

EXHIBIT "A"
TEHAMA COUNTY
AUDITOR-CONTROLLER
RECORD RETENTION SCHEDULE

CATEGORY	RECORD TITLE	RECORD DESCRIPTION	DEPT RETENTION	REMARKS	REFERENCE
BUDGET	BUDGET - WORKPAPERS	WORKPAPERS, WORKSHEETS, FINANCIAL REPORTS, AND OTHER SUPPORTING DOCUMENTATION USED TO PREPARE AND SUPPORT BUDGETS.	FY + 5Y		
BUDGET (AUDITOR'S OFFICE ONLY)	BUDGET - ADOPTED	FINAL BUDGETS FOR THE COUNTY AND SPECIAL DISTRICTS	FY + 5Y	CLERK OF THE BOARD MAINTAINS PERMANENT RETENTION OF FINAL BUDGETS IN ACCORDANCE WITH RESOLUTION 2014-115.	GOV 29093
BUDGET (AUDITOR'S OFFICE ONLY)	BUDGET - RECOMMENDED	RECOMMENDED BUDGETS FOR THE COUNTY AND SPECIAL DISTRICTS.	FY + 5Y		RECOMMENDED BY CA COUNTY ASPC.
BUDGET (AUDITOR'S OFFICE ONLY)	BUDGET - TRANSFERS	BUDGET TRANSFER REQUESTS APPROVED BY THE BOARD. INCLUDES ANY SUPPORTING DOCUMENTATION.	FY + 5Y		RECOMMENDED BY CA COUNTY ASPC.
BUDGET (AUDITOR'S OFFICE ONLY)	BUDGET - INDEPENDENT SPECIAL DISTRICTS	ADOPTED BUDGET SCHEDULE AND BOARD-APPROVED MINUTES APPROVING THE ADOPTED BUDGET	FY + 5Y		
COST PLAN (AUDITOR'S OFFICE ONLY)	COST PLAN	COST PLAN DOCUMENTS INCLUDES: WORK PAPERS, SCHEDULES, EXHIBITS, STATE FORMS, INSURANCE DOCUMENTS, TIME STUDY DOCUMENTS, AUDITED COST PLAN, WORKSHEETS, ETC.	FY + 15Y		Cost Plan Procedures for California Counties Manual § 2180
COST PLAN (AUDITOR'S OFFICE ONLY)	COST PLAN - A-87 CHARGES TO DEPARTMENTS	A-87 BILLINGS TO NON-GENERAL FUND DEPARTMENTS. INCLUDES JOURNAL ENTRIES.	AFTER AUDIT SETTLED + 3Y		Cost Plan Procedures for California Counties Manual § 2180
FIXED ASSETS (AUDITOR'S OFFICE ONLY)	FIXED ASSETS - RECORDS	INCLUDES CENTRAL LISTING OF ALL COUNTY-OWNED FIXED ASSETS, ORIGINAL CLAIMS, DEPRECIATION SCHEDULES, SUPPORTING DOCUMENTATION THAT DESCRIBES FIXED ASSET AND DETAILS ACQUISITION COST, ETC.	LIFE OF ASSET + 1Y		GOV 24051

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GENERAL ACCOUNTING	ACCOUNTS RECEIVABLE	BILLINGS FOR SERVICES PERFORMED BY COUNTY DEPARTMENTS & AGENCIES, AND ANY OTHER REIMBURSEMENT COSTS DUE THE COUNTY. INCLUDES INVOICES AND SUPPORTING DOCUMENTATION USED TO SUPPORT INVOICES.	FINAL PAYMENT FY + 5 FY	DEPARTMENTS MAY CONSIDER A LONGER RETENTION PERIOD UNTIL PROGRAM AUDITS (IF ANY) ARE SETTLED.	RECOMMENDED BY CA COUNTY ASPC.
GENERAL ACCOUNTING	DEBT SERVICE RECORDS	INCLUDES CONTRACTS, DEBT SERVICE SCHEDULES, JOURNALS, AND/OR PAYMENT DOCUMENTS, INCLUDING THOSE FOR BONDS.	FINAL PAYMENT DATE FY + 5 FY		
GENERAL ACCOUNTING	CONTRACTS	CONTRACTS, INCLUDING ANY AMENDMENTS	EXPIRATION OF CONTRACT + 5Y	DEPARTMENTS MAY CONSIDER A LONGER RETENTION PERIOD UNTIL PROGRAM AUDITS (IF ANY) ARE SETTLED.	RECOMMENDED BY CA COUNTY ASPC.
