

04-00-00 FINANCE

Legend: AA - After Audit, AC - After Completion/Closure, ACT - While Active, AD - After Disposition, AE - After Expiration, AFP - After Final Payment, AP - After Approval, AR - Annual Review, AS - After Separation, AT - After Termination, C - Confidential, CM - Current Month, CY - Current Year, EY - Event Year, H - Historical, IND - Indefinite, L - Life of Board, Building, Vehicle, Registrant, Improvement or System, P - Permanent, S - After Superseded, V - Vital, +[Number] - Plus Years or Months

Series Code	Series Name	Description of Documents, As Needed	Office of Record	Special Attributes	Active Suggested Retention	Inactive Suggested Retention	Total Required Retention	Citations & Legal Basis
<b>04-01-00 General Accounting Records</b>								
04-01-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		AR		AR	Administrative Record; Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
04-01-02	Sungard Pentamation		Finance		IND		IND	Transitory Record; Databases are maintained while active
04-01-03	Journal Entries		Finance		AA+2		AA+2	GC 34090; 2 years minimum State of California Guidelines; 2 years after audit
04-01-04	Trial Balance	Paper copies can be destroyed. Maintained on demand electronically in Sungard.	Finance		ACT		ACT	GC 34090.7; Duplicate information may be destroyed within the 2 year minimum retention requirement.
04-01-05	Financial Reports	General administrative financial reports. Not mandated. Paper copies can be destroyed after immediate use, since report maintained on demand electronically in Sungard.	Finance		ACT		ACT	GC 34090.7; Duplicate information may be destroyed within the 2 year minimum retention requirement.
<b>04-02-00 Accounts Payable Records</b>								
04-02-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		AR		AR	Administrative Record; Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
04-02-02	A/P Claim Vouchers	Invoices from vendors, filed by vendor name. Includes quarterly tax payments, credit card statements  EXCEPTION: Grant-related and construction project-related invoices are maintained by the grant or project manager for the required retention period to support potential auditing.	Finance		AA+1	3	AA+4	GC 34090; 2 year minimum requirement State of California Guidelines; 4 years after audit
04-02-03	Credit Card Statements	Paid through claim vouchers but maintained separately due to the size of the master statements.	Finance		AA+4		AA+4	GC 34090; 2 year minimum requirement CCP 337; 4 year statute of limitations State of California Guidelines; 4 years after audit
04-02-04	Contracted Purchase Orders	Filed by purchase order number with additional documents attached.	Finance		AA+2	2	AA+4	GC 34090; 2 year minimum requirement CCP 337; Statute of limitations State of California Guidelines; 4 years after audit
04-02-05	Independent Contractor Reporting	For contracts over \$600. Reported to EDD for income related tracking.	Finance		AA+1	3	AA+4	GC 34090; 2 year minimum requirement 26 CFR 31.6001; 4 years after tax return is filed R&T 19530; 3 years after tax return is filed 29 CFR 516.5; Maintain at least 3 years State of California Guidelines; 4 years after audit
04-02-06	W-9 / 1099 / 1098 Reporting		Finance		AA+1	3	AA+4	GC 34090; 2 year minimum requirement 26 CFR 31.6001; 4 years after tax return is filed R&T 19530; 3 years after tax return is filed 29 CFR 516.5; Maintain at least 3 years State of California Guidelines; 4 years after audit
04-02-07	A/P Check Registers	Maintained in paper form. Check edits attached to the Council agenda packet.	Finance		AA+2		AA+2	GC 34090; 2 year minimum requirement State of California Guidelines; 2 years after audit

04-00-00 FINANCE

Legend: AA - After Audit, AC - After Completion/Closure, ACT - While Active, AD - After Disposition, AE - After Expiration, AFP - After Final Payment, AP - After Approval, AR - Annual Review, AS - After Separation, AT - After Termination, C - Confidential, CM - Current Month, CY - Current Year, EY - Event Year, H - Historical, IND - Indefinite, L - Life of Board, Building, Vehicle, Registrant, Improvement or System, P - Permanent, S - After Superseded, V - Vital, +[Number] - Plus Years or Months

Series Code	Series Name	Description of Documents, As Needed	Office of Record	Special Attributes	Active Suggested Retention	Inactive Suggested Retention	Total Required Retention	Citations & Legal Basis
<b>04-03-00 Budgeting Records</b>								
04-03-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		AR		AR	Administrative Record; Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
04-03-02	Operating Budget	Biannual budget cycle.	Finance		CY+2	P	P	GC 34090; 2 years minimum GC 53901; Budgets copy must be filed with the County State of California Guidelines; Permanent  Permanent refers to one final copy of the approved budget.
04-03-03	Capital Improvement Program Budget	5 year budget cycle but prepared new every two years.	Finance		CY+2	P	P	GC 34090; 2 years minimum GC 53901; Budgets copy must be filed with the County State of California Guidelines; Permanent  Permanent refers to one final copy of the approved budget.
04-03-04	Budget Workpapers - Finance	Includes Excel files from departments. Referenced for 2 years for the next budget cycle.	Finance		AA+2		AA+2	GC 34090; 2 years minimum State of California Guidelines; 2 years after audit
04-03-05	Budget Workpapers - Departmental	Documents used by departments to create the department's budget.	All Depts		CY+2		CY+2	GC 34090; 2 years minimum State of California Guidelines; 2 years after audit  Administrative Decision: Maintain departmental budget workpapers for the current year plus 2 years since information is compiled into the final budget and/or Finance budget workpapers.
04-03-06	Mid-cycle Budget Adjustments	Includes annual budget adjustment reports to Council and the Budget Committee.	Finance		AA+2		AA+2	GC 34090; 2 year minimum requirement State of California Guidelines; 2 years after audit
04-03-07	CIP Appropriations	Includes periodic adjustments for CIP projects.	Finance		AA+2		AA+2	GC 34090; 2 year minimum requirement State of California Guidelines; 2 years after audit
04-03-08	Monthly Progress Reports	Report submitted by all departments to the City Manager and consolidated for upload to the website.	All Depts		AA+2		AA+2	GC 34090; 2 year minimum requirement State of California Guidelines; 2 years after audit
04-03-09	Quarterly Financial Reports	Prepared for the Budget Committee.	Finance		CY+2		CY+2	GC 34090; 2 year minimum requirement State of California Guidelines; 2 years plus the current year for management reports.
<b>04-04-00 Revenue &amp; Collections Records</b>								
04-04-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		AR		AR	Administrative Record; Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
04-04-02	Utility User Tax	Includes invoices, payments and remittance forms.	Finance		AA+1	2	AA+3	GC 34090; 2 year minimum requirement CCP 338; Statute of limitations, 3 years for action State of California Guidelines; 3 years after audit
04-04-03	Transient Occupancy Tax	Includes invoices, payments and remittance forms.	Finance		AA+1	2	AA+3	GC 34090; 2 year minimum requirement CCP 338; Statute of limitations, 3 years for action State of California Guidelines; 3 years after audit
04-04-04	Sales Tax Remittance	Printed to PDF off of the State's website.	Finance		AA+1	2	AA+3	GC 34090; 2 year minimum requirement CCP 338; Statute of limitations, 3 years for action State of California Guidelines; 3 years after audit

04-00-00 FINANCE

Legend: AA - After Audit, AC - After Completion/Closure, ACT - While Active, AD - After Disposition, AE - After Expiration, AFP - After Final Payment, AP - After Approval, AR - Annual Review, AS - After Separation, AT - After Termination, C - Confidential, CM - Current Month, CY - Current Year, EY - Event Year, H - Historical, IND - Indefinite, L - Life of Board, Building, Vehicle, Registrant, Improvement or System, P - Permanent, S - After Superseded, V - Vital, +[Number] - Plus Years or Months

