

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	FICA & IPERS Reports
Applications of those hired	Individual Payroll Records
Articles of Incorporation	Legal Cases
Attendance Records	Local Education Agency – Certified Annual Report
Audit Reports	Oath of Office for Board Members
Board Minutes & Monthly Bills Lists	Resignations & Reasons for Termination
Bond & Coupon Register Student	Accident Reports (Challenged in court)
Budgets (Certified)	Student Records
Certified enrollment	Transportation Reports
Easements & Deeds	Treasurer's Annual Reports
Employee Record summary	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)	Iowa Schools Cash Anticipation Program (ISCAP)
Check Registers/Vendor Checks	Iowa School Joint Investment Trust (ISJIT)
Employee Contracts	Construction Contracts & Files

Five Years

Affidavits of Publication	Invoices (Paid)
Bank Statements & Cancelled Checks	Investment Records
Board Correspondence	Iowa Workforce Reports
Budget Estimate Worksheets	Live data for Finance & Human Resources: GWAEA & SU
EEO-5 Reports	Phase I, II, and III Reports
Federal Program Files	Receipt Copies
Financial Correspondence	Sales Tax Refund Claims
Flexible Spending Account Enroll. Forms	Secretary's Monthly Financial Reports
Flexible Spending Account Payments	Tuition Applications
Fixed Asset Addition & Deletion Cards	Unemployment Claims
Food Service Financial Reports	Vandalism Reports
Free and Reduced Lunch Applications	Vehicle List Updates
Fuel Tax Refund Claims	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
Bid Files
Cabinet Minutes
Citizen Petitions
Elementary Field Trip Permission Slips Signed by Parents
Garnishment Records
Iowa Child Labor Forms (Work Permits)
Nomination Papers
Rental Contracts

Two Years

Annual Requisitions
Annuity Company Monthly Invoices
Board Agenda
Payroll Authorizations (Input Sheets)
Time Sheets
Field Trip Requests
Work Orders & Supply Requisitions
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).*
 City of Dubuque v. Telegraph Herald, Inc., 297 N.W.2d 253 (Iowa 1980).
 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:

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

- **Employee hazardous exposure/medical records.....30 years after employment 30 years after employment - permanently**
- **School meal programs accounts/records.....3 years after submission of final claim for reimbursement for fiscal year 3 years after submission of final claim for reimbursement for fiscal year - permanently (required to be maintained in original form or on microfilm)**
- **Real property records (including deeds and abstracts).....Permanently 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.
7 C.F.R. § 210.23; 29 C.F.R. § 1910.1020.

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 _____: