

RESOLUTION NO. 2013-18

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE RURAL
NORTH VACAVILLE WATER DISTRICT ADOPTING A RECORDS
RETENTION AND DESTRUCTION POLICY**

WHEREAS, the Rural North Vacaville Water District (District) Board of Directors wishes to improve its records management practices through the adoption of a records retention and destruction policy; and

WHEREAS, the Board recognizes that the maintenance of numerous records is expensive, slows document retrieval, and is not necessary after a certain period of time for the effective and efficient operations of the District; and

WHEREAS, Sections 60200 and 60201 of the Government Code allow the legislative body of a special district to authorize a records retention schedule setting forth the periods for which District records should be retained to meet its operational needs and to comply with legal and other business requirements; and

WHEREAS, Section 60201 of the Government Code provides that District records which have served their purpose, which are not expressly required by law to be retained, and the destruction of which will not adversely affect any interest of the District or public may be destroyed; and

WHEREAS, the District has a procedure to maintain a list of the types of documents destroyed or disposed of that reasonably identifies the information obtained in the records in each category.

RESOLVED, the District Board of Directors finds that the destruction or disposition of records that have exceeded the retention periods as set forth in the records retention and destruction policy (Policy), attached to and incorporated into this resolution as Exhibit A, will not adversely affect any interest of the District or the public.

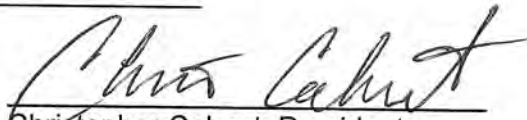
RESOLVED, the Policy is adopted as the policy of the District.

RESOLVED, the records of the District, as set forth in the Policy, are authorized to be destroyed as provided by Section 60201, et seq. of the Government Code and in accordance with the provisions of that Policy, and in accordance with District policies and procedures, without further action by the Board.

RESOLVED, the General Manager of the District and/or his/her designee is authorized to do any and all acts necessary to give effect to and comply with the terms and intent of this Policy.

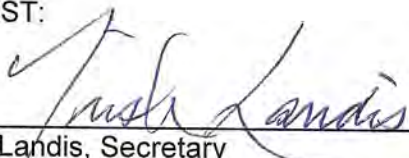
Passed and adopted by the Board of Directors for the Rural North Vacaville Water District at its regular meeting on 6/10, 2013, by the following vote:

AYES: Directors Calvert, Whitehouse, Martin, McLaughlin, Landis
NOES: Directors None
EXCUSED: Directors None



Christopher Calvert, President
Board of Directors of the
Rural North Vacaville Water District

ATTEST:



Trish Landis, Secretary
Board of Directors,
Rural North Vacaville Water District

RECORDS RETENTION SCHEDULE –

Destruction of any record must be authorized according to District policy.

Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Accident/Illness Reports	Administration	Not a public record; For Employee Medical Records & Employee Exposure Records regarding exposure to toxic substances or harmful physical agents --includes Material Safety Data Sheets (MSDS) Does NOT include: health insurance claims; first aid records of one-time treatments for minor injuries; records of employees who worked less than one (1) year if records are given to employee upon termination	GC 6254(c) 8 CCR 3204(d)(1)(A)(B)	Length of employment plus 30 years
Accidents/Damage to District Property	Administration	Risk management administration	GC 34090 CCP 337.15	10 years

Legal Authority Abbreviations

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|-----|--------------------------------------|-----|------------------------------|------|--------------------------------------|
| CCP | Code of Civil Procedure (California) | GC | Government Code (California) | LC | Labor Code (California) |
| CCR | California Code of Regulations | H&S | Health & Safety Code | PC | Penal Code (California) |
| CFR | Code of Federal Regulations | IRC | Internal Revenue Code | R&TC | Revenue & Taxation Code (California) |
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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Accounting Records – General Ledger	Finance	General Ledger	GC 34090 CCP 337 Sec. of State Local Gov't. Records Retention Guidelines	Until audited + 4 years Published articles show 4 – 7 years retention as typical. Sec. of State Guidelines recommends permanent retention. [May be revised at a later time by Sec. of State or County officials.]
Accounting Records – - Permanent Books of Accounts	Finance	Records showing items of gross income, receipts and disbursement (including inventories, per IRS regulations)	26 CFR 1.6001-1(c) & (e)	Permanent

Legal Authority Abbreviations

CCP Code of Civil Procedure (California)
 CCR California Code of Regulations
 CFR Code of Federal Regulations
 EC Elections Code (California)

GC Government Code (California)
 H&S Health & Safety Code
 IRC Internal Revenue Code
 IRS Internal Revenue Service

LC Labor Code (California)
 PC Penal Code (California)
 R&TC Revenue & Taxation Code (California)
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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Accounts Payable	Finance	Journals, statements, asset inventories, account postings with supporting documents, vouchers; investments, invoices and back-up documents, purchase orders, , petty cash, postage, PERS reports, check requests, etc.	CCP 337 26 CFR 31.6001-1(e)(2); Sec. of State Guidelines recommendation	Until audited + 4 years
		Expense reimbursements to employees & officers; travel expense reimbursements or travel compensation	GC 60201(d)(12)	7 years after date of payment
Accounts Receivable	Finance	Receipts for deposited checks, coins, currency; checks received, reports, investments, receipt books, cash receipts, cash register tapes, payments for fees, permits, etc.	CCP 337 26 CFR 31.6001-1(e)(2); Sec. of State Guidelines recommendation	Until audited + 4 years
Affidavits of Publication / Posting	Administration	Legal notices for public hearings, publication of ordinances, etc.	GC 34090	2 years

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Agenda / Agenda Packets	Administration	Original agendas / special meeting notices / certificates of posting, etc. - Board of Directors meetings	GC 34090; Sec. of State Guidelines	Current + 2 years
Agenda reports (staff reports)	Administration	Documentation received, created and/or submitted to Board of Directors	GC 34090; Sec. of State Guidelines	Current + 2 years
Agreements (see also Contracts)	Administration	Original contracts and agreements and back-up materials, including leases, license agreements, service/maintenance contracts, etc.	CCP 337 CCP 337.2	4 years after termination/completion
		Original contracts/agreements regarding the development of real property, design, specifications, surveying, planning, supervision, testing, or observation of construction or improvement to real property; may include records of retention releases, retention withheld, change orders, etc.	CCP 337.15	10 years after termination/completion
Annexations / Reorganizations	Development	Notices, Resolutions, Certificates of Completion	GC 34090 GC 60201(d)(1)	Permanent

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Annual Financial Report	Finance	Independent auditor analysis	GC 34090	Until audited + 2 years
Appraisals	Development	For real property owned by District – Not a public record until real estate transaction is complete	GC 34090 GC 6254(h)	2 years
Articles of Incorporation	Administration		GC 34090 GC 60201	Permanent
Audit Reports	Finance	Financial services; internal and/or external reports; independent auditor analysis	GC 34090 Sec. of State Local Gov't. Records Retention Guidelines	Permanent [May be revised at a later time by Sec. of State or County officials]
Audit Hearing or Review	Finance	Documentation created and or received in connection with an audit hearing or review	GC 34090	2 years
Backflow Test Reports	Public Works	Reports of testing and maintenance – water supply	17 CCR § 7605	3 years

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Bank Account Reconciliations	Finance	Bank statements, , receipts, certificates of deposit, etc.	26 CFR 31.6001-1(e)(2)	4 years (Sec. of State Guidelines – recommended retention: until audited + 5 years)
Bids, Successful	Development	Includes plan and specifications; notices/affidavits.	GC 34090 CCP 337, 337.1	4 years
Bids, Unsuccessful	Development	Unsuccessful bid packages only	GC 34090 GC 60201	2 years
Billing records	Finance	Utility bill stubs – submitted with payment	GC 34090	Current + 2 years
Bonds	Finance	Authorization/public hearing records/prospectus/proposals/certificates/notices (transcripts)/registers/statements.	CCP 337.5	Upon cancellation, redemption, or maturity + 10 years
Bonds – Employee	Finance	Personnel fidelity bonds	GC 34090	Current + 2 years
Bonds – Paid/Cancelled	Finance	Paid or cancelled bonds; warrant certificates; interest coupons	CCP 337.5	10 years
Bonds – Unsold/Unused	Finance	Unsold/unused bonds	GC 34090 GC 43900 et seq.	2 years (specific requirements for disposal of unused bonds)

