



iLEAD AGUA DULCE
RECORDS RETENTION AND DISPOSAL POLICY

Board Approved: December 7, 2021

I. Purpose

iLEAD Agua Dulce, a public charter school operated by a nonprofit corporation (collectively referred to as the “School”), maintains records both in electronic and paper form. The purpose of this Records Retention and Disposal Policy (“Policy”) is to ensure that necessary records of the School are maintained in accordance with applicable law, and to ensure that records no longer needed by the School or that are of no value are appropriately discarded at the proper time. This Policy should aid administrators, employees, volunteers, and board members (sometimes referred to herein as “you”) in understanding their obligations in maintaining and appropriately disposing the School’s records.

II. School Records

The School’s records include those produced by School’s administrators, employees, volunteers, and board members, both in electronic and paper form, when acting in the course and scope of their roles at the School. This Policy applies to all physical records generated in the course of the School’s operations, and also applies to electronic documents (including emails, text messages, instant messages) that are related to the School’s business. Electronically stored information is subject to the same retention schedule as paper documents. The retention period of electronically stored information depends on its content.

III. Record Retention

The School’s Records Retention Schedule (“RRS”), attached as **Appendix A**, lists numerous categories of records, with retention periods for each. Not all records need to be retained, and records should not be retained for longer than is necessary for the proper conduct and functioning of the School.

Federal and state laws require the School to maintain certain types of records for particular periods. Failure to maintain such records could subject the School to penalties and fines, obstruct justice, affect evidence, and/or seriously harm the School’s position in a tax or litigation matter. Thus, it is important you understand and comply with this Policy. If you are uncertain about any of the procedures set forth in this Policy (e.g., what records to retain or destroy, when to do so, and for how long), it is your responsibility to seek direction from the Administrator as identified below.

IV. How Records are Stored

Tangible Records

Tangible records are those which you must physically move to store, such as paper records (including records printed versions of electronically saved documents), photographs, and audio recordings. Active records that are retained as set forth in the RRS and need to be easily accessible may be stored at the School. Inactive tangible records that are retained as set forth in the RRS may be sent to an off-site storage facility.

Electronic Records

Electronic mail (“email”) that is required to be retained as set forth in the RRS should be either printed and stored as tangible records, or stored electronically. The School uses Google apps for Education (gmail) for email communications, which are then archived in Google Vault. Local files on desktops are to be stored supplied Google Drive unless IT has installed approved local backup.

V. Destruction/Deletion of Records

Tangible Records

Tangible records that are not required to be retained as set forth in the RRS should be destroyed by shredding or some other means that will render them unreadable. If you have a record that you do not know how to destroy, such as a photograph, compact disk, or tape recording, ask the advice of the Administrator.

Electronic Records

Email records that you “delete” may remain in the School’s system. Thus, the School’s information technology (“IT”) staff or vendor may permanently remove deleted emails from the computer system that are not required to be retained as set forth in the RRS. Keep in mind, where duplicate records are involved, both/all copies should be destroyed/deleted where proper. In certain cases, a document may be maintained in both paper and electronic form. In such cases, the electronic document may be the official document and the paper version may be destroyed if permitted under the law.

VI. Suspension of Record Disposal in the Event of Litigation or Audit

In the event the School is served with a document subpoena, or an employee becomes aware of a governmental investigation or audit concerning the School or any of its funding sources, or of the commencement of any litigation against or concerning the School, such employee shall inform the Administrator and any further disposal of documents shall be suspended until such time as the Administrator, with the advice of counsel, determines otherwise. The Administrator shall take such steps as is necessary to promptly inform all staff of any suspension in the further disposal of documents.

VII. Administration and Oversight

The School Director (the “Administrator”) and/or his or her designee is responsible for administering and implementing this Policy, including the implementation of processes to ensure the RRS is followed.

The Administrator is also authorized to, among other things: (i) make modifications to the RRS from time to time to ensure that it complies with local, state, and federal laws; (ii) monitor local, state, and federal laws affecting records retention; (iii) annually review the records retention and disposal program; and (iv) monitor compliance with this Policy. All questions relating to document retention and/or destruction should be directed to the Administrator.

To ensure compliance with this Policy, the Administrator is responsible for the following oversight functions:

- Overseeing the implementation of this Policy.
- Ensuring that appropriate School administrators, employees, volunteers, and board members are properly informed of, understand, and can follow this Policy and the RRS.
- Ensuring the School has systems in place for proper storage of documents. This includes working with the School’s IT staff to ensure that the School maintains a secure document

management system that provides for the storage, retrieval, archiving, and destruction of the School's documents, including electronically stored information such as emails. The document management system shall be designed to comply with state and federal laws regarding security of records, records retention and destruction, and response to "litigation hold" discovery requests.

