

Subject: Document Retention and Destruction
Effective Date: March 13, 2014
Approved By: Board of Directors
Policy: 5014.1

This policy specifies how important documents (hard copy, online, or other media) should be retained, protected, and eligible for destruction. The policy also ensures that documents are promptly provided to authorities in the course of legal investigations or lawsuits.

Document Retention Schedule

The following types of documents will be retained for the following periods of time. At least one copy of each document will be retained according to the following schedule.

Corporate Records

Articles of Incorporation	Permanent
Corporate Bylaws	Permanent
IRS Form 1023 to file for tax-exempt and/or charitable status	Permanent
IRS Letter of Determination granting tax exempt status	Permanent
State Application for Tax Exempt Status (Form 3500)	Permanent
State Determination Letter granting tax exempt status	Permanent
Board Policies/Resolutions	Permanent
Board and Committee Meeting Minutes	Permanent
Sales Tax Exemption Documents	Permanent
Tax ID Number Designations	Permanent
Annual Corporate Filings	Permanent

Financial Records

Chart of Accounts	Permanent
Fiscal Policies and Procedures	Permanent
Audits	Permanent
Financial Statements	Permanent

General Ledger	Permanent
Check Registers/Books	7 years
Business Expenses Documents	7 years
Bank Deposit Slips	7 years
Cancelled Checks	7 years
Invoices	7 years
Investment Records (deposit, earning, withdrawals)	7 years
Property and Asset inventories	7 years
Petty cash receipts /documents	3 years
Credit card receipts	3 years

Tax Records

IRS Annual Tax Filing Form 990	Permanent
FTB Annual Form 199	Permanent
Payroll Registers	Permanent
IRS Form 1099 Filings	7 years
Payroll tax returns and withholding returns	7 years
Earnings records	7 years
W-2 statements	7 years

Personnel Records

Employee Offer Letters	Permanent
Employment Contracts	7 years after termination
Confirmation of Employment Letters	Permanent
Benefits Descriptions Per Employee	Permanent
Pension Records	Permanent
Employee Application and Resumes	7 years after termination
Promotions, demotions, letter of reprimand, letter of termination	7 years after termination
Job Descriptions, performance goals	7 years after termination
Workers' Compensation Records	5 years after date of injury and 2 years after claim has been closed
I-9 Forms	5 years after termination
Time Reports	3 years after termination

Insurance Records

Property Insurance Policy	Permanent
Directors and Officers Insurance Policy	Permanent
Workers' Compensation Insurance Policy	Permanent
General Liability Insurance Policy	Permanent
Insurance Claims Applications	Permanent
Insurance Disbursements/ Denials	Permanent

Contracts

All insurance Contracts	Permanent
Employee Contracts	Permanent
Construction Contracts	Permanent
Legal Correspondence	Permanent
Loan/mortgage and Real Estate Documents	Permanent
Leases/Deeds	Permanent
Vendor Contracts	7 years
Warranties	7 years

Donations / Fundraising Records

Grant Dispersal Contract	Permanent
Donor Lists	7 years
Grant Applications	7 years
Donor Acknowledgments	7 years

Management Plans and Procedures

Strategic Plan	7 years
Staffing, programs, marketing, finance, fundraising and evaluation plans	7 years
Vendor Contracts	7 years
Disaster Recovery Plan	7 years

Pupil Records

Mandatory Permanent Student Record (original or copy) which shall consist of the following:	Permanent*
(A) Legal name of pupil (B) Date of birth (C) Method of verification of birth (D) Sex of pupil (E) Place of birth (F) Name and address of parent of minor pupil 1. Address of minor pupil if different than above. 2. An annual verification of the name and address of the parent and the residence of the pupil. 3. (G) Entering and leaving date of each school year and for any summer session or other extra session. (H) Subjects taken during the each year, half-year, summer session, or quarter. (I) If grades or credit are given, the grade or number of credits toward graduation allows for work taken. (J) Verification of or exemption from required immunizations. (K) Date of high school graduation or equivalent.	
Individual Student Injury Record for which a claim was filed.	1 year after the claim has been settled or after the statute of limitations has run.
Mandatory Interim Student Records which shall include the following:	3 years after usefulness ceases
(A) A log or record identifying those persons (except authorized school personnel) or organizations requesting or receiving information from the record. The log or record shall be accessible only to the legal parent or guardian or the eligible pupil, or a dependent adult pupil, or an adult pupil, or the custodian of records. (B) Health information, including Child Health Developmental Disabilities Prevention Program verification or waiver.	

(C) Participation in special education programs including required tests, case studies, authorizations, and actions necessary to establish eligibility for admission or discharge. (D) Language training records. (E) Progress slips and/or notices as required by Education Code Sections 49066 and 49067. (F) Parental restrictions regarding access to directory information or related stipulations. (G) Parent or adult pupil rejoinders to challenged records and to disciplinary action. (H) Parental authorizations or prohibitions of pupil participation in specific programs. (I) Results of standardized tests administered within the preceding three years.	
Permitted Student Records which shall include the following:	6 months after usefulness ceases.
(A) Objective counselor and/or teacher ratings. (B) Standardized test results older than three years. (C) Routine discipline data. (D) Verified reports of relevant behavioral patterns. (E) All disciplinary notices. (F) Attendance records not covered in the Administrative Code Section 400.	
Independent Study Records	3 years after usefulness ceases
(A) Adopted Written Board Policies. (B) Master Agreement. (C) Daily Attendance Credit Register. (D) Work Assignments and Work Records.	

(E) Representative Student Work Products. (F) Teacher Records (apportionment and academic). (G) School Apportionment Records	

***Option to microfilm and destroy original.**

Document Protection

To ensure that documents (hardcopy, online or other media) are available when needed, documents will be stored primarily on site but if needed, off-site storage will be used.

Document Destruction

At the end of each school year, hardcopy documents that are eligible for destruction shall be removed from the current-year filing systems and boxed with their potential destruction date and type of records clearly marked on the outside of the storage box.

When the destruction date is reached, hardcopy of documents will be destroyed by shredding after they have been retained until the end of the Document Retention Schedule. Online copies will be destroyed by proven means to destroy such media after they have been retained until the end of the Document Retention Schedule.

Provision of Documentation for Investigations or Litigation

Documents requested and subpoenaed by legally authorized personnel will be provided within the time period legally provided, and in accordance with any applicable Charter School policies. The Board Chair and Superintendent shall authorize provision of these requested documents. No documents will be concealed, altered or destroyed with the intent to obstruct the investigation or litigation.