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Bonds - Final	Finance	Final bond documentation; monthly statement of transactions; supporting documents	CCP 337.5	Upon cancellation, redemption, or maturity + 10 years
Bonds, Development	Finance	Housing; Industrial Development	CCP 337.5	Upon cancellation, redemption, or maturity + 10 years
Bonds, Surety	Finance	Documentation created and/or received in connection with the performance of work/services for the District	CCP 337	4 years
Brochures/ Publications	Administration	Retain selected documents only for historic value.	GC 34090	2 years
Budget, Annual	Finance	Adjustments, journal entries, account transfers	GC 34090	Until audited + 2 years
Cal-OSHA	Administration	Personnel-Logs, Supplementary Record, Annual Summary (Federal & State-Cal OSHA)	LC 6410; 8 CCR 14307	5 years

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California State Tax Records	Finance	Forms filed annually; quarterly and year-end reports	R&TC 19530 R&TC 19704	6 years
Capital Improvements, Construction	Public Works	Records on planning, design, construction, conversion or modification of local government-owned facilities, structures and systems	GC 34090; H&S 19850; Sec. of State Local Gov't. Records Mgmt. Guidelines	Permanent
Checks	Finance	Check copies; canceled and voided checks	GC 60201(d)(12) CCP 337 Sec. of State Local Gov't. Records Mgmt. Guidelines	7 years
Citizen Feedback	Administration	General correspondence.	GC 34090	2 years
Claims Filed Against the District	Administration	Paid/Denied	GC 60201(d)(4); GC 34090	Until settled + 2 years

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Collective Bargaining Agreements	Administration		29 CFR 516.5	Current + 3 years
Complaints – Customer Complaints - Water Quality, Water Outages	Customer Relations	Customer complaints regarding water quality – odor, taste, appearance; or water outages	40 CFR 122.41(j)(2) 22 CCR 64470	5 years
Complaints - Miscellaneous	Administration	Miscellaneous complaints, not related to specific lawsuits involving the District and not otherwise specifically covered by the retention schedule.	GC 34090	2 years
Comprehensive Annual Financial Reports (CAFR)	Finance	Finance	GC 34090; CCP 337	Until audited + 4 years
Conflict of Interest Code	Administration	Conflict of Interest Code – required under Political Reform Act; must be reviewed by July 1st of every even-numbered year and amended if necessary	GC 87300 et seq.	Permanent

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Contracts	Administration	Original contracts and agreements and back-up materials, including leases, service/maintenance contracts, etc..	CCP 337 CCP 337.2	4 years after termination/ completion
		Original contracts/agreements regarding the development of real property, design, specifications, surveying, planning, supervision, testing, or observation of construction or improvement to real property; may include records of retention releases, retention withheld, change orders, etc	CCP 337.15	10 years after termination/completion

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Correspondence	Administration	General correspondence, including letters and e-mail; Various files, not otherwise specifically covered by the retention schedule.	GC 34090	2 years
Credit Cards, District-owned	Finance	Credit card bills or statements, and other records related to use of District-owned credit cards	GC 60201(d)(12)	7 years after date of payment
Deeds, Real Property (Grant Deeds)	Development	File with recorded documents; originals may not be destroyed.	GC 34090 GC 60201(d)	Permanent
Deferred Compensation Reports	Finance	Finance - pension/retirement funds	29 CFR 516.5 29 CFR 1627.3	3 years
Demographic/ Statistical Data	Administration		GC 34090	Current + 2 years
DMV Driver Information Reports	Administration	Personnel--Not a public record.	GC 34090 GC 6254(c)	Until superseded
Easements, Real Property	Development	File with recorded documents; originals may not be destroyed.	GC 34090	Permanent

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EEOC Records (Equal Employment Opportunity Commission)	Human Resources	Records, reports showing compliance with federal equal employment requirements (EEO-4 Reports, etc.)	29 CFR 1602.30	3 years
Election - Administrative Documents	Administration	Not ballot cards or absentee voter lists/applications.	GC 34090	2 years
Election – Affidavit Index	Administration	Voter registration index	EC 17001	5 years
Election - Ballots and Related Documents	Administration	STATE & LOCAL ELECTIONS: All ballot cards (voted, spoiled, canceled) arranged by precinct, unused absentee ballots, ballot receipts, absent voter identification envelopes, absentee voter applications. May be destroyed subject to any pending contest.	EC 17302, 17306, 17505	6 months
Election - Ballots and identification envelope – Federal offices	Administration	For elections to Federal office (President, Vice President, US Senator, US Representative)	EC 17301	22 months

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Election - Ballots - Prop. 218 (Assessment Districts)	Administration	Ballots - Property related fees (assessment ballot proceeding) [Ballots are disclosable public records during and after tabulation]	GC 53753(e)(2)	2 years
Election - Canvass	Administration	Notifications and Publication of Election Records used to compile final election results, including tally sheets, voting machine tabulation, detailed breakdown of results; special election results	EC 17304	6 months
Election - Certificates of Election	Administration	Certificates of election; original reports and statements	GC 81009(a)(d)	Termination + 4 years
Election - Election Official's Package of Documents	Administration	Package of 2 tally sheets, copy of index, challenge lists, assisted voters list. Public record - all voters may inspect after commencement of official canvass of voters	EC 17304	6 months
Election - Nomination Documents - successful	Administration	All nomination documents and signatures in lieu of filing petitions	EC 17100	during term and 4 years after

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Election - Nomination Documents - unsuccessful	Administration		GC 81009(b)	5 years
Election Petitions - Initiative/Recall/Ref. Charter Amendments	Administration	Not a public record - documents resulting in an election - retention is from election certification.	EC 17200, 17400 GC 6253.5; EC 17400; GC 34458-60	8 months
Election Petitions - No election	Administration	Not a public record. Not resulting in an election. Retention is from final examination.	EC 17200, 17400 GC 6253.5	8 months
Election - Precinct Records	Administration	From date of election: Precinct official material; declaration of intention; precinct board member applications; orders appointing members of precinct boards and designating polling places includes notice of appointment of office and record of service	EC 17503	5 months

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Election - Roster of Voters	Administration	From date of election; initiative; referendum recall; general municipal election; Charter Amendments	EC 17300	5 years
Election - Voter Affidavits	Administration	Affidavits of registration (including cancelled affidavits); voter registration index	EC 17000, 17001	5 years
Election - Voter Registration Signature Copy	Administration	Fire, special or school district	EC 17000	5 years
Employee Benefits	Human Resources	Benefit plans (including “cafeteria” and other plans); health insurance programs; records regarding COBRA – extension of benefits for separated employees, insurance policies (health, vision, dental, deferred compensation, etc.)	29 USC 1027 28 CCR 1300.85.1 11 CCR 560 29 CFR 1627.3(b)(2)	For life of plan/policy + 6 years
Employee Bonds	Administration	Personnel fidelity bonds	GC 34090	While employed + 2 years

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Employee Files	Administration	Personnel--Not a public record.	GC 12946 GC 6254(c)	While current + 2 years
Employee Information, General	Administration	Name, address, date of birth, occupation	GC 12946 29 CFR 1627.3 LC 1174	3 years
Employee Information, Payment	Administration	Rate of pay and weekly compensation earned	GC 60201	7 years
Employee Information - CEIR	Administration	Personnel--California Employer Information Report (for employers of 100 or more employees)	2 CCR 7287(a), 2 CCR 7287(c)(2) GC 12946	2 years
Employee Information - Applicant Identification Records	Administration	Personnel--Data regarding race, sex, national origin of applicants	2 CCR 7287(b), (c)(2)	Current + 2 years

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Employee, Medical & Exposure Records (toxic substances or harmful physical agents)	Administration	<p>Medical records are part of personnel file --not a public record.</p> <p>Includes medical records made or maintained by a physician, nurse, or other health care personnel, or technician pertaining to employees exposed to toxic substances or harmful physical agents.</p> <p>Does <u>not</u> include first-aid records of one-time treatment made on-site by a non-physician or observation of minor scratches, cuts, burns, splinters, etc., which do not involve medical treatment, loss of consciousness, restriction of work or motion, or transfer to another job.</p> <p>(For employees of less than 1 year, no need to retain medical records regarding exposure to toxic substances/harmful physical agents if they are returned to employee upon termination)</p>	<p>GC 6254(c)</p> <p>29 CFR 1910.1020</p> <p>8 CCR 3204 (d)(1)(A)(B)</p>	<p>Length of employment + 30 years</p>

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Employee, Non-safety	Administration	Non-safety employee records may include: Release Authorizations; Certifications; Reassignments; outside employment; commendations, disciplinary actions; terminations; Oaths of Office; evaluations-pre-employee medicals; fingerprints; identification cards (ID's)	29 CFR 1627.3 GC 12946	Length of employment + 3 years
Employee Programs	Administration	Includes EAP and Recognition	GC 34090 GC 12946	Current + 2 years
Employee, Recruitment	Administration	Alternate lists/logs, ethnicity disclosures, examination materials, examination answer sheets, job bulletins	GC 12946 GC 34090 29 CFR 1602.31 29 CFR 1627.3	Current + 2 years
Employee, Reports	Administration	Employee statistics, benefit activity, liability loss	GC 34090	Current + 2 years

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Employee, Safety	Administration	Police, fire, emergency employees may include: Release authorizations; certifications; reassignments; outside employment; commendations; disciplinary actions; terminations; Oaths of Office; evaluations-pre-employment medical evaluations	29 CFR 1627.3 29 CFR 1602.31 29 CFR 516.6 et. seq. 45 CFR 1068.6(a) GC 34090 GC 12946	Current + 3 years
Employee Rights - General	Administration		GC 12946 29 CFR 1602.14	Length of employment + 2 years
Employment Applications - Not Hired	Administration	Applications submitted for existing or anticipated job openings, including any records pertaining to failure or refusal to hire applicant	GC 34090 GC 12946 29 CFR 1627.3(b)(1)(i)	2 years
Employment Eligibility Verification (I-9 Forms)	Administration	Federal Immigration and Nationality Act; Immigration Reform/Control Act 1986	8 USC 1324a (b)(3) Pub. Law 99-603	3 years after date of hire, or 1 year after date of termination, whichever is later

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Employment - Personnel (by name)	Administration	Paperwork documenting internal and external training	GC 34090 GC 12946	Length of employment + 2 years
Employment - Public Safety	Administration	Certification/designations	GC 34090 GC 12946	Length of employment + 2 years
Employment - Surveys and Studies	Administration	Includes classification, wage rates	GC 12946 GC 34090 29 CFR 516.6	2 years
Employment - Training Records, Non-Safety	Administration	Volunteer program training - class training materials, internships	GC 34090 GC 12946	Length of employment + 2 years
Employment - Vehicle Mileage Reimbursement Rates	Administration	Annual mileage reimbursement rates	GC 34090	Until superseded
Environmental Quality Air Quality (AQMD)	Development	Participants/voucher logs, Total Daily Mileage Survey (TDM); various local authorities; Commute Alternative	CCP 338(k); GC 34090	3 years

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RECORDS RETENTION SCHEDULE –

Destruction of any record must be authorized according to District policy.

Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Environmental Quality Asbestos	Development	Documents, abatement projects, public buildings	GC 34090	Permanent
Environmental Quality California Environmental Quality Act (CEQA)	Development	Exemptions, Environmental Impact Report, Mitigation monitoring, negative declaration, notices of completion and determination, comments, statements of overriding considerations	GC 34090 CEQA Guidelines	Permanent
Environmental Quality Congestion Management	Development	Ride sharing, trip management	GC 34090	Completion + 2 years
Environmental Quality Environmental Review	Development	Correspondence, consultants, issues, conservation	GC 34090	Completion + 2 years
Environmental Quality Pest Control	Development	Pesticide applications, inspections and sampling documents	GC 34090	Completion + 2 years
Environmental Quality Soil	Development	Analysis, construction recommendations	GC 34090	Completion + 2 years

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RECORDS RETENTION SCHEDULE –

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Environmental Quality Soil Reports	Development	Final Reports	GC 34090	Permanent
ERISA Records (Employee Retirement Security Act)	Administration	Employee Retirement Income Security Act of 1974 - plan reports, certified information filed; records of benefits due	29 USC 1027 29 USC 1059	6 years
Ethics Training Records (AB 1234; effective 1/1/06)	Administration	Records required to be kept under Gov. Code section 53235.2 (effective 1/1/06). Records must show dates that local officials satisfied the training requirements and the entity that provided the training	GC 53235.2	5 years after receipt of training
Family and Medical Leave Act (Federal)	Administration	Records of leave taken, District policies relating to leave, notices, communications relating to taking leave	29 CFR 825.500 GC 12946	While employed +3 years (Federal) or 2 years (State)

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RECORDS RETENTION SCHEDULE –

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Federal Tax Records	Finance	May include Forms 1096, 1099, W-4 and W-2	29 USC 436 26 CFR 31.6001.1-4 26 CFR 31.6001-1(e) 29 CFR 516.5-516.6	5 years after file date
Fire Protection District Administration	Public Safety	Administrative documents.	GC 34090	2 years
Fire Safety Administration	Public Safety	General orders, policies & procedures	GC 34090	Until superseded + 2 years
Fixed Assets Inventory	Finance	Reflects purchase date, cost, account number	GC 34090	Until audited + 2 years
Fixed Assets Surplus Property	Finance	Auction; disposal – Listing of property; sealed bid sales of equipment	GC 34090 CCP 337	Until audited + 4 years

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RECORDS RETENTION SCHEDULE –

Destruction of any record must be authorized according to District policy.

Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Fixed Assets Vehicle Ownership & Title	Finance	Title transfers when vehicle is sold.	VC 9900 et. seq.	Until sold
Forms	Administration	Administrative - blank		Until Superseded
Fund Transfers	Finance	Internal; bank transfers & wires	GC 34090	Until audited + 2 years
General Ledgers	Finance	All annual financial summaries--all agencies	GC 34090 CCP 337 Sec. of State Local Gov't. Records Retention Guidelines	Until audited + 4 years Sec. of State Guidelines recommends permanent retention [May be revised at a later time by Sec. of State or County officials]
Gifts/Bequests	Finance	Receipts or other documentation	GC 34090	Until completed + 2 years
Grants Community Development Block Grant (CDBG); Urban Development; other Federal and State grants	Development	Grant documents and all supporting documents: applications, reports, contracts, project files, proposals, statements, sub-recipient docket, environmental review, inventory, consolidated plan, etc.	GC 34090 24 CFR 570.502 24 CFR 85.42	Until completed + 4 years

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RECORDS RETENTION SCHEDULE –

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Hazardous Materials - Hazardous Waste Disposal	Public Safety	Documents regarding handling and disposal of hazardous waste [Permanent retention of environmentally sensitive materials is recommended]	CAL OSHA;	While current + 10 years
Hazardous Materials - Permits, Hazardous Materials Storage	Public Safety	[Permanent retention of environmentally sensitive materials is recommended]	GC 34090	While current + 2 years
Hazardous Materials - Exposure Records, etc.	Public Safety	Employee exposure records; name/identity of chemical substance used; when & where chemical substance was used	8 CCR 3204(d)(1)(B)	30 years
Hazardous Materials - Underground Storage Tank	Public Safety	Compliance: Documents regarding: storage, location, installation, removal, remediation, maintenance and repair	GC 34090	Permanent

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RECORDS RETENTION SCHEDULE –

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Improvements (lighting, underground utility) – supporting documents	Public Works	Supporting documents – bonds, taxes, construction	GC 34090 Sec. of State Local Gov't. Records Mgmt. Guidelines	Permanent
Insurance	Finance	Personnel related	GC 34090	Current + 2 years
Insurance, Joint Powers Agreement	Finance	Accreditation, MOU, agreements and agendas	GC 34090	Current + 2 years
Insurance Certificates	Finance	Liability, performance bonds, employee bonds, property: Insurance certificates filed separately from contracts, includes insurance filed by licensees.	GC 34090	Current + 2 years
Insurance, Liability/Property	Finance	May include liability, property, Certificates of Participation, deferred, use of facilities	GC 34090	Current + 2 years

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RECORDS RETENTION SCHEDULE –

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Destruction of any record must be authorized according to District policy.

Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Insurance, Risk Management Reports	Finance	Federal OSHA Forms; Loss Analysis Report; Safety Reports; Actuarial Studies	29 CFR 1904.44 GC 34090	5 years (Federal) 2 years (State)
Investment Reports, Transactions	Finance	Summary of transactions, inventory and earnings report	GC 34090 CCP 337 Sec. of State Local Gov't. Records Retention Guidelines	Permanent
Invoices	Finance	Copies sent for fees owed, billing, related documents	GC 34090	Until audited + 2 years
Job Descriptions	Human Resources	Descriptions of duties, qualifications, responsibilities for each position/classification/job title	29 CFR 1627.3	While current + 3 years
Legal Notices/Affidavits of Publication	Administration	Notices of public hearings, proof of publication of notices	GC 34090	2 years

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RECORDS RETENTION SCHEDULE –

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Legal Opinions	Administration	Confidential – not for public disclosure (attorney-client privilege)	GC 34090	Until superseded + 2 years
Litigation	Administration	Case files	GC 34090	Until settled or adjudicated + 2 years
Maintenance Manuals	Administration	Equipment service/maintenance	GC 34090	Current + 2 years
Maintenance/Repair Records	Administration	Equipment	GC 34090	2 years
Marketing, Promotional	Administration	Brochures, announcements, etc.	GC 34090	2 years
Meter Operations	Public Works	Reader reports; orders; tests; maintenance reports	GC 34090	2 years
Meter Reading	Public Works	Reports and rebate reports	GC 34090	Current + 2 years
Minutes – Board meetings	Administration	Minutes of District Board meetings. Documents may be imaged immediately.	GC 34090, 60201	Permanent

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RECORDS RETENTION SCHEDULE –

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Minutes – Committee meetings	Administration	Minutes of various committee meetings, including any documentation, memos, etc.	GC 34090	2 years
Newsletter, District	Administration	May wish to retain permanently for historic reference.	GC 34090	2 years
Notices – Public Meetings	Administration	Special Meetings	GC 34090	2 years
Oaths of Office	Administration	Elected and public officials – Board Members	GC 34090 29 USC 1113 Sec. of State Guidelines	Current plus 6 years
OSHA	Administration	OSHA Log 200, Supplementary Record, Annual Summary (Federal & State-Cal-OSHA)	LC 6410; 8 CCR 14307 29 CFR 1904.2 - 1904.6	5 years

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RECORDS RETENTION SCHEDULE –

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OSHA (Accident/Illness Reports)	Administration	Personnel - Employee Exposure Records & Employee Medical Records Not a public record	LC 6410; 8 CCR 14307; 8 CCR. 3204; GC 6254(c)	Duration of employment plus 30 years
Paramedic Services	Public Safety	Documents other than original contracts.	GC 34090	2 years
Payroll - Federal/State Reports	Finance	Annual W-2's, W-4's, Form 1099s, etc.; quarterly and year-end reports	GC 60201	7 years
Payroll Deduction/ Authorizations	Finance	Finance	29 CFR 516.6(c) GC 60201	While Current + 7 years
Payroll records	Finance	Records that specify compensation paid to employees, officers	GC 60201(d)(12)	7 years after date of payment
Payroll records, terminated employees	Finance	Finance files	29 CFR 516.5 GC 60201	7 years from date of last entry

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RECORDS RETENTION SCHEDULE –

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Payroll, registers	Finance	Payroll registers, payroll reports	29 CFR 516.5(a) LC 1174(d) GC 60201	7 years from date of last payment
		Registers that show labor costs by employee and program	Sec. of State Local Gov't Records Mgmt. Guidelines	Sec. of State recommends permanent retention
Payroll records, terminated employees	Finance	Finance files	29 CFR 516.5 GC 60201	7 years from date of last entry
Payroll, time cards/sheets	Finance	Employee	29 C.F.R. Part 516.6; 8 Cal. Code Regs. §§ 11000-11150; Labor Code § 1174; Sec. of State Local Gov't. Records Mgmt. Guidelines	6 years
Payroll - Wage Rates / Job Classifications	Finance	Employee records	GC 60201	While current + 7 years
PERS - Employee Benefits	Human Resources	Retirement Plan	29 USC 1027	6 years

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RECORDS RETENTION SCHEDULE –

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Personnel Policies -- Rules and Regulations	Human Resources	Including employee handbooks, employee manuals, and other policies/procedures	29 CFR 516.6 29 CFR 1627.3(a)	Current + 3 years
Personnel Records	Human Resources	Other records (not payroll) containing name, address, date of birth, occupation, etc., including records relating to promotion, demotion, transfer, lay-off, termination	29 CFR 1627.3	3 years
Petitions	Administration	Submitted to legislative bodies	GC 34090	Current + 2 years
Policies, Administrative	Administration	All policies and procedures, directives rendered by the District not assigned a resolution number	GC 34090	Current + 2 years
Policies, District Board	Administration	Original policies adopted by the District Board	GC 34090	Current + 2 years
Political Support/Opposition, Requests & Responses	Administration	Related to legislation.	GC 34090	2 years

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RECORDS RETENTION SCHEDULE –

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Press Releases	Administration	Related to District actions/activities.	GC 34090	2 years
Procedure Manuals	Administration	Administrative.	GC 34090	Current + 2 years
Property, Abandonment	Development	Buildings, condemnation, demolition	GC 34090	Permanent
Property Acquisition/ Disposition	Development	District owned. Supporting documents regarding sale, purchase, exchange, lease or rental of property by District	CCP 337.15	10 years
Public Records Request	Administration	Requests from the public to inspect or copy public documents	GC 34090	2 years
Purchasing RFQ's, RFP's	Finance	Requests for Qualifications; Requests for Proposals regarding goods and services	GC 34090	Current + 2 years
Purchasing, Requisitions, Purchase Orders	Finance	Original Documents	GC 34090 CCP 337	Until audited + 4 years

