



Subject: Document Retention and Destruction

Effective Date: June 7, 2018

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

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| 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

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| 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

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| 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

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| 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

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| 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

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| 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

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

Management Plans and Procedures

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| 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

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| Mandatory Permanent Student Record (original or copy) which shall consist of the following: | Permanent* |
| <p>(A) Legal name of pupil</p> <p>(B) Date of birth</p> <p>(C) Method of verification of birth</p> <p>(D) Sex of pupil</p> <p>(E) Place of birth</p> <p>(F) Name and address of parent of minor pupil</p> <ol style="list-style-type: none"> 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. <p>(G) Entering and leaving date of each school year and for any summer session or other extra session.</p> <p>(H) Subjects taken during the each year, half-year, summer session, or quarter.</p> <p>(I) If grades or credit are given, the grade or number of credits toward graduation allows for work taken.</p> <p>(J) Verification of or exemption from required immunizations.</p> <p>(K) Date of high school graduation or equivalent.</p> | |
| 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 |

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

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| Independent Study Records¹ | 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/store electronically in cloud storage 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. The School may contract with vendors for cloud computing services, digital storage and educational software related to pupil records if they comply with the requirements of Education Code section 49073.1. With respect to document retention, the third-party contractor must certify that pupil records shall not be retained or available to the contractor upon completion of the contract. Failure to comply with the requirements in Education Code section 49073.1 may void the contract.

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 Executive Director shall authorize provision of these requested documents. No documents will be concealed, altered or destroyed with the intent to obstruct the investigation or litigation.

¹ These records are defined as Class 3 – Disposable Records as per Title 5, California Code of Regulations section 16025, and include detail records basic to audit for independent study purposes.