GENERAL ACCOUNTING	DEPOSITS	RECORDS DOCUMENTING RECEIPT AND DEPOSIT OF FUNDS IN COUNTY TREASURY. INCLUDES DEPOSIT PERMITS, REMITTANCE ADVICES, AND SUPPORTING DOCUMENTATION.	FY + 5Y	DEPARTMENTS MAY CONSIDER A LONGER RETENTION PERIOD UNTIL PROGRAM AUDITS (IF ANY) ARE SETTLED.	GOV 26907.2
GENERAL ACCOUNTING	EXTERNAL BANK ACCOUNTS - BANK STATEMENTS	MONTHLY BANK STATEMENTS DETAILING TRANSACTIONAL ACTIVITY OF EXTERNAL BANK ACCOUNTS.	FY + 5Y		
GENERAL ACCOUNTING	EXTERNAL BANK ACCOUNTS - CHECK REGISTERS	A DETAILED INTERNAL (HARDCOPY OR ELECTRONIC) REPORT/SCHEDULE DETAILING ALL CHECKS ISSUED AGAINST THE EXTERNAL BANK ACCOUNT.	FY + 5Y		
GENERAL ACCOUNTING	EXTERNAL BANK ACCOUNTS - DEPOSIT REGISTERS	A DETAILED INTERNAL (HARDCOPY OR ELECTRONIC) REPORT/SCHEDULE DETAILING ALL COLLECTIONS RECEIVED.	FY + 5Y		
GENERAL ACCOUNTING	JOURNAL VOUCHERS	INCLUDES JOURNAL VOUCHERS (A-119'S) AND BACKUP DOCUMENTATION TO SUPPORT JOURNAL ENTRIES.	FY + 5Y	DEPARTMENTS MAY CONSIDER A LONGER RETENTION PERIOD UNTIL PROGRAM AUDITS (IF ANY) ARE SETTLED.	RECOMMENDED BY CA COUNTY ASPC.

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GENERAL ACCOUNTING	LONG-TERM LOANS	RECORDS OF LONG-TERM LOANS.	FINAL PAYMENT DATE FY + 5 FY		
GENERAL ACCOUNTING	MANDATED COST PLANS	CLAIMS FOR REIMBURSEMENT OF STATE MANDATED COSTS. INCLUDES CLAIMS AND SUPPORTING DOCUMENTATION.	3 YEARS AFTER FINAL PAYMENT RECEIVED UNLESS AUDIT EXCEPTIONS ARE NOT YET RESOLVED.		GOV 17558.5
GENERAL ACCOUNTING	PETTY CASH - CUSTODIAL CHANGE RECORDS	MEMO DOCUMENTING CHANGE IN PETTY CASH CUSTODIAN SIGNED BY DEPARTMENT HEAD AND RECONCILIATION AT TIME OF CUSTODIAL CHANGE.	UNTIL CUSTODIAN CHANGES	IF PETTY CASH FUND IS CLOSED, CUSTODIAL CHANGE RECORDS NO LONGER NEED TO BE RETAINED.	GOV 26907
GENERAL ACCOUNTING	RECONCILIATIONS	RECONCILIATIONS PERIODICALLY PERFORMED BY DEPARTMENTS/DISTRICTS OF THEIR RESPECTIVE FUNDS AND BUDGET UNITS.	FY + 5Y		
GENERAL ACCOUNTING (AUDITOR'S OFFICE ONLY)	CAPITAL LEASES	SIGNED CAPITAL LEASE AGREEMENTS, INCLUDING PAYMENT SCHEDULES, ETC.	FINAL PAYMENT DATE FY + 5 FY		RECOMMENDED BY CA COUNTY ASPC.
GENERAL ACCOUNTING (AUDITOR'S OFFICE ONLY)	EXTERNAL BANK ACCOUNTS - RECONCILIATIONS	MONTHLY RECONCILIATIONS PERFORMED BY DEPARTMENTS/DISTRICTS FOR EXTERNAL BANK ACCOUNTS.	FY + 5Y		
GENERAL ACCOUNTING (AUDITOR'S OFFICE ONLY)	PETTY CASH - ESTABLISHMENT RECORDS	SUPPORTING DOCUMENTATION REQUESTING ESTABLISHMENT OF PETTY CASH FUND. INCLUDES DOCUMENTATION OF BOARD APPROVAL.	LIFE OF PETTY CASH FUND		GOV 26907
GENERAL ACCOUNTING (AUDITOR'S OFFICE ONLY)	RECEIPTS AND CASH AFFIDAVITS	COPIES OF RECEIPTS ISSUED BY DEPARTMENTS FOR CASH RECEIVED OVER-THE-COUNTER AND SIGNED ATTESTATIONS OF CASH RECEIVED.	FY + 5Y	"CASH" INCLUDES CHECKS AND CREDIT CARD PAYMENTS.	

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GENERAL ACCOUNTING (AUDITOR'S OFFICE ONLY)	1099'S	TO RECORD AND REPORT VENDOR AMOUNTS TO THE FEDERAL GOVERNMENT.	FY + 5Y		IRS PUB 1220
GENERAL ACCOUNTING (AUDITOR'S OFFICE ONLY)	ACFR AND SINGLE AUDIT	ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR) PREPARED BY EXTERNAL AUDITORS.	FY + 5Y		RECOMMENDED BY CA COUNTY ASPC.
GENERAL ACCOUNTING (AUDITOR'S OFFICE ONLY)	ACFR AND SINGLE AUDIT WORK PAPERS	WORKPAPERS, SCHEDULES, AND SUPPORTING DOCUMENTATION USED TO CREATE AND AUDIT THE ACFR.	FY + 5Y		RECOMMENDED BY CA COUNTY ASPC.
GENERAL ACCOUNTING (AUDITOR'S OFFICE ONLY)	ANNUAL REPORTS OF FINANCIAL TRANSACTIONS	VARIOUS ANNUAL FINANCIAL REPORTS FOR THE COUNTY AND SPECIAL DISTRICTS SUBMITTED TO THE STATE. INCLUDES SUPPLEMENTAL CENSUS, COMPENSATION REPORTS, TRANSACTION REPORTS, AND ANY SUPPORTING DOCUMENTATION.	FY + 5Y		RECOMMENDED BY CA COUNTY ASPC.
GENERAL ACCOUNTING (AUDITOR'S OFFICE ONLY)	CLAIMS	PAID CLAIMS. INCLUDES CLAIM FORMS, VENDOR INVOICES, RELEVANT SUPPORTING DOCUMENTS, ETC. PROVIDED BY DEPARTMENTS, DISTRICTS, AND OTHER AGENCIES.	FY + 5Y		GOV 26907
GENERAL ACCOUNTING (AUDITOR'S OFFICE ONLY)	DAILY CLOSE RECONCILIATION	INCLUDES SUPPORTING DOCUMENTATION AND REPORTS USED TO RECONCILE DAILY FINANCIAL ACTIVITIES TO TREASURER'S CASH BALANCE.	FY + 5Y		
GENERAL ACCOUNTING (AUDITOR'S OFFICE ONLY)	FUND ESTABLISHMENT RECORDS	RECORDS SUPPORTING THE ESTABLISHMENT OF A NEW FUND. INCLUDES ANY SUPPORTING DOCUMENTATION.	LIFE OF FUND + 5Y		
GENERAL ACCOUNTING (AUDITOR'S OFFICE ONLY)	JOURNAL VOUCHERS	INCLUDES JOURNAL VOUCHERS (A-119'S) AND ANY BACKUP DOCUMENTATION TO SUPPORT JOURNAL ENTRIES.	FY + 5Y		RECOMMENDED BY CA COUNTY ASPC.

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GENERAL ACCOUNTING (AUDITOR'S OFFICE ONLY)	MONTHLY CASH AND INVESTMENTS RECONCILIATION	AUDITOR'S MONTHLY REVIEW OF THE TREASURER'S CASH AND INVESTMENTS HELD IN THE TREASURY. SUPPORTING DOCUMENTATION INCLUDES CASH COUNT AND INVESTMENT STATEMENTS.	FY + 5Y		GOV 26920, 26905
GENERAL ACCOUNTING (AUDITOR'S OFFICE ONLY)	RECEIPTS AND DEPARTMENT/DISTRICT CASH AFFIDAVITS	CARBON COPIES OF RECEIPTS USED BY DEPARTMENTS AND ATTESTATIONS OF CASH RECEIVED.	FY + 5Y		
GENERAL ACCOUNTING (AUDITOR'S OFFICE ONLY)	WARRANT REGISTERS	A REPORT OF ALL WARRANTS ISSUED AND/OR COPIES OF WARRANTS ISSUED.	FY + 5Y	CLERK OF THE BOARD MAINTAINS PERMANENT RETENTION OF WARRANT REGISTERS IN ACCORDANCE WITH RESOLUTION 2014-115.	GOV 26907
GENERAL ACCOUNTING (AUDITOR'S OFFICE ONLY)	WARRANTS - REISSUANCE	DOCUMENTS SUPPORTING THE REISSUANCE OF STALE-DATED OR LOST WARRANTS. INCLUDES AFFIDAVITS, BOARD CORRESPONDENCE, ORIGINAL WARRANTS, ETC.	FY + 5Y		GC 26907
GENERAL ACCOUNTING (AUDITOR'S OFFICE ONLY)	WARRANTS - STOP PAYMENTS	DOCUMENTS SUPPORTING THE STOP PAYMENT OF A WARRANT.	FY + 5Y		GC 26907
GENERAL ACCOUNTING (AUDITOR'S OFFICE ONLY)	WARRANTS - VOIDS/REVERSALS	DOCUMENTS SUPPORTING THE VOID/REVERSAL OF A WARRANT. INCLUDES ORIGINAL VOIDED/REVERSED WARRANTS.	FY + 5Y		GC 26907
GENERAL ACCOUNTING (AUDITOR'S OFFICE ONLY)	CLAIMS	INCLUDES CLAIM FORMS, VENDOR INVOICES, RELEVANT SUPPORTING DOCUMENTS, ETC.	FY + 5Y	DEPARTMENTS MAY CONSIDER A LONGER RETENTION PERIOD UNTIL PROGRAM AUDITS (IF ANY) ARE SETTLED.	GOV 26907

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MISCELLANEOUS INVENTORY (AUDITOR'S OFFICE ONLY)	MISCELLANEOUS INVENTORY - RECORDS	LISTINGS OF MISCELLANEOUS INVENTORY MAINTAINED BY EACH DEPARTMENT/DISTRICT AND CERTIFIED BY THE DEPARTMENT HEAD. MISCELLANEOUS INVENTORY INCLUDES NON-FIXED ASSETS THAT ARE SUSCEPTIBLE TO THEFT (e.g., LAPTOPS, MONITORS, PHONES, ETC.)	FY + 5Y		GOV 24051
PAYROLL	PAYROLL CONTROL SHEETS	REPORTS THAT SUMMARIZE TIMESHEET DATA FOR EACH EMPLOYEE AND DEPARTMENT. INCLUDES COVERSHEET WITH SUMMARIES.	CY + 5Y		
PAYROLL	TIMESHEETS	DETAILS THE HOURS WORKED AND NOT WORKED (SICK, VACATION, ETC.) BY AN EMPLOYEE PER PAY PERIOD.	CY + 5Y	DEPARTMENTS MAY CONSIDER A LONGER RETENTION PERIOD UNTIL PROGRAM AUDITS (IF ANY) ARE SETTLED.	RECOMMENDED BY CA COUNTY ASPC.
PAYROLL (AUDITOR'S OFFICE ONLY)	EMPLOYEE LISTING	LISTING OF ALL EMPLOYEES WHO WERE ACTIVE DURING THE CALENDAR YEAR. LISTING SHOULD INCLUDE EMPLOYEE NAME, ORIGINAL HIRE DATE, TERMINATION DATE (IF ANY), SOCIAL SECURITY NUMBER, EMPLOYEE ID, DEPARTMENT, JOB CLASS, AND PAY RATE.	CY + 50Y		RECOMMENDED BY CA COUNTY ASPC.
PAYROLL (AUDITOR'S OFFICE ONLY)	EMPLOYEE SALARY AND DEDUCTION REPORT	ANNUAL REPORT DETAILING GROSS PAY, DEDUCTIONS, AND NET PAY FOR ALL EMPLOYEES WHO WERE ACTIVE DURING THE CALENDAR YEAR.	CY + 50Y		RECOMMENDED BY CA COUNTY ASPC.
PAYROLL (AUDITOR'S OFFICE ONLY)	PAYROLL CODES LISTING	LISTING OF PAY CODES, DEDUCTIONS CODES, CONTRIBUTION CODES, ETC. AND THEIR CORRESPONDING DESCRIPTIONS.	CY + 50Y		

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PAYROLL (AUDITOR'S OFFICE ONLY)	EMPLOYEE PAYROLL FILES	ALL RECORDS USED TO SUPPORT PAYROLL TRANSACTIONS NOT OTHERWISE LISTED ON THIS SCHEDULE THAT ARE TYPICALLY STORED IN THE EMPLOYEE'S PAYROLL FILE. INCLUDES PAF'S, VOLUNTARY WITHHOLDINGS OR DEDUCTIONS (E.G., DEFERRED COMPENSATION CONTRIBUTIONS, W-4'S, DE 4'S, ETC.), BENEFICIARY FORMS, GARNISHMENTS, CASTROPHIC/DISASTER LEAVE DONATIONS, LEAVE BUY BACKS, W-2'S, WORK SCHEDULE CHANGE FORMS, ETC.	TERMINATION DATE + 7 YEARS		RECOMMENDED BY CA COUNTY ASPC.
PAYROLL (AUDITOR'S OFFICE ONLY)	QUARTERLY TAX WITHHOLDING REPORTS AND RECORDS	QUARTERLY RECORDS THAT DETAIL EARNINGS, AND FEDERAL AND STATE TAXES WITHHELD FOR ALL EMPLOYEES. INCLUDES SALARY AND DEDUCTIONR EPORT, STATE DE-9 AND DE-9C, FEDERAL FORM 941 AND 941SB, WORKSITE DATA REPORT, PAYMENT CONFIRMATION RECORDS, ETC.	CY + 15Y		RECOMMENDED BY CA COUNTY ASPC.
PAYROLL (AUDITOR'S OFFICE ONLY)	PAYROLL CONTROL SHEETS	REPORTS THAT SUMMARIZE TIMESHEET DATA FOR EACH EMPLOYEE AND DEPARTMENT. INCLUDES COVERSHEET WITH SUMMARIES.	CY + 5Y		
PAYROLL (AUDITOR'S OFFICE ONLY)	W-2 FORMS - EMPLOYER'S RECORDS	RECORDS USED TO PREPARE W-2 FORMS. INCLUDES REPORTS AND ANY WORKPAPERS USED TO PREPARE/MODIFY W-2'S, BALANCING WORKSHEETS, ETC.	CY + 15Y		IRS REG 4028 RECOMMENDED BY CA COUNTY ASPC.
PAYROLL (AUDITOR'S OFFICE ONLY)	WARRANT REGISTERS	LISTING OF PAYROLL WARRANTS ISSUED BY THE COUNTY.	CY + 15Y		RECOMMENDED BY CA COUNTY ASPC.
PROPERTY TAX (AUDITOR'S OFFICE ONLY)	SCHOOL BONDS	SPREADSHEETS AND SUPPORTING DOCUMENTS USED TO CALCULATE ANNUAL TAX RATES AND ALLOCATIONS FOR SCHOOL BONDS.	UNTIL YEAR OF MATURITY IS AUDITED AND CLEARED WITHOUT EXCEPTION BY THE SCO + 1 Y		RECOMMENDED BY CA COUNTY ASPC.

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PROPERTY TAX (AUDITOR'S OFFICE ONLY)	BOND RECORDS	INCLUDES BOND BOOKS, AMORTIZATION SCHEDULES, AND ANY WORKPAPERS USED TO CALCULATE BOND TAX RATES.	UNTIL YEAR OF MATURITY IS AUDITED AND CLEARED WITHOUT EXCEPTION BY THE SCO + 1 Y OR 5Y, WHICHEVER IS LONGER		GOV 26907.1 RECOMMENDED BY CA COUNTY ASPC.
