

Policy Area: **Administrative Services Department**
Policy Title: **Records Retention**

Proposed Policy

All records and documents shall be stored in easily accessible locations, or with a professional document storage and retrieval service, for the following minimum retention periods. At the end of each minimum retention period, documents shall be reviewed for additional or permanent retention. No records shall be destroyed prior to such review and approval by the Director of Administrative Services.

1. General ledger records shall be maintained for a minimum of ten (10) complete fiscal years. These records include, but are not limited to, the following:

- Ledgers and journals
- Journal entries
- Trial balance

2. Accounts payable records shall be maintained for a minimum of seven (7) complete fiscal years except as otherwise noted. These records include, but are not limited to, the following:

- Invoices
- Cash disbursements
- Cost accounting records
- Credit card statements
- Debit advices
- Expense reports/travel reports and related documents
- Check request forms
- Petty cash records
- Purchase requisitions/purchase orders
- Tax returns (motor fuel, use tax, etc.)
- Monthly aging reports

3. Accounts receivable records shall be maintained for a minimum of seven (7) complete fiscal years except as otherwise noted. These records include, but are not limited to, the following:

- Payment receipts and collective records
- Invoices and statements
- Credit advices
- Sales records (i.e., septage logs, recycled water signs)
- Recycled water meter data (10 years)
- Deposit records
- Monthly aging reports

4. Capital property records shall be maintained for a minimum of seven (7) complete fiscal years except as otherwise noted. These records include, but are not limited to, the following:

- Capital asset and depreciation schedules
- Inventory control sheets
- Disposition records
- Real property records (for the duration of property interest plus five complete years after sale or other disposition)

5. Cash records shall be maintained for a minimum of seven (7) complete fiscal years. These records include, but are not limited to, the following:

- Bank deposits (all methods of payment)
- Check/claims registers
- Permit payment registers
- Fund transfers

6. Payroll records shall be maintained for a minimum of seven (7) complete fiscal years. These records include, but are not limited to, the following:

- Payroll registers
- Payroll check copies
- Timecards
- FSA/HRA registers and reports

7. Stores inventory records shall be maintained for a minimum of seven (7) complete fiscal years. These records include, but are not limited to, the following:

- Annual physical inventory county sheets
- Annual physical inventory detailed listings

8. Sewer service charge records shall be maintained for a minimum of ten (10) complete fiscal years except as otherwise noted. These records include, but are not limited to, the following:

- Water consumption registers (5 years)
- Annual detailed assessment listings
- Parcel record cards
- Direct billing calculations and correspondence
- Maximum annual increase calculations (25% limitation)
- Commercial accounts calculations

9. Rate setting records (sewer service, capacity charges, recycled water, etc.) shall be maintained for a minimum of ten (10) years, except as otherwise noted. These records include, but are not limited to, the following:

- Consultant reports
- Rate notices
- Proof of postage (2 years)
- Notices returned as undeliverable (2 years)
- Rate protests received from ratepayers (2 years)

10. Finance records shall be maintained for a minimum of ten (10) complete fiscal years except as otherwise noted. These records include, but are not limited to, the following:

- Audited Financial Statements (permanent retention)
- Certified Financial Statements (permanent retention)
- Independent Auditor's reports (permanent retention)
- Adopted Budgets and Financial Forecasts (permanent retention)
- Adopted Capital Improvement Plans (20 years)
- Quarterly Reports
- Performance Measurement Reports
- Capacity Charge Reports

11. Insurance records shall be maintained for a minimum of ten (10) complete fiscal years. These records include, but are not limited to, the following:

- Insurance policies
- Claims records
- Damage and accident reports

12. General and/or administrative records shall be maintained for a minimum of ten (10) complete fiscal years except as otherwise noted. These records include, but are not limited to, the following:

- Policy and procedure statements/manuals
- Contracts (10 years after termination or expiration)
- DIR PWC-100 reports
- Emails and general correspondence (2 years)

13. Grant-related documents, including accounts payable, accounts receivable, payroll, capital acquisition and disposal, project reports and contracts shall be maintained for a minimum of twenty (20) years after the last grant payment has been received.

14. Debt issuance documents shall be maintained for a minimum of five (5) years after the date of the last debt payment for that issuance. These records include, but are not limited to, the following:

- Preliminary and official offering statements
 - Bond issuance agreements (i.e., installment purchase agreements)
 - Issuance instructions
 - Trust agreements
 - Continuing disclosure agreements
 - Tax certificates
 - Legal opinions
 - All other related documents
15. Safety training documents shall be maintained for a minimum of eight (8) years following completion, except as otherwise noted. These records include, but are not limited to, the following:
- Employee safety training sign-in sheets and related documents
 - On-line safety training completion
 - General correspondence related to safety
 - Safety Committee agenda and minutes (4 years)
 - Cal/OSHA Logs and Inspections
 - Safety Data Sheets (as long as chemical is used + 30 years)
 - Laboratory Chemical Inventory (as long as chemical is used + 30 years)
 - Confined Space Entry documents and related (4 years)
 - Accident and Incident Reports
 - Driver's Vehicle Inspection Sheets (3 months)
16. Human Resources Records shall be maintained for a minimum of three (3) years except as otherwise noted. These records include:
- Pre-Employment Records (job applications, resumes and job opening announcements
 - I-9 Employment Eligibility Form and Verification (duration of employment plus four (4) years)
 - Employee Personnel Files (duration of employment plus five (5) years)
 - Drug and Alcohol Test Results (duration of employment plus five (5) years)
 - Employee Medical Records (duration of employment plus thirty (30) years)
 - Oaths of Office (duration of employment plus six (6) years)
 - Union and Employee Contracts (permanent retention)
 - Job Descriptions (5 years)
 - Wage rate tables (5 years)
 - Wage garnishments (7 years)
 - Unlawful Employment Practices, Claims, Investigations and Legal Proceedings (until disposition of case and all appeal periods have expired)
 - Employee Benefits Data (Cobra Notices, Election of Benefits, Beneficiary Designations, Summary Plan Descriptions) (6 years)
 - PERS, Social Security, SSI – Permanent retention
 - Medical leave – thirty (30) years after completion
 - Workers Compensation – Permanent retention

17. Board Meeting Agendas, Minutes, Resolutions and Ordinances – Permanent retention. (For Meeting Agendas that are retained permanently electronically, retention of paper copies shall be for four (4) years.)
18. Public Records Requests shall be retained for two (2) years after completion of the request.
19. Any other Administrative Services Department records not specifically named in the above categories will not be disposed of without review and clearance from the Director of Administrative Services.