

**RESOLUTION NO. 2009-39**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ELK GROVE  
ESTABLISHING POLICY FOR THE RETENTION OF RECORDS MAINTAINED BY  
THE FINANCE DEPARTMENT**

**WHEREAS**, the Finance Director is charged with the custody and safekeeping of the financial and other accounting records of the City; and

**WHEREAS**, the responsible maintenance of the City's records includes adopting policy for the retention and disposition of records; and

**WHEREAS**, Government Code Section 34090 requires the legislative body to approve policy for the disposition of records that are no longer required.

**NOW, THEREFORE, BE IT RESOLVED** that the City Council of the City of Elk Grove hereby:

- 1) adopts the Records Retention Schedule for records maintained by the Finance Department, Exhibit A, as consented to by the City Attorney in accordance with GC 34090 et seq; and
- 2) authorizes the Finance Director to employ technological methods to provide for the storage and recovery of records as provided by statute;
- 3) authorizes the Finance Director to identify and forward unique records to the care of City Clerk for determination of extended retention and/or preservation.

**PASSED AND ADOPTED** by the City Council of the City of Elk Grove this 25<sup>th</sup> day of February, 2009.



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PATRICK HUME, MAYOR of the  
CITY OF ELK GROVE

ATTEST:



\_\_\_\_\_  
SUSAN J. BLACKSTON, CITY CLERK

APPROVED AS TO FORM:



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SUSAN COCHRAN, CITY ATTORNEY

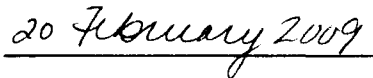
**FINANCE**

RECORD SERIES TITLE / SUBTITLE AND DESCRIPTION	VITAL	TOTAL RETENTION	STATUTORY REFERENCE
<b>Accounting</b>			
Allocation Reports		AUDIT + 3	R&T 19530
Check and Transaction Copies		AUDIT + 3	R&T 19530
Cancelled, Outstanding and Voided Checks	X	AUDIT + 3	CCP 1519; R&T 19530
Fiscal Agent Statements		AUDIT + 3	R&T 19530
General Ledger		AUDIT + 3	R&T 19530
Journal Entries / Vouchers		AUDIT + 3	R&T 19530
Reconciliation Statements		AUDIT + 3	R&T 19530
<b>Administrative Files</b>			
Audit Opinions		AUDIT + 3	R&T 19530
Budget		AUDIT + 3	R&T 19530
Chart of Accounts		CURRENT + 2	GC 34090
Grants		AUDIT + 3	R&T 19530
Invoices – Office Supplies, returns		AUDIT + 3	R&T 19530
Manuals		CURRENT + 2	GC 34090
Reports		CURRENT + 2	GC 34090
Vendor Information		CURRENT + 2	GC 34090
<b>Cashier</b>			
Business Licenses – Application, license, renewals, payments		AUDIT + 3	R&T 19530
Cash Receipts		AUDIT + 3	R&T 19530
e-tran orders		AUDIT + 3	R&T 19530
Utility Users Tax Invoices		AUDIT + 3	R&T 19530

Consent:


  
 \_\_\_\_\_  
 SUSAN COCHRAN, CITY ATTORNEY

Date:


  
 \_\_\_\_\_

Adopted by Resolution No. 2009-39

AUDIT = Year the Comprehensive Annual Financial Report (CAFR) and Single Audit is accepted by the City Council

CLOSE = Year in which a deadline for a bid, request for quotation, or request for proposals closes

CURRENT = Maintain current document in use and use its year of publication to count prior superseded versions to be retained

PERMANENT = Documents are to be retained indefinitely

TERM = Year in which a contract terminates, or year in which an employee separates employment with the City

CITY OF ELK GROVE – RECORDS RETENTION SCHEDULE

**FINANCE**

RECORD SERIES TITLE / SUBTITLE AND DESCRIPTION	VITAL	TOTAL RETENTION	STATUTORY REFERENCE
<b>Investments</b>			
Bonds and Bond Documentation, Bond Transcripts	X	TERM + 10	CCP 337.5(2)
Community Facilities District (CFD) Documentation		TERM + 5	CCP 337
Developer Agreements, Reimbursement Requests	X	TERM + 5	CCP 337
Fees, Fee Documentation, Pricing Books		CURRENT + 2	GC 34090
<b>Payroll</b>			
Payroll Check Copies, Garnishment, Registers, Time Sheets		AUDIT + 3	R&T 19530
PERS Contributions, 1099s		AUDIT + 3	R&T 19530
Personnel Files		TERM + 6	CCP 337
Reports – System, State and Federal		AUDIT + 3	R&T 19530
W-2s	X	PERMANENT	Department Preference
<b>Purchasing</b>			
Contracts and Leases	X	TERM + 5	CCP 337
Evaluations – RFP reviews and responses		CLOSE + 2	GC 34090
Fixed Assets	X	TERM + 10	CCP 337
Purchase Orders and CalCard Statements		AUDIT + 3	R&T 19530
Resource Lists		CURRENT + 2	GC 34090
Vendor File		TERM + 5	CCP 337
<b>Treasury</b>			
Bank Transactions – wires, security purchases		AUDIT + 3	R&T 19530
Deposit Slips and Receipts		AUDIT + 3	R&T 19530
<b>Utility Billing</b>			
Bankruptcy Files	X	PERMANENT	GC 34090 (b)
Credit Balance Forms		AUDIT + 3	R&T 19530
Electronic Fund Transfer Authorizations and Lockbox payments		AUDIT + 3	R&T 19530
Lien/Tax Roll	X	PERMANENT	GC 34090 (a)
Revenue Logs – Business License, Trash Exemptions		AUDIT + 3	R&T 19530

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**CERTIFICATION**  
**ELK GROVE CITY COUNCIL RESOLUTION NO. 2009-39**

STATE OF CALIFORNIA        )  
COUNTY OF SACRAMENTO    )     ss  
CITY OF ELK GROVE         )

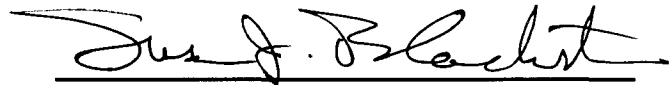
*I, Susan J. Blackston, City Clerk of the City of Elk Grove, California, do hereby certify that the foregoing resolution was duly introduced, approved, and adopted by the City Council of the City of Elk Grove at a regular meeting of said Council held on February 25, 2009 by the following vote:*

**AYES :**       **COUNCILMEMBERS:**     *Hume, Scherman, Cooper, Davis, Detrick*

**NOES:**       **COUNCILMEMBERS:**     *None*

**ABSTAIN :**   **COUNCILMEMBERS:**     *None*

**ABSENT:**    **COUNCILMEMBERS:**     *None*



**Susan J. Blackston, City Clerk**  
**City of Elk Grove, California**