PROPERTY TAX (AUDITOR'S OFFICE ONLY)	ADMINISTRATIVE FEES	SCHEDULES USED TO CALCULATE ADMINISTRATIVE PROPERTY TAX FEES FOR OTHER AGENCIES. INCLUDES SUPPLEMENTAL AND DIRECT CHARGE ADMINISTRATIVE FEES.	1 Y AFTER AUDITED AND CLEARED WITHOUT EXCEPTION BY THE SCO		GOV 12468 RECOMMENDED BY CA COUNTY ASPC.
PROPERTY TAX (AUDITOR'S OFFICE ONLY)	APPORTIONMENT OF STATE ALLOCATIONS	APPORTIONMENT OF THE COUNTY SHARE OF STATE SUBVENTIONS AND REIMBURSEMENTS. INCLUDES DATA PROVIDED BY THE STATE, JOURNAL ENTRIES, AND SUPPORTING DOCUMENTATION.	1 Y AFTER AUDITED AND CLEARED WITHOUT EXCEPTION BY THE SCO		RECOMMENDED BY CA COUNTY ASPC.
PROPERTY TAX (AUDITOR'S OFFICE ONLY)	LAFCO CORRESPONDENCE AND TRA RECORDS	INFORMATION REQUIRED TO CREATE OR UPDATE THE TAX RATE AREA CODE (TRA) ASSIGNMENTS, PROPERTY TAX EXCHANGE CHART, AND CHANGES TO THE ALLOCATION OF ANNUAL GROWTH AGREEMENTS RELATED TO PROPERTY TAX APPORTIONMENTS.	SUPERCEDED OR OBSOLETE + 10 Y		RECOMMENDED BY CA COUNTY ASPC.
PROPERTY TAX (AUDITOR'S OFFICE ONLY)	STATE TAX REPORTS	TAX INFORMATION REPORTS TO STATE AGENCIES AS REQUIRED BY VARIOUS STATE CODE SECTIONS. INCLUDES REPORTS TO SCO, STATE BOARD OF EDUCATION, CHANCELLOR OF COMMUNITY COLLEGES, STATE BOARD OF EQUALIZATION, CALIFORNIA MUNICIPAL STATISTICS, ETC.	1 Y AFTER AUDITED AND CLEARED WITHOUT EXCEPTION BY THE SCO, WHICHEVER IS LATER		RECOMMENDED BY CA COUNTY ASPC.

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PROPERTY TAX (AUDITOR'S OFFICE ONLY)	TAX RATE RECORDS	INFORMATION NEEDED TO SET THE ANNUAL TAX RATE AND TO CREATE THE TAX ROLL FILES. INCLUDES CALCULATIONS, RESOLUTIONS, WORKPAPERS, AND SUPPORTING DOCUMENTATION.	1 Y AFTER AUDITED AND CLEARED WITHOUT EXCEPTION BY THE SCO		RECOMMENDED BY CA COUNTY ASPC.
PROPERTY TAX (AUDITOR'S OFFICE ONLY)	TAX ROLLS - SECURED, SUPPLEMENTAL, AND DELINQUENT	RECORDS USED TO CREATE ANNUAL TAX BILLING ROLL, PRINT TAX BILLS, PROCESS TAX ROLL CHANGES, APPORTION COLLECTIONS AND REFUNDS, AND MAINTAIN BALANCE OF TAX ROLLS.	FY + 12Y		RTC 4377
PROPERTY TAX (AUDITOR'S OFFICE ONLY)	TAX ROLLS - UNSECURED	RECORDS USED TO CREATE ANNUAL TAX BILLING ROLL, PRINT TAX BILLS, PROCESS TAX ROLL CHANGES, APPORTION COLLECTIONS AND REFUNDS, AND MAINTAIN BALANCE OF TAX ROLLS.	1Y AFTER AUDITED AND CLEARED WITHOUT EXCEPTION BY THE SCO OR 5Y, WHICHEVER IS LONGER		RTC 2928