GC 81009(e), (g)		7 years (can image after 2 years)
Taxes, Special	Finance	Special tax levied by a local agency on a per parcel basis	CCP 338		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		While current + 4 years

Legal Authority Abbreviations

CCP	Code of Civil Procedure (California)	GC	Government Code (California)	LC	Labor Code (California)
CCR	California Code of Regulations	H&S	Health & Safety Code	PC	Penal Code (California)
CFR	Code of Federal Regulations	R&TC	Revenue & Taxation Code (California)		
EC	Elections Code (California)	USC	United States Code		

COACHELLA VALLEY PUBLIC CEMETERY DISTRICT RECORDS RETENTION SCHEDULE

Destruction of any record must be authorized by the legislative body. (Gov. Code §§ 60200 - 60204.)

Type of Record	Category	Description or Example of Record	Legal Authority	Media & Location	Minimum Legal Retention Period
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; then retain until audited + 4 years
Warrant Register/Check Register	Finance	Record of checks issued; approved by Board of Trustees (copy is normally retained as part of agenda packet information)	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines		Until audited + 2 years
Workers Compensation Files	Finance	Work-injury claims (including denied claims); claim files, reports, etc.	8 CCR 10102		Until the latest of the following dates: 5 years from date of injury; or 1 year from date compensation was last provided; or when all compensation due has been paid.

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