

Exhibit H

City of Lompoc

Records Retention Schedule

MANAGEMENT SERVICES/CITY TREASURER

| Description | Retention Period | Statutory Reference | Remarks |
|--|---|-------------------------------------|---|
| ADMINISTRATIVE RECORDS | | | |
| General Correspondence | C+2* | | Email messages related to a current project or a policy-making decision should be retained along with related records |
| Gifts to the City (financial) | C+2 | | |
| Staff Meetings | C+2 | | |
| Supervisor Files | TER** | | **Upon employee termination file to be transferred to HR |
| SUBJECT FILES | | | |
| Subject Files (Any) | C+2 | | |
| BOARDS/COMMISSIONS | | | |
| Citizens Committee to Oversee Park Maintenance & City Pool Assessment District a) Agenda/Staff Reports b) Minutes of all meetings c) General Correspondence | C+2 P C+2 | GC 34090 GC 34090(e) GC 34090 | b) Approved minutes sent to webmaster electronically |
| Compliance Committee (for the Sub-Recipient Financial, Programmatic, and Monitoring Reporting Requirement Policy) a) Agenda/Staff Reports b) Minutes of all meetings c) General Correspondence | C+2 P C+2 | GC 34090 GC 34090(e) GC 34090 | b) Approved minutes sent to webmaster electronically |
| SPECIALIZED FILES | | | |
| APPROVED BUDGET a) Final Budget, b) CIP Plan c) Budget Amendments d) Budget Adjustments e) Worksheets f) Cost Plans g) Long Range Plans h) Long Range Studies, Reports, Measurements, Forecasts & Projections | C+2 C+2 C+2 C+2 C+2 C+2 C+2 | | Duplicate of City Clerk |
| Fee Schedule | TER+2 | | |
| Leases | While Useful to Department | | Duplicate permanently with City Clerk |

* See Exhibit B – Definitions – for definitions of terms and abbreviations.

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| SUB-DEPARTMENT | | | |
| Finance | | | |
| Accounts Payable (A/P) | | | |
| A/P + Utility Check Registers (Warrants) | C+3 | | |
| Cancelled/Voided Warrants. Check Void Forms + Backup | C+1 | | |
| General Warrant Copies With Backup For A/P, Utility Refunds, 3 rd Party And Wire Transfers. | C+3 | Federal Requirement for Audit | Stored Electronically |
| Capital Projects- Project Files, Street Reports, & Community Development Block Grant (CDBG) Billings | TER+3 | Federal Requirement for Audit | Stored Electronically |
| Annual Public Improvement Corporation-State Controllers Report | C+7 | | |
| Authorizing Signature Forms | TER+2 | | |
| State Controllers Report | P | | Department Opinion |
| Tax Records – Sales Tax Filings, 1099 Tax Filings & Registers | C+12 | | |
| Accounts Receivable | | | |
| Invoices, Facility and Revenue Collections Cash Receipts, Cash Receipt Journals | C+4 | CCP 337 | |
| General Ledger | | | |
| Fixed Assets – Cost Reports, Reconciliation, Resume of Activity & Journal Entries | TER+3 | | Department Opinion |
| Utilities- a) Loan Reconciliation Work Papers, Bonds, Banking, Adjustments | TER+3 | | Department Opinion |
| b) Receipts | C+2 | | |
| Payroll | | | |
| CalPers Reporting | C+7 | | IRS Requirement |
| Copies of PSO PAF | C+7 | | |
| Direct Deposit/W4 changes | C+7 | | |
| Employee Work Folder | TER+10 | | Department Opinion |
| Garnishment orders | C+7 | | |
| Payroll Journals | C+7 | | |
| Payroll Quarterly Tax Reports | C+7 | | |
| Payroll Reports | C+7 | | |
| Third Party Reporting | C+7 | | |
| Timesheets | C+7 | | |

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| W2 Copies | C+4 | | IRS Requirement |
| Enterprise Accounting | | | |
| Backup for invoices created (Airport; Wastewater Treatment VV & VAFB; CDBG Billings; Monthly Reports; Grants) | C+3 | | Auditor's Opinion |
| Electronic Work Orders/Hotels (TOT Tax Returns; Worksheets) | C+12 | | State Recommendation |
| General Ledger Audit backup & Journal entries backup | C+3 | | |
| Invoices | TER*+2 | | |
| Lease Payments | TER*+3 | | |
| Loan reconciliations and backup | TER*+3 | | |
| Receipts/stubs from the daily utility payments process (batch detail) | C+3 | | |
| Utility cash receipts | TER+2 | | Stored electronically |
| Year End Reports | | | |
| a) Budget-to-Actual | C+3 | | Department and Auditors Opinion |
| b) Comprehensive Annual Financial Report | P | | Department and Auditors Opinion |
| c) General Ledger, Encumbrance Report | C+3 | | Department and Auditors Opinion |
| d) Management Benefits Transactions, Accruals | C+3 | | Department and Auditors Opinion |
| e) Audit Work Papers & Journal Entries | C+3 | | Department and Auditors Opinion |
| Purchasing | | | |
| a) Council Approved Contracts, Solicitations & Documents | C+4 | While Useful | Duplicate of City Clerk |
| b) Service Contracts, Purchase Orders, Blanket Purchase Orders & Solicitations & Documents | TER+3 | While Useful | All Open Service Contracts, Purchase Orders, Blanket Purchase Orders & Solicitations & Documents |
| i. Purchase Orders/Blanket Orders | TER+5 | | |
| ii. Service Order Contracts | TER+7 | | |
| iii. Council Approved | | | |
| c) Bids Unawarded Solicitations & Documents | C+2 | | Department Opinion vital while orders are open |
| Internal Vendors – (Stores & Print Shop) Reports, Orders, Returns, Disposal Forms Journal & Requisitions | C+4 | | Department and Auditors Opinion |

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| Inventory Printouts/Receipts | C+3 | | |
| Treasury | | | |
| Debt Management | | | |
| Revenue Bonds | C+3 | | |
| Bond Insurance | P | CCP337, 343 | |
| Investment Management | | | |
| Investment Reports | C+7 | | Stored Electronically |
| Security Purchases, Sales | P | | Department Opinion |
| Revenue Collection | | | |
| Collection Records – Delinquent Accounts, Reconciliation | C+5 | | Department Opinion |
| Deposit Documentation | C+2 | | |
| Transient Occupancy Tax | C+12 | | |
| Utility Receipt Stubs | C+3 | | |
| Utility Billing | | | |
| 48-Hour Reports | C+2 | | |
| Bankruptcy | C+2 | | State Recommendation |
| Cash Advancement Sheets | C+3 | | |
| Credit Bureau – Final Notice Report; Letter Service Report; Invoices | C+2 | | |
| Check Reads | C+3 | | |
| Closing Reports | C+3 | | |
| Credit Balance Refunds | C+3 | | |
| Customer Correspondence | C+3 | | |
| Direct Debit | C | | |
| Disconnect Lists | C+2 | | |
| Dropbox Reports | C+2 | | |
| Duplicate Meters in Staging File | C | | |
| Electronic Consumer Payments-Blue Bar | C | | |
| Electric Consumption History | C+2 after useful to Department | | |
| Electric Meter Determined Vacancy Rate | C+2 after useful to Department | | |
| Electric Zero Consumption | C+1 | | |
| Expenditure General Ledger | C+2 | | |
| Group Billing Reports | C+3 | | |
| Heap Papers | C+3 | | |
| Letter Reports | C+2 | | |
| Medical Eligibility | C | | |
| Meter Change Out Papers | C+3 | | |
| Meter Count List | C+2 after useful to Department | | |
| Meter Route Manager – Clen | C+2 | | |

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| Meter Route Manager – Efren | C+3 | | |
| Misc. Slips and Reconnects | C+3 | | |
| No Allowances Outside of City | C+2 after useful to Department | | |
| Outstanding Deposit Listing | C+3 | | |
| Reconnect Receipts | C+2 | | |
| Refuse Changes | C+3 | | |
| Service Order Tickets | C+3 | | |
| Special Hauls | C+3 | | |
| Staging Meter Count Control Report | C+2 after useful to Department | | |
| State Entry Resource Conservation | C+1 | | |
| Turn On Account List | C+2 after useful to Department | | |
| Utility Applications; Work Orders; Deposit Receipts | C+3 | | |
| Water Meter Count List | C+2 after useful to Department | | |
| Water Shop Cards | C | | |
| Water Zero Consumption | C+2 | | |
| Information Systems | | | |
| Bank Transfers | C+3 | | Auditor's Opinion |
| Check Lists | C+3 | | Auditor's Opinion |
| Emails | C+2 | | Outside Server Storage |
| Financial System Data Backup | C+7 | | |
| Fire Permits | P | | |
| Service Desk Tickets | C+2 | | IT Service Desk Tickets |