

Exhibit B

Ross Valley Fire Department Records Retention Schedule

Type of Record	Description or Example of Record	Legal Authority	Minimum Legal Retention Period	Hard Copy Required (Yes/No)
Accidents/Damage to District Property	Risk management administration	CCP 337.15	10 yrs.	No
Accounts Payable	Journals, statements, asset inventories, account postings with supporting documents, vouchers Invoices, checks, reports, investments, purchase orders	CCP 337 26 CFR 31.6001-1(e)(2)	Until audited + 5 yrs.	No
Accounts Receivable	Invoices, checks, reports, investments, receipt books	26 CFR 31.6001-1(e)(2)	5 yrs.	No
Annual Financial Report/Audit Report	Independent auditor analysis financial services; internal and/or external reports; independent auditor analysis. Documentation created and/or received in connection with an audit hearing or review	GC 34090	Permanently for administrative purposes	No
Apparatus/Vehicle	Repair and Maintenance of all District vehicles and apparatus	CG 34090; CCP 340.5	Current + 2 years	No
Bank Account Reconciliations	Bank statements, canceled checks, certificates of deposit	26 CFR 31.6001-1(e)(2)	Until audited + 5 yrs.	No
Bids, Accepted	Includes plan and specifications; notices/affidavits.	60201; CCP 337, 337.1	5 yrs. after termination of contract or agreement	No
Bids, Unaccepted	Unaccepted bid packages only	GC 60201	2yrs. after termination of contract or agreement	No

Type of Record	Description or Example of Record	Legal Authority	Minimum Legal Retention Period	Hard Copy Required (Yes/No)
Bonds	Authorization/public hearing records/prospectus/proposals/certificates/notices (transcripts)/registers/statements.	GC 60201; CCP 337.5	Until Paid + 10 yrs.	Yes
Brochures	Retain selected documents only for historic value. Funding measure PR publications, etc.	None	5 years for administrative purposes only	No
Budget, Annual	Adjustments, journal entries, account transfers	GC 34090	Permanent	Yes
California State Tax Records	Forms filed annually; quarterly and year-end reports	R&TC 19530 R&TC 19704	6 yrs.	Yes
Checks	Includes payroll, canceled and voided checks	GC 60201 CCP 337	Until audited +5 yrs.	No
Claims Against the District	Paid/Denied	GC 60201 GC 25105.5	Until settled + 5 yrs.	No
Collective Bargaining Agreements	Contracts & Memorandums of Understanding	29 CFR 516.5	Current + 5 yrs.	No
Complaints/Requests	Various files not related to specific lawsuits involving the Department and not otherwise specifically covered by the retention schedule.	None	5 yrs. for administrative purposes only	No
Contracts	Original contracts, agreements, and back-up materials.	CCP 317, 318, 319, 337	5 yrs. after termination/completion; 5 yrs. after termination if real property related agreement	Yes
Public Correspondence / Citizen feedback	General correspondence, including letters and e-mail; Various files, not otherwise specifically covered by the retention schedule. Further guidance related to emails will be available in the Department's forthcoming email retention policy.	None	5 yrs. for administrative purposes only	No

Type of Record	Description or Example of Record	Legal Authority	Minimum Legal Retention Period	Hard Copy Required (Yes/No)
Deferred Compensation Reports	Finance - pension/retirement funds	29 CFR 516.5 29 CFR 1627.3; 26 CFR 16001-1	Termination + 5 yrs.	No
Deposits, Receipts	Checks, coins, currency	GC 60201 CCP 337	Until audited + 4 yrs.	No
Department Establishment Documents	Documents regarding the establishment/organizing of the Fire District: Certificate of Existence, Annexations	GC 60201	Permanent	Yes
Easements, Real Property	File with recorded documents; originals may not be destroyed.	GC 60201	Permanent	Yes
Economic Interest Statements - Form 700 (originals)	Statements of Economic Interests	GC 81009 (b), (e), (g)	7 yrs. (can image after 2 yrs.)	For 2 years
Employee/Personnel Files	Personnel--Not a public record. Name, address, date of birth, occupation Rate of pay and weekly compensation earned. Release authorizations; certifications; reassignments; outside employment; commendations; disciplinary actions; terminations; Oaths of Office; evaluations. Other records (not payroll) containing name, address date of birth, occupation, etc. including records relating to promotion, demotion, transfer, lay-off, termination. Volunteer program training-class materials, internships. Paperwork documenting internal and external training. Certification/designations. Training, certifications/designations. Background investigations (stored in separate locked cabinets)	GC 12946 GC 6254(c) 29 CFR 1627.3 29 CFR 1627.3 29 CFR 1602.31 29 CFR 516.6 et. seq. LC 1174, 45 CFR 1068.6(a) GC 34090	Length of employment + 7 yrs.	No