Series Code	Series Name	Description of Documents, As Needed	Office of Record	Special Attributes	Active Suggested Retention	Inactive Suggested Retention	Total Required Retention	Citations & Legal Basis
04-04-05	Real Property Transfer Tax	Includes invoices, payments and remittance forms.	Finance		AA+1	2	AA+3	GC 34090; 2 year minimum requirement CCP 338; Statute of limitations, 3 years for action State of California Guidelines; 3 years after audit
04-04-06	Card Room Tax	Includes invoices, payments and remittance forms.	Finance		AA+1	2	AA+3	GC 34090; 2 year minimum requirement CCP 338; Statute of limitations, 3 years for action State of California Guidelines; 3 years after audit
04-04-07	Franchise Fees	Includes invoices, payments and remittance forms.	Finance		AA+1	3	AA+4	GC 34090; 2 year minimum requirement CCP 337; Statute of limitations, 4 years for action State of California Guidelines; 4 years after audit
04-04-08	Rental Revenue	Includes revenue from bill boards, parking lots and facility rentals.	Finance		AA+1	3	AA+4	GC 34090; 2 year minimum requirement CCP 337; Statute of limitations, 4 years for action State of California Guidelines; 4 years after audit
04-04-09	Cash Receipts/Credit Card Transactions	Includes marina transactions.	Finance		AA+1	3	AA+4	GC 34090; 2 year minimum requirement CCP 337; Statute of limitations, 4 years for action State of California Guidelines; 4 years after audit
04-04-10	Miscellaneous Receivables	Includes small business loans, fire inspection billings, retiree medical/dental billing, and other miscellaneous receiveables.	Finance		AA+1	3	AA+4	GC 34090; 2 year minimum requirement CCP 337; Statute of limitations, 4 years for action State of California Guidelines; 4 years after audit
04-04-11	Monthly Closing Reports	Reports used to reconcile accounts.	Finance		AA+2		AA+2	GC 34090; 2 year minimum requirement State of California Guidelines; 2 years after audit
04-04-12	Tax Reports	Includes reports from an outside service for sales, assessment and property taxes. Received from Muni Services and the County.	Finance		AA+1	4	AA+5	GC 34090; 2 year minimum requirement 29 USC 436; 5 years 26 CFR 31.6001; 4 years after tax return is filed R&T 19530; 3 years after tax return is filed 29 CFR 516.2-6; Maintain at least 3 years State of California Guidelines; 4 years after audit
04-04-13	Revenue Transmittal Reports	Received from Community Services	Finance		AA+1	3	AA+4	GC 34090; 2 year minimum requirement CCP 337; Statute of limitations, 4 years for action State of California Guidelines; 4 years after audit
04-04-14	Collection Activities	Includes aging reports for collections of fire billings, retiree medical, business loans and other collections.	Finance		AC+1	3	AC+4	GC 34090; 2 year minimum requirement CCP 337; Statute of limitations of 4 years State of California Guidelines; 4 years after audit  Administrative Decision: Maintain for 4 years after closure or collection.
04-04-15	Master Fee Schedule	Includes department templates, legal notices, staff reports, Council proposed reports and final approved reports.	Finance		S+2		S+2	GC 34090; 2 years minimum  RCS Suggestion: Maintain master fee schedule documents for 2 years after schedules are superseded.

04-00-00 FINANCE

Legend: AA - After Audit, AC - After Completion/Closure, ACT - While Active, AD - After Disposition, AE - After Expiration, AFP - After Final Payment, AP - After Approval, AR - Annual Review, AS - After Separation, AT - After Termination, C - Confidential, CM - Current Month, CY - Current Year, EY - Event Year, H - Historical, IND - Indefinite, L - Life of Board, Building, Vehicle, Registrant, Improvement or System, P - Permanent, S - After Superseded, V - Vital, +[Number] - Plus Years or Months

Series Code	Series Name	Description of Documents, As Needed	Office of Record	Special Attributes	Active Suggested Retention	Inactive Suggested Retention	Total Required Retention	Citations & Legal Basis
<b>04-05-00 Debt Financing Records</b>								
04-05-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		AR		AR	Administrative Record; Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
04-05-02	City Bond Issues & Agreements		Finance		AC+1	9	AC+10	GC 34090; 2 years minimum GC 43900-43903; Destruction guidelines for bonds CCP 337.5; Statutes of limitations FC 30210; Maintain State of California Guidelines; 10 years after closure/expiration
04-05-03	City Bond Statements & Reports	Includes official statements, arbitrage, annual statements, bond disclosure, bond pay-offs, bond covenant and cash/surety bonds.	Finance		AC+1	9	AC+10	GC 34090; 2 years minimum GC 43900-43903; Destruction guidelines for bonds CCP 337.5; Statutes of limitations FC 30210; Maintain State of California Guidelines; 10 years after closure/expiration
<b>04-06-00 Audits Group</b>								
04-06-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		AR		AR	Administrative Record; Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
04-06-02	CAFR Annual Financial Statement	Includes the Management Representation Letters and Auditor Management Letters.	Finance		AA+1	6	AA+7	GC 34090; 2 years minimum State of California Guidelines; 7 years after audit
04-06-03	Single Audits		Finance		AA+1	P	P	GC 34090; 2 years minimum State of California Guidelines; Permanent
04-06-04	Measure Audits	For Measure B & BB and Vehicle Registration Fees (VRF) transit services. Submitted to Alameda County Transportation Commission (ACTC).	Finance		AA+1	P	P	GC 34090; 2 years minimum State of California Guidelines; Permanent
04-06-05	Child Care Center Audits	Required by the State.	Finance		AA+1	P	P	GC 34090; 2 years minimum State of California Guidelines; Permanent
04-06-06	Year End Work Papers	Year end materials used to compile the CAFR. Includes CAFR template, GL printout, assets, liabilities, Mid Year Budget Reports, and correspondence and notes. Maintained electronically to support the audit.	Finance		AA+2		AA+2	GC 34090; 2 years minimum State of California Guidelines; After audit plus 2 years for review workpapers.

04-00-00 FINANCE

Legend: AA - After Audit, AC - After Completion/Closure, ACT - While Active, AD - After Disposition, AE - After Expiration, AFP - After Final Payment, AP - After Approval, AR - Annual Review, AS - After Separation, AT - After Termination, C - Confidential, CM - Current Month, CY - Current Year, EY - Event Year, H - Historical, IND - Indefinite, L - Life of Board, Building, Vehicle, Registrant, Improvement or System, P - Permanent, S - After Superseded, V - Vital, +[Number] - Plus Years or Months

Series Code	Series Name	Description of Documents, As Needed	Office of Record	Special Attributes	Active Suggested Retention	Inactive Suggested Retention	Total Required Retention	Citations & Legal Basis
<b>04-07-00</b>	<b>Payroll Group</b>							
04-07-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		AR		<b>AR</b>	Administrative Record; Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
04-07-02	Employee Time Sheets	Maintained by the department and signed by the employee.	Finance		AA+1	5	<b>AA+6</b>	GC 34090; 2 year minimum requirement 29 CFR 516.2; Maintain 29 CFR 516.6; 2 years R&T 19530; 3 years after tax return due R&T 19704; 6 year statute of limitations LC 1174; 2 years after pay period 26 CFR 31.6001-1; 4 years after tax return due 29 USC 255(a); 2 to 3 years statute of limitations for minimum wages State of California Guidelines; 6 years after audit
04-07-03	Leave Requests		Finance		AA+1	5	<b>AA+6</b>	GC 34090; 2 year minimum requirement 29 CFR 516.2; Maintain 29 CFR 516.6; 2 years R&T 19530; 3 years after tax return due R&T 19704; 6 year statute of limitations LC 1174; 2 years after pay period 26 CFR 31.6001-1; 4 years after tax return due 29 USC 255(a); 2 to 3 years statute of limitations for minimum wages State of California Guidelines; 6 years after audit
04-07-04	Employee Payroll Files	Includes deductions and changes to payroll, PARS, withholding orders and correspondence. Filed by employee.	Finance	C	AT+1	9	<b>AT+10</b>	GC 34090; 2 year minimum requirement LC 1174; 3 years for payroll records LC 1197.5(d); 2 years for payroll records 22 CCR 1085.2(c); 4 years for unemployment contributions 29 CFR 516.2(a)(10); Maintain 29 CFR 516.6; 2 years LC 1174; 2 years after pay period 29 USC 255(a); 2 to 3 years statute of limitations for minimum and unpaid wages State of California Guidelines; 4 years after termination  Administrative Decision: Maintain employee payroll files for 10 years after termination for reference to the quarterly returns.
04-07-05	Quarterly Returns	Includes Form 941, DE9, BCJPIA Wages Paid Report and other quarterly returns.	Finance		AA+2	4	<b>AA+6</b>	GC 34090; 2 year minimum requirement 29 USC 436; 5 years 26 CFR 31.6001; 4 years after tax return is filed R&T 19530; 3 years after tax return is filed R&T 19704; 6 year statute of limitations 29 CFR 516.2-6; Maintain at least 3 years State of California Guidelines; 4 years after audit

04-00-00 FINANCE

Legend: AA - After Audit, AC - After Completion/Closure, ACT - While Active, AD - After Disposition, AE - After Expiration, AFP - After Final Payment, AP - After Approval, AR - Annual Review, AS - After Separation, AT - After Termination, C - Confidential, CM - Current Month, CY - Current Year, EY - Event Year, H - Historical, IND - Indefinite, L - Life of Board, Building, Vehicle, Registrant, Improvement or System, P - Permanent, S - After Superseded, V - Vital, +[Number] - Plus Years or Months

Series Code	Series Name	Description of Documents, As Needed	Office of Record	Special Attributes	Active Suggested Retention	Inactive Suggested Retention	Total Required Retention	Citations & Legal Basis
04-07-06	W-4 / DE-4 Forms		Finance		AA+2	4	AA+6	GC 34090; 2 year minimum requirement 29 USC 436; 5 years 26 CFR 31.6001; 4 years after tax return is filed R&T 19530; 3 years after tax return is filed R&T 19704; 6 year statute of limitations 29 CFR 516.2-6; Maintain at least 3 years State of California Guidelines; 4 years after audit
04-07-07	W-2s / W-2 Reporting		Finance		AA+2	8	AA+10	GC 34090; 2 year minimum requirement 29 USC 436; 5 years 26 CFR 31.6001; 4 years after tax return is filed R&T 19530; 3 years after tax return is filed R&T 19704; 6 year statute of limitations 29 CFR 516.2-6; Maintain at least 3 years State of California Guidelines; 4 years after audit  Administrative Decision: Maintain W-2s and reporting for 8 years after the annual audit for reference purposes.
04-07-08	Payroll Process Reports	Includes the payroll register, deduction register, additional pay register, benefit register, tax register, adjustments before tax register, payroll distribution reports and other payroll process reports. Printed from Sungard.	Finance	C	CY+5	P	P	GC 34090; 2 years minimum GC 12946; 2 years after termination 29 CFR 516.2-6; 4 years after tax return filing 29 CFR 1627; 3 years State of California Guidelines; Permanent
04-07-09	Payroll Distribution Log	Wet signature log for departmental pickup of payroll checks.	Finance		AA+2		AA+2	GC 34090; 2 year minimum requirement  Administrative Decision; Maintain logs for 2 years after the annual audit
<b>04-08-00 Banking &amp; Investing Group</b>								
04-08-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		AR		AR	Administrative Record; Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
04-08-02	Bank Statements & Reconciliations		Finance		AA+1	4	AA+5	GC 34090; 2 years minimum 26 CFR 31.6001-1(e)(2); 4 years State of California Guidelines; 5 years after audit
04-08-03	Treasure's Report to Council	Includes LAIF statements, trustee reports, broker notices, transaction confirmations and other investment reports.	Finance		AA+2		AA+2	GC 34090; 2 years minimum State of California Guidelines; 2 years after audit
04-08-04	Investment Policy	Presented to Council annually.	Finance		S	5	S+5	GC 34090; 2 year minimum requirement CCP 343; 4 years to commence action Administrative Record, State of California Guidelines recommends retaining for 5 years after superseded.
04-08-05	Treasury	Includes the broker certifications, applications, update letters, annual financial reports from brokers and other miscellaneous investment and treasury information.	Finance		CY+5		CY+5	GC 34090; 2 years minimum  Administrative Decision: Maintain broker information for 5 years to reference for new brokers.