- Providing oversight of actual retention and destruction/disposal of documents, as needed.
- Suspending destruction of documents upon actual or foreseeable litigation.
- Keeping appropriate administrators, employees, volunteers, and board members apprised of changes to this Policy or the RRS.

**APPENDIX A
RECORDS RETENTION SCHEDULE**

The Records Retention Schedule is organized as follows:

SECTION TOPIC

- A. Accounting and Finance
- B. Compliance Reports
- C. Contracts
- D. Corporate Records and Charter
- E. Correspondence and Internal Memoranda
- F. Electronic Documents
- G. Grant Records
- H. Insurance Records
- I. Legal Files and Papers
- J. Payroll Documents
- K. Pension Documents
- L. Personnel Records
- M. Property Records
- N. Tax Records
- O. Contribution Records
- P. Programs & Services Records
- Q. Fiscal Sponsor Project Records
- R. Other

A. ACCOUNTING AND FINANCE

Record Type	Retention Period
Accounts Payable ledgers and schedules	7 years
Accounts Receivable ledgers and schedules	7 years
Annual Audit Reports and Annual Financial Statements	Permanent
Annual Audit Records, including work papers and other documents that relate to the audit	7 years after completion of audit
Bank Statements and Records (deposit slips, canceled checks, electronic fund transfers)	7 years
Credit card records (documents showing individual's credit card number)	7 years

Record Type	Retention Period
Employee Expense Reports	7 years
General Ledgers	Permanent
Interim Financial Statements	7 years
Investment Records	7 years after sale of investment
Invoices	7 years
Notes Receivable Ledgers and Schedules	7 years
Purchase Orders	7 years
Receipts	7 years

B. COMPLIANCE REPORTS

Record Type	Retention Period
CALPADS	Permanent (maintain copies of revised versions with original)
CBEDS	Permanent (maintain copies of revised versions with original)
Civil Rights Data Collection (CRDC) Survey	2 years
ConApps	Permanent (maintain copies of revised versions with original)
LCAP	Permanent (maintain copies of revised versions with original)
LEA Plans	Permanent (maintain copies of revised versions with original)
National School Lunch Program, National School Breakfast Program, Child and Adult Care Food Program Contracts and Supporting Documents (Pricing and Revenue Records)	Current plus 3 years

Record Type**Retention Period**

Technology Plans (Internal)

Current

E-Rate Application Documentation
Title I Plans10 Years (maintain copies of revised versions with original)
Permanent (maintain copies of revised versions with original)**C. CONTRACTS****Record Type****Retention Period**Contracts and Key Related Correspondence
(including any proposal that resulted in the contract and all other supportive documentation)

7 years after expiration or termination of the contract

Records received from a third party when performing under and related to a contract for goods or services

Records should be returned to the third party upon expiration or termination of the contract; unless prohibited by the contract or law, copies should be retained for 7 years after expiration or termination of the contract

D. CORPORATE RECORDS AND CHARTER**Record Type****Retention Period**

Corporate Records (e.g. agendas, agenda packets, signed minutes, corporate seals, articles of incorporation, bylaws, annual corporate reports)

Permanent

Charters

Permanent

Fixed asset records

Permanent

Licenses and Permits

Permanent (if project specific, then for project duration)

E. CORRESPONDENCE AND INTERNAL MEMORANDA

General Principle: Key correspondence and internal memoranda should be retained for the same period as the document they pertain to or support. For instance, a letter pertaining to a particular contract would be retained as long as the contract (7 years after expiration). It is recommended that records that support a particular project be kept with the project and take on the retention time of that particular project file.

Correspondence or memoranda that do not pertain to documents having a prescribed retention period, or draft correspondence or memoranda, should generally be discarded sooner. These may be divided into two general categories:

1. Those pertaining to routine matters and having no significant, lasting consequences should be discarded at any time and at least *within two years*. Some examples include:
 - Routine letters and notes that require no acknowledgment or follow-up, such as notes of appreciation, congratulations, letters of transmittal, and plans for meetings.
 - Form letters that require no follow-up.
 - Letters of general inquiry and replies that complete a cycle of correspondence.
 - Letters or complaints requesting specific action that have no further value after changes are made or action taken (such as name or address change).
 - Other letters of inconsequential subject matter or that definitely close correspondence to which no further reference will be necessary.
 - Chronological correspondence files.

