SERIES 800
BUSINESS PROCEDURES

#805.10 – Preservation of School District Records

School district records shall be kept and preserved according to the schedule below:

**Permanently**
- Annual Statistical Reports
- Applications of those hired
- Articles of Incorporation
- Attendance Records
- Audit Reports
- Board Minutes & Monthly Bills Lists
- Bond & Coupon Register Student
- Budgets (Certified)
- Certified enrollment
- Easements & Deeds
- Employee Record summary

- FICA & IPERS Reports
- Individual Payroll Records
- Legal Cases
- Local Education Agency – Certified Annual Report
- Oath of Office for Board Members
- Resignations & Reasons for Termination
- Accident Reports (Challenged in court)
- Student Records
- Transportation Reports
- Treasurer’s Annual Reports
- Union/Association Master Contracts

**Twenty Years**
- Payment of Judgments against School District
- Workers Compensation Injury Report
- Student Accident Reports

**Ten Years**
- Bonds and Coupons (Paid)
- Check Registers/Vendor Checks
- Employee Contracts

- Iowa Schools Cash Anticipation Program (ISCAP)
- Iowa School Joint Investment Trust (ISJIT)
- Construction Contracts & Files

**Five Years**
- Affidavits of Publication
- Bank Statements & Cancelled Checks
- Board Correspondence
- Budget Estimate Worksheets
- EEO-5 Reports
- Federal Program Files
- Financial Correspondence
- Flexible Spending Account Enroll. Forms
- Flexible Spending Account Payments
- Fixed Asset Addition & Deletion Cards
- Food Service Financial Reports
- Free and Reduced Lunch Applications
- Fuel Tax Refund Claims

- Invoices (Paid)
- Investment Records
- Iowa Workforce Reports
- Live data for Finance & Human Resources: GWAEA & SU
- Phase I, II, and III Reports
- Receipt Copies
- Sales Tax Refund Claims
- Secretary’s Monthly Financial Reports
- Tuition Applications
- Unemployment Claims
- Vandalism Reports
- Vehicle List Updates
- W-2, W-3, W-4, 941 and 1099 Forms

Insurance Policies including fidelity bonds of officials
Nursing Daily Log and Medication Administration Records
Three Years
Building Administrative Minutes Garnishment Records
Bid Files Iowa Child Labor Forms (Work Permits)
Cabinet Minutes Nomination Papers
Citizen Petitions Rental Contracts
Elementary Field Trip Permission Slips Signed by Parents

Two Years
Annual Requisitions Time Sheets
Annuity Company Monthly Invoices Field Trip Requests
Board Agenda Work Orders & Supply Requisitions
Payroll Authorizations (Input Sheets) Bus Pre-Trip Inspection Forms

One Year
Minutes & Audio Tapes of Closed Session Board Meetings
Payroll Job Stream Reports

Miscellaneous
Board policies - retained until superseded with new policy
Enrollment for insurance, direct deposit - as long as current
Job Applications - minimum one year
Maintenance & Warranty Agreements - life of agreement
Property Accounting Printouts - destroy when superseded by new one
Savings Bond Forms, Sick Leave Bank Forms, Union dues
Forms - destroy when superseded by new one
Underground Storage Tank Level Sensor Records - keep one year after life of tank
I-9 Minimum of three years or one year following termination of Employment

Appropriate school officials, as determined by the superintendent/designee, are authorized to destroy school records when school 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: City of Sioux City v. Greater Sioux City Press Club, 421 N.W. 2d 895 (Iowa 1988).
281 I.A.C. 12.3(6).

Cross Reference: Personnel Records Management-#805.21
Examination of School District Records-#1001.60
Permanent Records-#605.50

Approved: Reviewed: Revised:

Iowa City Community School District
CARE, MAINTENANCE AND DISPOSAL OF SCHOOL DISTRICT RECORDS

School district records are housed in the central administration office of the school district. It is the responsibility of the superintendent to oversee the maintenance and accuracy of the records. The following records are kept and preserved according to the schedule below, depending on whether the records are retained in either paper or electronic form:

<table>
<thead>
<tr>
<th>Record Description</th>
<th>Paper</th>
<th>Electronic</th>
</tr>
</thead>
<tbody>
<tr>
<td>Secretary's financial records</td>
<td>Permanently</td>
<td>Permanently</td>
</tr>
<tr>
<td>Treasurer's financial records</td>
<td>Permanently</td>
<td>Permanently</td>
</tr>
<tr>
<td>Minutes of open meetings of the Board of Directors</td>
<td>Permanently</td>
<td>Permanently</td>
</tr>
<tr>
<td>Annual audit reports and other annual reports required by law</td>
<td>Permanently</td>
<td>Permanently</td>
</tr>
<tr>
<td>Annual budget</td>
<td>Permanently</td>
<td>Permanently</td>
</tr>
<tr>
<td>Results of school elections</td>
<td>Permanently</td>
<td>Permanently</td>
</tr>
<tr>
<td>Permanent record of individual pupil</td>
<td>Permanently</td>
<td>Permanently</td>
</tr>
<tr>
<td>Records of payment of judgments against the school district</td>
<td>20 years</td>
<td>20 years - permanently</td>
</tr>
<tr>
<td>Bonds and bond coupons</td>
<td>11 years after maturity/ cancellation/ transfer/ redemption/ replacement</td>
<td>11 years after maturity/ cancellation/ transfer/ redemption/ replacement</td>
</tr>
<tr>
<td>Written contracts</td>
<td>10 years</td>
<td>10 years - permanently</td>
</tr>
<tr>
<td>Cancelled warrants, check stubs, bank statements, bills, invoices, and related records</td>
<td>5 years</td>
<td>5 years - permanently</td>
</tr>
<tr>
<td>Minutes and recordings of closed meetings of the Board of Directors</td>
<td>1 year</td>
<td>1 year</td>
</tr>
<tr>
<td>Program grants</td>
<td>As determined by the grant (or 5 years if not specified)</td>
<td>As determined by the grant (or 5 years if not specified) - permanently</td>
</tr>
<tr>
<td>Nonpayroll personnel records (current employees)</td>
<td>Permanently</td>
<td>Permanently</td>
</tr>
<tr>
<td>Nonpayroll personnel records (former employees)</td>
<td>10 years</td>
<td>10 years - permanently</td>
</tr>
<tr>
<td>Payroll records (including hours worked, wages earned, and deductions made)</td>
<td>3 years</td>
<td>3 years - permanently</td>
</tr>
<tr>
<td>Employment tax records</td>
<td>4 years</td>
<td>4 years - permanently</td>
</tr>
<tr>
<td>Employment applications</td>
<td>2 years</td>
<td>2 years - permanently</td>
</tr>
</tbody>
</table>
- Employee hazardous exposure/medical records ...............30 years after employment

- School meal programs accounts/records ..................3 years after submission of final claim for reimbursement for fiscal year
  (required to be maintained in original form or on microfilm)

- Real property records (including deeds and abstracts) .... Permanently

In the event that any federal or state agency requires that 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.

Employees' records are housed in the central administration office of the school district. The employees' records are maintained by the superintendent, the building administrator, the employee's immediate supervisor, and the board secretary.

An inventory of the furniture, equipment, and other nonconsumable items other than real property of the school district is updated annually under the supervision of the superintendent. This report is filed with the board secretary.

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. In accordance with the administrative rules of the Iowa Department of Education, permanent records must be housed in a fireproof safe or vault or maintained and stored electronically with a secure backup file. The building administrator is responsible for keeping these records current. Permanent and cumulative records of students who have graduated or are no longer enrolled in the school district are housed in the school building the student last attended. In accordance with the administrative rules of the Iowa Department of Education, permanent records must be housed in a fireproof safe or vault or maintained and stored electronically with a secure backup file. These records will be maintained by the building administrator. Cumulative records of students who have graduated or are no longer enrolled in the school district will be retained for at least five years.

School district policies and procedures regarding care, maintenance, and disposal of student records will be followed with respect to special education student records to the extent appropriate. For special education student records, proper notification will be given by the school district when personally identifiable student information is no longer needed to provide educational services to the student (i.e., a record is no longer relevant to the provision of instructional, support, or related services, and is no longer needed for accountability and audit purposes). The information shall be destroyed at the request of the parent or eligible student; however, a permanent record of the student's name, address, telephone number, grades, attendance record, classes attended, grade level completed, and year completed may be maintained without time limitation. This permanent record will also contain the information required for all permanent student records. At a minimum, a special education student record needed for accountability and audit purposes must be retained for five years after completion of the activity for which funds were used.

The superintendent may microfilm, microfiche, 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.
Legal Reference:

Iowa Code §§ 21.5; 91A.6; 279.8; 291.6; 554D.114; 554D.119;
614.1.
281 I.A.C. §§ 12.3(4); 12.4(11); 41.624.

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

Approved ________  Reviewed ________  Revised ________: