

NONINSTRUCTIONAL OPERATIONS AND BUSINESS SERVICES

Series 700

POLICY TITLE SCHOOL DISTRICT RECORDS

No. 708

School district records are housed at the District Office. It is the responsibility of the superintendent and board secretary as custodian of district records, or their designee, to oversee the maintenance and accuracy of the records. The following records are kept and preserved according to the schedule below:

Record

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| 1. Official minutes of the school board, including resolutions | Permanently |
| 2. Board meeting agendas | 2 years |
| 3. Detailed minutes and audio tapes of closed sessions | 1 year beyond the date of the meeting |
| 4. A copy of board policies | Until superseded |
| 5. Oaths of Office | Permanently with the minutes |
| 6. Fidelity Bonds of Officials | 5 years after expiration |
| 7. Bids accepted | 5 years |
| 8. Bids rejected | 1 year beyond audit |
| 9. Citizen petitions | 3 years after close of issue |
| 10. Ballots | 6 months after the election if not contested |
| 11. Articles of incorporation | Permanently |
| 12. Records of patents, copyrights, trademarks, etc. | Permanently |

Correspondence

- | | |
|---|---------------------------|
| 1. Financial correspondence | 5 years |
| 2. Personnel correspondence | 7 years after termination |
| 3. Credit and collection correspondence | 7 years |

Correspondence

- | | |
|---------------------------|-----------------------|
| 1. General correspondence | 3 years or as long as |
|---------------------------|-----------------------|

Retention

Retention

administratively useful or of historical value

Financial Reports and Records

1. Secretary's and Treasurer's financial accounting records
2. Disbursement journals/register, receipt journals/register, check register, general journals and bank statements
3. Canceled warrants, check stubs, bills, invoices, receipts, purchase orders, requisitions, petty cash vouchers, cost accounting commutations, investment records, and bank reconciliations
4. Records and reports regarding uncollectible accounts
5. Interim financial reports
6. Claims for sales tax or fuel tax refunds

Retention

Permanently (general ledger, annual financial report, CAR)

10 years

5 years

10 years

5 years

5 years

Also licensed distributors, dealers and users must retain for 3 years copies of bills of lading or manifests, purchase invoices, copies of sales invoices, exemption certificates, purchase records, sales records, copies of reports filed with the Department of Revenue, Iowa export schedules, copies of credit memos, and cancelled checks and cash register

7. Audits

Permanently

Budget

1. Budget estimate worksheets
2. Final budget and certification summary
3. Budget amendments
4. Certified enrollment official summaries

Retention

5 years

Permanently

Permanently

Permanently

Fixed Asset Records

1. Documents relating to fixed asset
2. Fixed asset repair records
3. Inventories
4. Documents relating to real property transactions (Includes such things as deeds, title opinions, abstracts,

Retention

5 years beyond disposal of fixed asset

3 years

5 years

Permanently

appraisals, certificate of title, title insurance, condemnation proceedings, easement and right of way agreements, plats and alterations of plats, blueprints and other structural plans or specifications and annexation files.)

Legal Documents

1. Written contracts
2. Purchase or service agreements for equipment or supplies
3. Record of payment of judgements against the district
4. Accidents on school property, settled out of court
5. Accidents on school property, court decisions
6. Fire damage reports
7. Insurance policies
8. Special events permits and licenses

Retention

- 10 years beyond the end of the contracts
- 5 years after expiration
- 20 years
- 10 years after settlement
- Permanently
- 5 years
- 3 years after expiration
- 3 years

Bond Issues

1. Bond certificates
2. Redeemed coupons should be stamped "Paid"
3. Bond register
4. Records and documents pertaining to cancellation, transfer, redemption or replacement of public bonds or obligations
5. Other records related to bonds

Retention

- 11 years after final recall (or possibly permanently)
- 11 years
- Permanently
- Preserved by the issuer or its agent for a period of not less than 11 years
- During the outstanding period of the bonds, plus any refunding bonds, plus 3 years

Student Records

1. The individual permanent record of each pupil
2. 34 CFR 300.573 requires that a school inform parents when personally identifiable information collected, maintained, or used for special education purposes is no longer needed to provide educational services to the child. At the request of the parents, that information must be destroyed. This does

Retention

- Permanently, either in its original form or electronic media except as listed next

not include the permanent record information of name, address, grades, attendance record, etc. which still may be maintained without time limit. The district may want to caution parents that there are many good reasons why they might not want their child's special education record destroyed such as the potential future need to prove disability for SSI or SS-disability purposes.

Federal Programs

1. Child nutrition records pertaining to participation, financial information, and free and reduced price meal applications
2. JTPA contracts and claims
3. Asbestos medical records or records of licensure
4. General records related to federal aid

Retention

3 years in addition to the current fiscal year. This is the federal fiscal year, so it really is 4 years. Records of an unresolved audit must be retained until that audit is resolved.

5 years

Minimum of 30 years

5 years if audited. If there is a non-compliance problem/questioned cost, the records should be retained for 3 years after settlement.

Affidavits of Publication

1. Regarding budget
2. Regarding bond issues
3. Regarding other issues

Retention

Until audited or 5 years

5 years after final recall

5 years, except real estate which should be kept permanently if proof not filed with deed

Union/Association Records

1. Negotiation Records
2. Master contracts
3. Case files

Retention

As long as administratively useful

Permanently

10 years

Employee Accidents

1. Employer reports
2. OSHA reports

Retention

5 years

5 years

- | | | |
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| 3. | Worker compensation reports | 5 years after final payment, however, if the case may result in future claims, the reports should be retained for 60 years |
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Payroll

- | | | |
|----|--|-------------------------------------|
| 1. | Payroll Journals | <u>Retention</u>
60 years |
| 2. | Supporting payroll documentation | 5 years |
| 3. | W-2s, W-3s, W-4s, 941s, deposits, 1099s, 1096s | 5 years |
| 4. | Iowa withholding reports, job service reports | 5 years |

Personnel Records

- | | | |
|-----|---|--|
| 1. | Job descriptions | <u>Retention</u>
Permanently |
| 2. | Applications and resumes of those hired | 60 years |
| 3. | Applications and resumes of those not hired | 3 years |
| 4. | Results of tests/placements of those hired | 60 years |
| 5. | Employment contracts | 10 years after termination |
| 6. | Evaluations, continuing education records, employee medical exams | 60 years |
| 7. | Resignations and reasons for termination | 60 years |
| 8. | IPERS claims | 60 years |
| 9. | Unemployment claims | 5 years |
| 10. | Garnishment records | 3 years beyond closure |
| 11. | Enrollments for direct deposit, insurance, etc. | As long as current |
| 12. | Health insurance payments and claims | 5 years |
| 13. | EEO-4 reports | 5 years |
| 14. | EEO plans | As long as current |

In the event that any federal or state agency requires a record be retained for a period of time longer than that listed above for audit purposes or otherwise, the record shall be retained beyond the listed period as long as is required for the resolution of the issue by the federal or state agency.

The administration is authorized to establish a more detailed record retention schedule, not inconsistent with this policy, for specific records not otherwise listed herein.

All personnel records except non-contract Community Education records shall be kept and preserved by the Human Resources Department and shall be housed in the District Office of the School District.

All non-contract (part-time/seasonal) Community Education program staff records shall be kept and preserved by the Community Education Department and shall be housed in the Community Education Office of the School District.

Employees' records are maintained by the superintendent, the building administrator, the employee's immediate supervisor, and the custodian of district records.

The permanent and cumulative records of students currently enrolled in the school district are housed in the central administration office of the attendance center where the student attends. Permanent records shall be housed in a fire resistant safe or vault or electronically with a secured backup file. The building administrator is responsible for keeping these records current. Permanent records of students who have graduated or are no longer enrolled in the school district are housed in the student electronic database and will be retained permanently. These records will be maintained by the custodian of district records. Special education records shall be maintained in accordance with law.

The custodian of district records or their designee may digitize or otherwise electronically retain school district records and may destroy paper copies of the records. An electronic record, which accurately reflects the information, set forth in the paper record after it was first generated in its final form as an electronic record, and which remains accessible for later reference meets the same legal requirements for retention as the original paper record.

Appropriate District officials, as determined by the Superintendent/designee, are authorized to destroy records when District records have been preserved in accordance with the above schedule. Paper records containing protected information will be shredded and electronic records will be electronically erased.

Legal Reference: 7 C.F.R. § 210.23(c).
Iowa Code §§ 22.3; 22.7; 91A.6; 279.8; 291.6; 554D.114; 554D.119; 614.1(13).
281 I.A.C. 12.3(4); 41.624.
City of Sioux City v. Greater Sioux City Press Club, 421 N.W.2d 895 (Iowa 1988).

Cross Reference: 206.3 Secretary [*or Secretary/Treasurer*]
215 Board of Directors' Records
401.5 Employee Records
506 Student Records
901 Public Examination of School District Records

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