Type of Record	Description or Example of Record	Legal Authority	Minimum Legal Retention Period	Hard Copy Required (Yes/No)
Employee Accident/Illness Reports/Medical File and Reports	Not a public record: Employee & Volunteer Medical Records & Employee Exposure Records (name/identity of chemical substance used; when and where chemical substance was used; sampling results, collection methodology, background. Lab reports and worksheets.) Work-injury claims (including denied claims); claim files, reports, etc. (For employees of less than 1 year, no need to retain medical records if they are returned to employee upon termination.)	8 CCR 3204 et seq., LC 6410 GC 6254(c), 29 CFR 1910.1020, GC 34090, 8 CCR 10102, 8 CCR 15400.2	Length of employment + 30 yrs.	No
Employee Family and Medical Leave Act (Federal)	Records of leave taken, District policies relating to leave, notices, communications relating to taking leave	29 CFR 825.500 GC 12946 29 CFR 1910.1020	While employed + 30 yrs.	No
Employee & Volunteer Recruitment	Alternate lists/logs, ethnicity disclosures, examination materials, examination answer sheets, job bulletins. Records related to hiring, promotion, selection for training.	GC 12946 GC 60201 29 CFR 1602 et. seq. 29 CFR 1627.3	Current + 3 yrs.	No
Employment Applications - Not Hired	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	5 yrs.	No
Employment Eligibility Verification (I-9 Forms)	Part of Personnel Files Federal Immigration and Nationality Act; Immigration Reform/Control Act 1986	8 USC 1324a (b)(3) Pub. Law 99-603	Length of employment + 7 yrs.	No
Employment - Surveys and Studies	Includes classification, wage rates	GC 12946 29 CFR 516.6	5 yrs.	No
Employee Unemployment Claims	Unemployment claims (keep with payroll/salary records)	GC 34090, 29 CFR 516.2	Termination + 3 years	No

Type of Record	Description or Example of Record	Legal Authority	Minimum Legal Retention Period	Hard Copy Required (Yes/No)
Employee Workers Compensation Files	Work-injury claims (including denied claims); claim files, reports, etc.	8 CCR 10102 8 CCR 15400.2	Until settled + 5 yrs.	No
Equipment	Service/maintenance repairs	GC 60201	Current + 5 years	No
Facility and Inspection Reports	Records of scheduled and/or periodic inspections required by the IIPP to identify unsafe conditions and work practices, including person(s) conducting the inspections, the unsafe conditions and work practices that have been identified and action taken to correct the identified unsafe condition and work practices	8 CCR 3203 (b)(1); GC 34090	Current + 2 years	No
Federal Tax Records	Forms 1096, 1099. Forms filed annually; quarterly and year end reports	29 USC 436 26 CFR 31.6001-4 26 CFR 31.6001-1(e) 29 CFR 516.5-516.6	5 yrs. after file date	No
Fire Board Agenda / Agenda Packets	Complete Agendas and packets are posted to website. A paper copy will be maintained for two years only. The imaged or scanned (pdf) records may serve as the permanent record.	GC 34090	5 yrs. for administrative purposes only	For two years
Fire Board Minutes	Paper copies of minutes are to be maintained permanently.	GC 60201; GC 40801; GC 34090	Permanent	Yes
Fire Board recordings, videotaped – meetings	Taped recordings of public meetings, if recorded	GC 54953.5	30 days	No
Fixed Assets Inventory	Reflects purchase date, cost, account number	GC 60201	Until audited + 5 yrs.	No