04-00-00 FINANCE

Legend: AA - After Audit, AC - After Completion/Closure, ACT - While Active, AD - After Disposition, AE - After Expiration, AFP - After Final Payment, AP - After Approval, AR - Annual Review, AS - After Separation, AT - After Termination, C - Confidential, CM - Current Month, CY - Current Year, EY - Event Year, H - Historical, IND - Indefinite, L - Life of Board, Building, Vehicle, Registrant, Improvement or System, P - Permanent, S - After Superseded, V - Vital, +[Number] - Plus Years or Months

Series Code	Series Name	Description of Documents, As Needed	Office of Record	Special Attributes	Active Suggested Retention	Inactive Suggested Retention	Total Required Retention	Citations & Legal Basis
<b>04-09-00 Financial Reporting</b>								
04-09-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		AR		AR	Administrative Record; Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
04-09-02	State Controllers Reports - City	Submitted electronically to the State, but maintained in paper form by the City along with the work papers.	Finance		CY+1	P	P	GC 34090; 2 years minimum State of California Guidelines; Permanent
04-09-03	Sales Use Tax Reports		Finance		AA+1	4	AA+5	GC 34090; 2 year minimum requirement 29 USC 436; 5 years 26 CFR 31.6001; 4 years after tax return is filed R&T 19530; 3 years after tax return is filed 29 CFR 516.5; Maintain at least 3 years State of California Guidelines; 4 years after audit
04-09-04	Annual Street Reports - SCO		Finance		CY+1	P	P	GC 34090; 2 years minimum State of California Guidelines; Permanent
04-09-05	Maintenance of Effort for Public Safety Report - Prop 172	Relates to an assembly bill. Required report for the annual street report.	Finance		CY+1	P	P	GC 34090; 2 year minimum requirement State of California Guidelines; Permanent
04-09-06	Development Impact Reports - General Code 6600	Reviewed by the City Council. Not submitted to any outside agency, but the State requires review by the City Council.	Finance		AA+7		AA+7	GC 34090; 2 year minimum requirement State of California Guidelines; 7 years after audit for annual financial reports, stating GC 34090.7
04-09-07	OPEB Actuarial Reports		Finance		CY+2	3	CY+5	GC 34090; 2 year minimum requirement State of California Guideline: 5 years after completed
<b>04-10-00 Business Licensing Records</b>								
04-10-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		AR		AR	Administrative Record; Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
04-10-02	Business License Files	Includes the applications, tax returns, renewals, changes, customer correspondence and the license. Retention period starts after closure of the business.	Finance		AT+1	3	AT+4	GC 34090; 2 year minimum requirement CCP 337; Statute of limitations State of California Guidelines; 4 years after termination
04-10-03	Franchise Tax Board Reporting	Management report to the FTB for business license data.	Finance		CY+2		CY+2	GC 34090; 2 year minimum requirement State of California Guidelines; 2 years plus the current year for management reports.
04-10-04	Parking Permits	Used to track business address, license plates and other information for issuing the annual parking permits. Includes applications. Log is submitted to the Police Department for enforcement.	Finance		AE+2		AE+2	GC 34090; 2 year minimum requirement State of California Guidelines; 2 years after completion/closure  Administrative Decision: Maintain parking permit files for 2 years after expiration of the permit.

04-00-00 FINANCE

Legend: AA - After Audit, AC - After Completion/Closure, ACT - While Active, AD - After Disposition, AE - After Expiration, AFP - After Final Payment, AP - After Approval, AR - Annual Review, AS - After Separation, AT - After Termination, C - Confidential, CM - Current Month, CY - Current Year, EY - Event Year, H - Historical, IND - Indefinite, L - Life of Board, Building, Vehicle, Registrant, Improvement or System, P - Permanent, S - After Superseded, V - Vital, +[Number] - Plus Years or Months

Series Code	Series Name	Description of Documents, As Needed	Office of Record	Special Attributes	Active Suggested Retention	Inactive Suggested Retention	Total Required Retention	Citations & Legal Basis
<b>04-11-00 Capital Assets</b>								
04-11-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		AR		AR	Administrative Record; Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
04-11-02	Depreciation Schedules		Finance		AA+4		AA+4	GC 34090; 2 year minimum requirement State of California Guidelines; 4 years after audit for fixed asset inventories, no specific retention for depreciation schedules.
04-11-03	Asset Workpapers	Includes the fixed asset additions, disposals, depreciation expense report and other supporting documents.	Finance		AA+2		AA+2	GC 34090; 2 year minimum requirement  Administrative Decision; Maintain workpapers for 2 years after the annual audit
04-11-04	Construction in Progress Reports	Used to determine what construction is in progress at year end for audit purposes. Created in conjunction with Public Works.	Finance		CY+2		CY+2	GC 34090; 2 year minimum requirement State of California Guidelines; 2 years plus the current year for management reports.
<b>04-12-00 Successor Agency Reporting</b>								
04-12-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		AR		AR	Administrative Record; Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
04-12-02	State Controllers Reports - RDA	Maintained for retention purposes.	Finance		CY+1	P	P	GC 34090; 2 years minimum State of California Guidelines; Permanent
04-12-03	Statement of Indebtedness	Maintained for retention purposes.	Finance		AA+7		AA+7	GC 34090; 2 years minimum State of California Guidelines; 7 years after audit for annual financial reports
04-12-04	Recognized Obligation of Payment Schedule - ROPS	Annual budget provided to the State Controller's Office. State provided form submitted electronically and printed for signature by Finance.	Finance		CY+1	P	P	GC 34090; 2 years minimum GC 53901; Budgets copy must be filed with the County State of California Guidelines; Permanent  Permanent refers to one final copy of the approved budget.
04-12-05	Due Dilligence Reviews	Audit required by state law. Submitted to the county and the State Controller's Office.	Finance		AA+1	6	AA+7	GC 34090; 2 years minimum State of California Guidelines; 7 years after audit
04-12-06	Asset Reports		Finance		CY+1	P	P	GC 34090; 2 years minimum State of California Guidelines; Permanent

04-00-00 FINANCE

Legend: AA - After Audit, AC - After Completion/Closure, ACT - While Active, AD - After Disposition, AE - After Expiration, AFP - After Final Payment, AP - After Approval, AR - Annual Review, AS - After Separation, AT - After Termination, C - Confidential, CM - Current Month, CY - Current Year, EY - Event Year, H - Historical, IND - Indefinite, L - Life of Board, Building, Vehicle, Registrant, Improvement or System, P - Permanent, S - After Superseded, V - Vital, +[Number] - Plus Years or Months

Series Code	Series Name	Description of Documents, As Needed	Office of Record	Special Attributes	Active Suggested Retention	Inactive Suggested Retention	Total Required Retention	Citations & Legal Basis
<b>04-13-00</b>	<b>Budget &amp; Governance Committee</b>	<b>Subcommittee of the Council.</b>						
04-13-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		AR		AR	Administrative Record; Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
04-13-02	Agenda Packets		Finance	H	CY+2		CY+2	GC 34090; 2 year minimum requirement State of California Guidelines; Maintain for the Current Year plus 2 years
04-13-03	Minutes		Finance	V, H	P	P	P	GC 34090(e); Minutes of governing bodies, Permanent GC 36814; Maintain record of proceedings GC 40801; Maintain record of proceedings State of California Guidelines; Permanent
04-13-04	Meeting Audio Recordings		Finance		30 Days		30 Days	GC 54953.5; 30 days after recording
<b>04-14-00</b>	<b>Budget Advisory Committee</b>							
04-14-01	General Information	Includes general subject information, reports and reference documents relating to the record group, but not associated with a specific record series already in the group.	All Depts		AR		AR	Administrative Record; Review annually for relevance to current subject matter or projects, inclusion in an associated record series, or creation of a new record series.
04-14-02	Agenda Packets		Finance	H	CY+2		CY+2	GC 34090; 2 year minimum requirement State of California Guidelines; Maintain for the Current Year plus 2 years
04-14-03	Minutes		Finance	V, H	P	P	P	GC 34090(e); Minutes of governing bodies, Permanent GC 36814; Maintain record of proceedings GC 40801; Maintain record of proceedings State of California Guidelines; Permanent
04-14-04	Meeting Audio Recordings		Finance		30 Days		30 Days	GC 54953.5; 30 days after recording