

Record Retention

Items	Destruction Years	Gov. or R&T Code Section	SCO Retention Period	BOS Approval Required	BOS Information Only
1099's	2010-11		FY+ 5		X
A/R	2010-11		FY+ 5		X
Accounting Reports (Daily)	2015-16		Current FY		X
Annual Report Fin Transaction	2010-11	26909/51891	FY+ 5		X
Audit Reports	2010-11		FY+ 5		X
Audit Reports - Work papers	2010-11		FY+ 5		X
Board of Supervisors Agendas/Minutes	2013-14		FY + 1		X
Budget- Final book			Permanent		
Budget- Proposed	2010-11		FY+ 5		X
Budget - Transfers/Resolutions	2010-11		FY+ 5		X
Budget - Work papers	2010-11		FY+ 5		X
Warrant Recon/Auditor's Cash Balance	2010-11		FY+ 5		X
Claims	2010-11	26907	FY+ 5		X
Contracts	Exp Yr 2010-11	27205	Expiration + 5		X
Cost Plan Report	2000-2001	A-87	FY+ 15		X
Back-up		A-87	After Audit + 3		X
Time Studies		A-87	After Audit + 3		X
Daily Balancing Reports (Post)	2015-16		Current FY		X
Deposit Permits (Golden Copy w/Receipts)	2010-11	26907.2	FY+ 5	X	
Deposit Permits (Yellow Copy)	2013-14		FY + 2		X
Fixed Asset Records	2010-11	24051	FY+ 5		X
Journals	2010-11		FY+ 5		X
Receipts Duplicates Records	2010-11	26201	FY+ 5	X	X
Remittance Advices	2013-14		FY + 2		X
Statement of Cash in Treasury		26920/22	Permanent		
Statement of Fees Collected - Monthly	2010-11	26907	FY+ 5		X
Treasurer Cash Count	2010-11		FY+ 5		X
Warrants Paid	2010-11	26907	FY+ 5		X
Warrant Register- Co/Spec Dist/Social Svcs/Schools	2000-2001	26907	FY+ 15		X
Warrants - County	2010-11	26907	FY+ 5		X
Warrants-Schools/Spec Dist/Social Services	2010-11	26907	FY+ 5		X
Warrants - Stale dated (Outlaws)	2010-11	26907	FY+ 5		X
Warrants- Stop Pays	2010-11	26907	FY+ 5		X

PAYROLL

Deductions Lists	2010-11		CY+ 5		X
Department Time Cards/Time Off Requests	2010-11		CY+ 5	X	
Employee List/Earnings Record	1945-46		CY+40*		X
Garnishments	Final pmt 2009-10		After Final Pmt + 5		X
Labor Distribution (computation of PR charges)	2010-11		CY+ 5		X
P/R Certification submitted by Depts	2010-11		CY+ 5		X
Personnel Files	2008-09		Term. Of Employee + 7		X
Records used to support transactions	2010-11		CY+ 5		X
Time Reports & Hours Proof	2010-11		CY+ 5	X	
Tax Reports (all fed and state reports)	2000-2001		CY + 15		X
Vacation & Sick Accruals (Monthly)	2010-11		CY+ 5	X	
Vacation & Sick Accruals (Year End)	1945-46		CY+ 40*		X
W-2's	2000-2001		CY+ 15		X
Warrant Registers	2000-2001	26907	CY+ 15	X	
Worker's Compensation	2000-2001		After close + 15		X

PROPERTY TAX

Tax Rolls - Secured	2003-04	4377	FY + 12	X	
-Unsecured	2010-11	2928	FY + 5	X	
-Delinquent Secured	2003-04	4377	FY + 12	X	
Tax Rate book			Permanent		X
Taxes State Reports (all)	2010-11		FY + 5		X
Info needed to set tax rates	2003-04		FY + 12		X

*Auditor retains 70 years