Type of Record	Description or Example of Record	Legal Authority	Minimum Legal Retention Period	Hard Copy Required (Yes/No)
Fixed Assets Surplus Property	Auction; disposal – Listing of property from Resolution; sealed bid sales of equipment; proof of disposal or sale/donation	GC 60201 CCP 337	Until audited + 5 yrs.	No
Fixed Assets Vehicle Ownership & Title	Title transfers when vehicle is sold.	VC 9900 et. seq.	Until sold + 5 yrs.	Yes until sold
Gifts/Bequests	Receipts or other documentation	None	5 years for administrative purposes only	No
Grants	Grants documents and all supporting documents: applications, reports, contracts, project files, proposals, statements, sub-recipient dockets, environmental review, grant documents, inventory, consolidated plan, etc.	24 CFR 570.502 24 CFR 85.42	Until completed + 5 yrs.	No
Hazardous Materials - Hazardous Waste Disposal	Documents regarding handling and disposal of hazardous waste [Permanent retention of environmentally sensitive materials is recommended]	CAL OSHA 40; CFR 122.21	Current + 10 yrs.	No
Hazardous Materials - Permits, Hazardous Materials Storage	[Permanent retention of environmentally sensitive materials is recommended]	GC 60201	Current + 2 yrs.	No
Incident Reports	NFIRS incident reports	GC 34090, CCP 338, PC 801, UFC 104.32	Completed + 3 years	No
Inspections, Fire Prevention	Alarm/sprinkler systems, prevention efforts	UFC 103.34	Completed + 3 years	No
Insurance Certificates	Liability, performance bonds, employee bonds, property: Insurance certificates filed separately from contracts, includes insurance filed by licensees. May include liability, property,	GC 60201 GC 34090	Permanent	Yes

Type of Record	Description or Example of Record	Legal Authority	Minimum Legal Retention Period	Hard Copy Required (Yes/No)
	Certificates of Participation, deferred, use of facilities			
Insurance, Risk Management Reports	Loss Analysis Report; Safety Reports; Actuarial Studies	29 CFR 1904.44 GC 60201	Current + 5 yrs. (Federal)	Yes
Inventory, Equipment and supplies	Hose, SCBA, power equipment, etc.	GC 34090	Current + 2 years	No
Legal Notices/Affidavits of Publication	Public Hearings publications, Ordinance publications etc.	GC 60201	5 yrs.	No
Litigation	Case files	GC 60201	Until settled or adjudicated + 5 yrs.	No
Maintenance/Repair Records	Equipment	GC 60201	Current + 5 yrs.	
Oaths of Offices	Elected and public officials – Board Members	GC 60201 29 USC 1113	Length of employment + 7 yrs.	Yes
Ordinances	Vital records - originals may never be destroyed. Image immediately.	GC 60201	Permanent	Yes
OSHA	OSHA Log 300, Supplementary Record, Annual Summary (Federal & State-Cal-OSHA)	29 CFR 1904.2-1904.6 , LC 5410	5 yrs.	No
Payroll - Federal/State Reports	Federal/State Reports – Annual W-2s, W-4s, etc. Form 1099s, etc.; quarterly and year-end reports Timecard/sheets (printouts). Wage rates, job classifications. Includes records for terminated employees.	GC 60201, 29 CFR 516.6.(c), 29 CFR 516.5, 29 CFR 516.5(a), LC 1174(d)	Current + 7 years	No
Payroll Registers	Labor costs by employee and program	GC 34090; GC 37207	Permanent	No
Policies, Administrative	Personnel rules and regulations: Employee handbook, Administrative policies, Board policies. All policies and procedures, directives	GC 60201, CCP 338(m)	Current + 5 years	No

Type of Record	Description or Example of Record	Legal Authority	Minimum Legal Retention Period	Hard Copy Required (Yes/No)
	rendered by the District not assigned a resolution number. Original policies not adopted by the Board.			
Property, Abandonment	Buildings, condemnation, demolition	GC 60201, GC 34090	Permanent	Yes
Property Acquisition/Disposition/Surplus	District owned. Supporting documents regarding sale, purchase, exchange, lease or rental of property by District	CCP 337.15	Completed + 10 yrs.	Yes
Public Records Request	Requests from the public to inspect or copy public documents	GC 60201	5 yrs.	No
Purchasing RFQ's, RFP's	Requests for Qualifications; Requests for Proposals regarding goods and services and all supporting documentation and submissions	GC 60201 GC 25105.5	Current + 5 yrs.	No
Purchasing, Requisitions, Purchase Orders	Original Documents	GC 60201 CCP 337	Until audited + 5 yrs.	No
Records Retention Schedule	Previously adopted schedules	GC 60201 CCP 343	Current + 5 years	No
Records Management Disposition Certification	Documentation of final disposition of records	GC 60201, GC 34090	Permanent	
Resolutions	Vital records - originals may never be destroyed. Image immediately and post electronically	GC 60201, GC 40801	Permanent	Yes
Unemployment Insurance Records	Unemployment Notices, Letters	IRC 3301-3311	5 yrs.	No