

Exhibit "C"

Program: Clerk of the Board												REV. 2026	
Department	Division	Description	Explanation	Document Code	Security	Status	Records Retention Class	Legal Requirement	On Site	Records Center	Method of Disposition	Total	Remarks
<p>* For Litigation Hold records, suspend normal retention periods (retention begins after final action-settlement).</p> <p>* Destruction of duplicate copies is authorized pursuant to Government Code Section 26201.</p> <p>* Departments may keep records onsite longer in order to fill up the box before sending to the Records Center.</p> <p>* Records Retention Class: AU=audit plus (x) years, B=2 years, CL=closed plus (x) years, CU=current year plus (x) years, P=permanent</p> <p>* Any reference to retention periods for copies in the remarks sections are not legally binding retention periods, but internal timelines and practices to ensure efficiency in County operations.</p>													
		ABATEMENT OF PENALTIES	Appeals for abatement of tax penalties. May include claims for cancellation and refund of delinquent penalty applications, correspondence, notice statement list of entities for the State Board of Equalization (BOE).	COB-1	OV	CC	CU	CU+7YRS	3 YRS	4 YRS		CU+7YRS	R & T 483 allows for appeals to be filed with the Board of Supervisors (7) years retention recommended due to possible federal requirements. 2 years required - GC 26202 et seq..
		AGREEMENTS, CONTRACTS, LEASES (EXCL. CAPITAL IMPROVEMENT)	Original contracts and agreements approved by the BOS for the conduct of County business. Can include franchises, bonds, plans and specifications, accepted bids, reports and studies, correspondence, maps, memorandums, and printed materials. Basic contract or agreement contains name of contractor, contract number, date filed, description of work or service to be provided and signature of Chair of the BOS, Clerk and contractor. Approved to Form County.	COB-5	ALL	CC	CL	CL+10YRS	CL+3YRS	8 YRS	M	CL+10YRS	Includes leases, equipment, service or supplied. N10PU7685; 48 CFR.2; GC 53066; CCP 337.2, 334; B&P 7042.5, 2 years required - GC 26202 et seq..
		AGREEMENTS, CAPITAL IMPROVEMENT	Construction	COB-6	ALL	CC	I	I	3 YRS	I	M	I	Construction *GC37090; 4004;H&S 19850; Source for study of Public Works and construction projects. May provide visual evidence or architectural designs and mechanical devices. 2 years required - GC 26202 et seq..
		ALLOWANCE BOOK (Registers of Claims, Claims allowed)	Records of allowances made by the BOS for claims against the county funds. May contain the claim number, dates received and filed, amounts allowed, name of fund, name of claimant, materials or service provided and fund totals. See claims.	COB-7	OV	CC	I	I	3 YRS	I	M	I	Books from the 1880's may be a source for information on early Government needs and planning, on wages and prices for goods and services and on local businesses 2 years required - GC 26202 et seq..
		APPEALS (ZONING USE PERMITS VARIANCE) CIVIL	Records of appeals made to the BOS. May include correspondence, reports, notices, exhibits, protests of decisions, petitions, appraisals, forms, transcripts, grievances, applications, and variances.	COB-8	ALL	CC	I	I	3 YRS	I	M	I	Becomes part of the agenda packet; CCP 583.320(a)(3); 2 years required - GC 26202 et seq..

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		APPLICATION FOR RELIEF	Applications for adult and orphan aid. May contain name of applicant, age, residence, marital status, number, names and dates of birth of children, names, address, and relationship of person with whom children reside, reason for request, amount and description of property, habits of sobriety, and date filed. (Records may no longer be created)	COB-9	OV	CC	I	I	3 YRS	I	M	I	Useful for an understanding of early systems of social services and source for study of welfare patters, aid amounts and reasons for relief requests. 2 years required - GC 26202 et seq..
		APPLICATIONS FOR BOARDS, COMMITTEES AND COMMISSIONS-NOT SELECTED	NOT SELECTED	COB-10	OV	CC	CU	CU+2YRS	CU+2YRS	none		CU+2YRS	2 years required - GC 26202 et seq..
		APPLICATIONS FOR BOARDS, COMMITTEES AND COMMISSIONS-SELECTED	SELECTED	COB-11	OV	CC	CU	CU+5YRS	CU+5YRS	none		CU+5YRS	2 years required - GC 26202 et seq..
		ASSESSMENT APPEALS-FILES	BOS sitting as the Board of Equalization (BOE) hears appeals on property tax assessments. Files may include: application for change in property assessments, statements, arguments, memos, correspondence, notes, stipulations, maps, appraisals and Findings of Fact. Waivers (2-year time limit)	COB-13	OV	CC	CL	CL+5YRS	CL+5YRS	none	M	CL+5YRS	GC 25105.5 authorizes destruction of assessment appeals apps. Five years after final action; 2 years required - GC 26202 et seq. Files to be held off-site once inactive.
		AUDIO TAPE RECORDINGS	Audio tape recordings of meetings and hearings of the BOS and all boards, commissions and special districts where the BOS sites as the governing body.	COB-14	OV	CC	CU	CU+2YRS	30 DAYS	none	S	CU+2YRS	Audio Tapes are saved until after the minutes are approved GC §54953.5(b)
		AUDIT REPORTS	Audits of county departments filed with the BOS.	COB-15	ALL	CC	I	I	3 YRS	I	M	I	Becomes part of the Agenda Packet; 2 years required - GC 26202 et seq.
		BOARD OF EQUALIZATION MINUTES	Minutes of the Board of Supervisors acting ex-office as the Board of Equalization (BOE). The sole function of the BOE was to decide on matters of property assessments. Contains date and place of meeting, names of property, nature of changes and corrections in assessment and names of members present. May include applications for reduction in tax assessments.	COB-17	ALL	CC	I	I	3 YRS	I	M	I	R & T Section 1611 requires County BOE to keep a record of its proceedings. 2 years required - GC 26202 et seq.
		BONDS AND TAX ANTICIPATION NOTES	Records pertaining to bonds, apportionments and tax anticipation notes. May include receipt for bonds, evidence of payment, prospectuses, orders to sell bonds, correspondence, reports, schedules, notices fillings.	COB-19	ALL	CC	CL	CL+10YRS	0	CL+10YRS	M	CL+10YRS	Statute of Limitations for municipal bonds are maturity, cancellation, or redemption + 10 years; Records destroyed 5 years after cancellation of bond GC 29940 - GC29942 permits BOS to destroy unused bonds 2 years after election authorizing their issuance. 2 years required - GC 26202 et seq., CCP 336(a), 337.5(2)

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		BUDGETS, FINAL	Annual County budgets are prepared by the auditor and county administrator and presented to the BOS for review and approval. Should contain budget totals for each county office and agency, amount of funds requested and proposed, budget history information, salary ranges for county positions, and summaries of budget by fund, of estimated revenues, and of estimated fiscal requirements.	COB-20	ALL	CC	I	I	3 YRS	I	M	I	Part of the Agenda Packet; 2 years required - GC 26202 et seq.
		CITY SELECTION COMMITTEE, MEETINGS AND MINUTES	Minutes of regular meetings of the City Selection Committee. Committee is composed of representatives from local cities whose function is to select appointees to several county commissions. May include date and time of meetings, members attending, internal organizational matters, etc.	COB-22	ALL	CC	I	I	3 YRS	I	M	I	2 years required - GC 26202 et seq.
		CONFLICT OF INTEREST CODES	Conflict of Interest Codes adopted for special districts, Grand Jury, boards and commissions, school districts and new County departments. May include resolution, Conflict of Interest Code and miscellaneous addenda.	COB-26	ALL	CC	I	I	3 YRS	I	M	I	Adopted by Resolution; 2 years required - M292 years required - GC 26202 et seq.
		GENERAL CORRESPONDENCE not related to agenda items	Communications to and from the BOS on a wide range of subjects relating to county affairs.	COB-29	OV	CC	CU	CU+2YRS	CU+2YRS	none	S	CU+2YRS	2 years required - GC 26202 et seq.
		EASEMENTS / DEEDS	Any original recorded document returned to the COTB; deed (property title) easement (access/use of property)	COB-30	ALL	CC	I	I	1 YR	I	M	I	Certified copies are on file with the County Recorder. Originals are on file with the Clerk of the Board. 2 years required - GC 26202 et seq.
		ELECTIONS - HISTORICAL	Election records filed with the BOS. Generally includes statement of votes and election certifications.	COB-31	ALL	CC	I	I	3 YRS	I	M	I	Becomes part of the Agenda Packet; 2 years required - GC 26202 et seq.
		ORDINANCES	Original ordinances of the County adopted by the BOS and governing body for special districts. May include date adopted, title, text ordinance number, zoning maps and the vote of the BOS.	COB-46	ALL	CC	I	I	3 YRS	I	M	I	GC 25102; 2 years required - GC 26202 et seq..
		SUMMONS or SUBPOENAS		COB-48	ALL	CC	CU	CU+2YRS	CU+2YRS	none		CU+2YRS	Only for those directed to the Clerk of the Board; 2 years required - GC 26202 et seq..
		PERMITS AND LICENSES	Records pertaining to the permits, licenses and waivers approved by the BOS. Includes Taxi Permits and Card Room Permits, applications.	COB-49	ALL	CC	CL	CL + 5 YRS	CL + 3 YRS	2 YRS		CL+5YRS	2 years required - GC 26202 et seq..

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		POLICIES AND PROCEDURES	Policies, rulings and bylaws established or approved by the BOS. May include bylaws, statements, clippings, correspondence, reports guidelines, rules and regulations, standards, or orders amending policies.	COB-51	ALL	CC	KC	CU+2YRS	CU+2YRS	none	M	CU+2YRS	2 years required - GC 26202 et seq. Until superseded.
		RECORDS OF BURIAL OF EX-UNION SOLDIERS	Records of burial of Union Civil War veterans made at county expense. Contain name, rank, company, civil occupation, and nativity of soldier, date of entry into service, date of discharge, dates and places of death and burial affiliations of Grand Army of the Republic, and amount of burial expenses. (Late 19th and early 20th century record now obsolete.)	COB-53	ALL	CC	I	I	3 YRS	I	M	I	Source of Genealogical Information; 2 years required - GC 26202 et seq.. M & V 948
		REGISTERS (RECORDS) OF ORPHANS AND HALF-ORPHANS	A record of applications for county aid for needy children. Contains date and number of application, name, sex, and age of child, name address, birthplace, and relationship of person caring for child, reason for request, and amount of property owned. (Early 20th century record now obsolete.)	COB-54	C	CC	I	I	3 YRS	I	M	I	*** Useful for treatment of need children in the 20th Century, for study of welfare system and reasons for applications. 2 years required - GC 26202 et seq..
		ROAD BOOKS (ROAD RECORDS, ROAD ACCOUNTY ROAD PROCEEDINGS, ROAD REGISTERS)	Records of the BOS actions and deliberations on the planning, construction, and maintenance of County roads and related public works. Contains date of meeting, orders and resolutions presented and approved names of supervisors present, and actions taken. May include original maps and surveys, field notes, and other topographical documents. Road books are generally a 19th Century record now obsolete. Road books were maintained separately from minute books. Early volumes may have a separate index; later volumes are usually indexed to the minutes of the BOS.	COB-58	ALL	CC	I	I	3 YRS	I	M	I	Source for study of the development of County Transportation System. 2 years required - GC 26202 et seq..
		SCHOOL DISTRICT FILES - HISTORICAL	BOS records pertaining to county school district. May include notices, requests, correspondence, budgets, appointment information, mitigation reports, waivers, reports of the superintendent, statements, etc.	COB-59	ALL	CC	I	I	3 YRS	I	M	I	2 years required - GC 26202 et seq..

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		SUBDIVISION FILES	Records related to the creation of new subdivisions within the County. May include planning department reports, maps, notice of public hearings and related backup.	COB-62	ALL	CC	I	I	3 YRS	I	M	I	2 years required - GC 26202 et seq..
		VIDEO TAPES / VIDEO RECORDINGS	Video tape recordings made during meetings and hearing of the BOS and other boards, commissions and special districts where the Board sits as the governing body.	COB-63	ALL	CC	CU	CU+2YRS	CU+2YRS	none		CU+2YRS	GC §26202.3, 34090.6