

Type of Record / File	Description or Example of Record / File	Retention Period	Legal Authority
ACCIDENTS/DAMAGE TO DISTRICT PROPERTY	Documentation regarding accident & damage	10 years	
BOARD RECORDS -- BOARD & COMMITTEE AGENDAS/NOTICES	Agendas & full packet Staff reports Meeting notices Legal postings (notices, publication of ordinances, etc.) Documents distributed at meetings Maddy List (list of appointees to committees)	2 years	
BOARD RECORDS – ECONOMIC INTEREST STATEMENTS (FORM 700)	Original statement forwarded to Fair Political Practices Commission (Board members and others)	7 years	Board members – can be destroyed after 4 years
BOARD RECORDS - ETHICS TRAINING RECORDS	Records showing officials satisfied the training requirement	5 years after receipt of training	
BOARD RECORDS -- MINUTES	Paper records	Permanent	
BOARD RECORDS – OATHS OF OFFICE	Elected and public officials	Current + 6 years	
BOARD RECORDS -- VIDEOTAPED/TAPED RECORDINGS	Board meetings Other meetings/events	90 days	Taped recordings of Board meetings need, by law, be kept only until minutes are approved
BONDS (NON-EMPLOYEE & NON-SURETY)	Authorization Public hearing records Prospectus/proposals/certificates/notices, etc.	Permanent	District has not issued bonds

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CONTRACTS/AGREEMENTS	Original contracts & agreements including back-up materials & records Leases Surety bonds (documentation created or received in connection with the performance of work/services for the District)	4 years after termination/completion	
CONTRACTS/AGREEMENTS - BIDS	Bids (notices, affidavits, plans, specifications) Unaccepted bid packages Requests for qualifications/proposals	4 years	By law, unaccepted bids must be retained for only 2 years
CORRESPONDENCE	Citizen correspondence including emails Complaints/requests (not related to lawsuits)	2 years	
DISTRICT FORMATION/ ORGANIZATION/ GOVERNING DOCUMENTS	Articles of Incorporation Annexations/Reorganizations (notices, resolutions, certificates of completion) Public works documents (planning, design, construction, modification of facilities, structures, underground utilities, systems) System improvements (supporting documents – bonds, taxes, construction) Resolutions Ordinances Property abandonment (buildings – condemnation, demolition)	Permanent	

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EMPLOYEE/PERSONNEL INFORMATION – APPLICANT DATA	Applicant data (race, sex, national origin of applicants) Recruiting information (testing materials, ethnicity disclosures, job bulletins, advertisements, etc.) Applications for employment	Current + 2 years	By law
EMPLOYEE/PERSONNEL INFORMATION – FILES & REPORTS	Identification data (name, address, date of birth, etc.) Performance reviews EAP and recognition programs Certifications/designations/ training materials Identification materials (evaluations, fingerprints, identification cards, oaths of office, etc.) I-9 Forms Expense reimbursement (mileage reimbursement rates, etc.) DMV driver information reports Reports (employee statistics, benefit activity, wage rates, etc.) Deferred compensation reports, including pension reports Personnel fidelity bonds Benefits Employee tax records – see above	Current + 3 years	By law, most documents should be retained for 2 years
EMPLOYEE/PERSONNEL INFORMATION – REPORTS & SURVEYS	Salary surveys (other agencies) Other informational reports	2 years	

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ENVIRONMENTAL QUALITY – ANALYSIS	Correspondence, analysis, recommendations	Completion + 2 years	
ENVIRONMENTAL QUALITY (CEQA), SOIL REPORTS	Final soil reports Environmental Impact Reports Mitigation monitoring Negative Declarations	Permanent	
FINANCIAL RECORDS – COMPENSATION/PAYROLL/ TAX DOCUMENTS	Tax (W-2s, W-4s, Form 1099s, quarterly and year-end state and federal reports) Deductions/Authorizations Payroll registers Time sheets/cards Wage rates/job classifications Expense reimbursement Compensation to independent contractors Employees/independent contractors providing personal or professional services	Current + 7 years (for terminated employees, 7 years from date of last entry)	By law
FINANCIAL RECORDS – BILLING INFORMATION	Utility bill stubs (submitted with payment) Billing documents Customer information (name, address, APN number, payments) Applications for service, disconnects, etc. Meter readings Meter operations (maintenance, tests, orders, etc.)	Audit report + 5 years	By law, these data must be kept for 2 years after the audit report

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FINANCIAL RECORDS – AUDIT REPORT	Financial statements Auditor’s opinion Management Discussion & Analysis Internal Control Memorandum Appropriations Limit Report to Management	Permanent	By law
FINANCIAL RECORDS - GENERAL	Accounts payable (journals, statements, asset inventories, postings with supporting documents, vouchers, invoices, reports, purchase orders, canceled and voided checks, stop payments) Accounts receivable (checks received, receipt books) General ledger Requisitions Purchase orders Bank account reconciliations (bank statements, receipts, cds, etc.) Receipts for deposited checks, coins, currency Returned checks Fixed asset list (purchase date, cost, account number, etc.) Check registers Fund transfers Surplus property (disposal, listing of property, sealed bid sales, etc.) Annual budget Completion of gift/bequest (receipts, etc.)	Audit report + 5 years	By law, most records must be saved for 4 years after publication of the external auditor’s report. The Secretary of State recommends that records be maintained for 5 years after audit report production.

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FINANCIAL RECORDS – OUTSTANDING DEBT	Documents related to debt/loan/bond	Until debt repaid + 5 years	By law, until debt repaid but to satisfy retention cycle for all financial records, keep for 5 years after repayment
GENERAL INFORMATIONAL DOCUMENTS	Brochures/publications/promotional material Press releases Newsletters	2 years	May want to keep these longer for historical reasons
GRANTS	Grant documents & all supporting documents (applications, reports, contracts, project files, etc.)	Until completed + 4 years	
HAZARDOUS MATERIALS	Employee exposure records Underground storage tanks (documents showing compliance including storage, location, installation, removal, remediation, maintenance & repair) Permits re storage, handling & disposal Documents re handling & disposal of specific instances	Permanent	District does not store or handle hazardous materials
INFORMATION SYSTEMS	Hardware/software inventory Systems manuals Configuration maps and plans Program files & directories	Current + 2 years	

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INSURANCE – WORKERS COMPENSATION	Work injury claims (including denied claims) Claim files, reports, etc.	Until settled + 5 years	
INSURANCE RECORDS	Unemployment insurance Insurance certificates (performance bonds, employee bonds) Joint Powers Agreements (accreditation, MOU, agreements & agendas) Liability, property insurance	Current + 2 years	
INSURANCE RECORDS -- EMPLOYEE	Unemployment insurance records	4 years	
LEGAL CLAIMS	Claims paid or denied Pending claims/litigation Case files of litigation	Until settled/adjudicated + 3 years	
MAINTENANCE RECORDS	Backflow test reports Maintenance/repair records	3 years	
OSHA RECORDS	Personnel logs OSHA Log 20 Supplementary Record Annual Summary (Federal & State)	5 years	
POLICIES AND PROCEDURES	Procedure manuals Employee handbook Board policies Other personnel rules & regulations Maintenance manuals Policies & supporting documentation re information services/web usage	Current + 2 years	

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PROPOSITION 218 DOCUMENTS	Property related fees (Assessment Ballot proceeding)	Permanent	
PUBLIC RECORDS REQUESTS/PETITIONS	Petitions to Board Requests from public to inspect or copy public records	2 years after request granted or denied	
REAL PROPERTY – NON-RECORDED DOCUMENTS	Appraisals Documents regarding sale, purchase, exchange, lease or rental of property	10 years	Appraisals -- only need be kept for 2 years but would be helpful for future investigations
REAL PROPERTY – RECORDED DOCUMENTS	Deeds Easements	Permanent	By law