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RECORDS RETENTION SCHEDULE –

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Recordings – audio (for preparation of meeting minutes)	Administration	Audio recordings of Board meetings – solely for preparation of Board meeting minutes	GC 34090 64 Ops.Atty.Gen 317	Until no longer required for preparation of minutes (after minutes are approved)
Recordings - routine video monitoring, telephone, and radio communications	Administration	Routine daily recording of telephone communications & radio communications; recordings of routine video monitoring, monitoring systems, or building security systems	GC 34090 GC 34090.6	Videos - 1 year; Phone & Radio communications - 100 days (destruction must be approved by legislative body and with written consent of agency attorney). If recordings relate to a claim or pending litigation, they must be preserved until the matter is resolved.
Recordings, video recordings – meetings of legislative bodies	Administration	Recordings of public meetings made by or at the direction of the District (e.g., Board meetings)	GC 54953.5	30 days
Recordings, video – other events	Administration	Other than video recordings of public meetings; Considered duplicate records if another record of the same event is kept (i.e., written minutes)	GC 34090 GC 34090.7	90 days after event is recorded

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RECORDS RETENTION SCHEDULE --

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Records Management Disposition/Destruction Certification	Administration	Documentation of final disposition/destruction of records	GC 34090	Permanent
Records Retention Schedules	Administration		GC 34090	Current + 2 years
Recruitments and Selection	Administration	Records relating to hiring, promotion, selection for training	29 CFR 1627.3	3 years
Resolutions	Administration	Vital records – may be imaged immediately	GC 60201 GC 34090	Permanent
Returned Checks	Finance	Adjustments-NSF, etc. (not District checks)	GC 34090 Sec. of State Local Gov't. Records Mgmt. Guidelines	Until audited + 4 years
Salary/Compensation Studies, Surveys	Human Resources	Studies or surveys of other agencies regarding wages, salaries and other compensation or benefits	GC 34090	While current + 2 years

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
State Controller	Finance	Annual reports.	GC 34090	2 years
State Tax Records	Finance	Filed annually; quarterly	Refer to Federal Tax Records	5 years after file date
Statements of Economic Interest (SEI) - Form 700 (copies) (elected officials)	Administration	Copies of original statements of elected officials forwarded to Fair Political Practices Commission.	GC 81009(f), (g)	4 years (can image after 2 years)
Statements of Economic Interest Statements (SEI) - Form 700 (originals) - non-elected	Administration	Originals of statements of designated employees	GC 81009(e), (g)	7 years (can image after 2 years)
Stop Payments	Finance	Finance - bank statements	GC 34090	2 years
Taxes, Special	Finance	Special tax levied by a local agency on a per parcel basis	CCP 338	Until audited + 3 years

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Underground Utility - supporting documents	Public Works	Supporting documents for improvements, lighting – bonds, taxes, construction	GC 34090 Sec. of State Local Gov't. Records Mgmt. Guidelines	Permanent
Unemployment Insurance Records	Finance		IRC 3301-3311	4 years
Utility Services - Applications	Public Works	Applications for utility connections, disconnects, registers, service	GC 34090; Sec. of State Guidelines recommendation	Current + 2 years
Utility Services - Billing Records	Public Works	Customer name, service address, meter reading, usage, payments, applications/cancellations	GC 34090; Sec. of State Guidelines recommendation	Until audited + 2 years
Utility Services - Connection Records	Public Works	Maps, water line connections	GC 34090; Sec. of State Guidelines recommendation	Permanent

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Utility Services - Journals, Utility Billing	Public Works	Billing including monthly activity	GC 34090; Sec. of State Guidelines recommendation	Current + 2 years
Utility Services - Meter Reading; Reports	Public Works		GC 34090	Current + 2 years
Utility Services - Utility Rebates, Reports	Public Works		GC 34090	Current + 2 years
Vouchers - Payments	Finance	Account postings with supporting documents	GC 34090 CCP 337	Until audited + 4 years
Wage Garnishment	Finance	Wage or salary garnishment	CCP 337	Active until garnishment is satisfied; then retain until audited + 4 years
Warrant Register/Check Register	Finance	Record of checks issued; approved by legislative body (copy is normally retained as part of agenda packet information)	GC 34090	Until audited + 2 years

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RECORDS RETENTION SCHEDULE -

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Workers Compensation Files	Finance	Work-injury claims (including denied claims); claim files, reports, etc.	8 CCR 10102 8 CCR 15400.2	Until settled + 5 years

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