Please note that copies of interoffice correspondence and documents where a copy will be in the originating department file should be read and destroyed, unless that information provides reference to or direction to other documents and must be kept for project traceability.

2. Those pertaining to non-routine matters or having significant lasting consequences should generally be retained permanently.

F. ELECTRONIC DOCUMENTS

1. **Electronic Mail:** Not all email needs to be retained, depending on the subject matter. If the content of an email requires it to be retained under any sections of this Policy, you are responsible for printing and storing the email as a tangible record, or storing the email electronically.
 - All email—from internal or external sources—may be deleted immediately by email users unless the content of the email requires it to be retained under any sections of this Policy. The length of time that an email should be retained should be based upon the content of the email and the category under the various sections of this Policy.
 - The School may archive email in Google Vault for purposes of data retention and eDiscovery purposes for up to one fiscal year beginning July 1 and ending June 30 of the year after the email was created. All emails not saved by the user and older than one fiscal school year after the year the email was created

may be deleted from the School email system, servers, backup servers, and any other electronic storage system as early as the first day of the subsequent fiscal year. The subsequent fiscal year is defined as beginning on July 1.

- Staff will strive to keep all of their email communication related to School issues.
- You will not store or transfer the School-related email on non-work-related computers except as necessary or appropriate for the School purposes.
- You will take care not to send confidential/proprietary information of the School to outside sources.

2. **Electronic Documents**, including Microsoft Office Suite and PDF files. Retention also depends on the subject matter.

- PDF documents – The length of time that a PDF file should be retained should be based upon the content of the file and the category under the various sections of this Policy.
- Text/formatted files – You will conduct annual reviews of all text/formatted files (e.g., Microsoft Word documents) and will delete all those you consider unnecessary or outdated.

3. **Web Page Files: Internet Cookies**

- All workstations: It is recommended that Internet browsers should be scheduled to delete Internet cookies once per month.

The School does not automatically delete electronic files beyond the dates specified in this Policy, but may do so at its discretion otherwise in accordance with this Policy. It is your responsibility to adhere to the guidelines specified in this Policy.

G. GRANT RECORDS

All records related to special grants or other funding sources will follow the specific retention requirements as stated in the grant or funding source requirements.

Record Type	Retention Period
Original grant proposal	7 years after completion of grant period
Grant agreement and subsequent modifications, if applicable	7 years after completion of grant period
All requested IRS/grantee correspondence including determination letters and “no change” in exempt status letters	7 years after completion of grant period
Final grantee reports, both financial and narrative	7 years after completion of grant period

Record Type	Retention Period
All evidence of returned grant funds	7 years after completion of grant period
All pertinent formal correspondence including opinion letters of counsel	7 years after completion of grant period
Report assessment forms	7 years after completion of grant period
Documentation relating to grantee evidence of invoices and matching or challenge grants that would support grantee compliance with the grant agreement	7 years after completion of grant period
Pre-grant inquiry forms and other documentation for expenditure responsibility grants	7 years after completion of grant period
Grantee work product produced with grant funds	7 years after completion of grant period

H. INSURANCE RECORDS

Record Type	Retention Period
Annual Loss Summaries	10 years
Audits and Adjustments	3 years after final adjustment
Certificates Issued to the School	Permanent
Claims Files (including correspondence, medical records, injury documentation, etc.)	Permanent
Group Insurance Plans – Active Employees	Until Plan is amended or terminated
Group Insurance Plans – Retirees	Permanent or until 6 years after death of last eligible participant
Inspections	3 years
Insurance Policies (including expired policies)	Permanent
Journal Entry Support Data	7 years
Loss Runs	10 years
Releases and Settlements	25 years

I. LEGAL FILES AND PAPERS

Record Type	Retention Period
Legal Memoranda and Opinions (including all subject matter files)	7 years after close of matter
Litigation Files	1 year after expiration of appeals or time for filing appeals
Court Orders	Permanent
Requests for Departure from Record Retention Schedule	10 years

J. PAYROLL DOCUMENTS

Record Type	Retention Period
Employee Deduction Authorizations	4 years after termination
Payroll Deductions	Termination + 7 years
W-2 and W-4 Forms	Termination + 7 years
Garnishments, Assignments, Attachments	Termination + 7 years
Labor Distribution Cost Records	7 years
Payroll Registers (gross and net)	7 years
Time Cards/Sheets	4 years
Unclaimed Wage Records	6 years

K. PENSION DOCUMENTS

General Principle: Pension documents and supporting employee data shall be kept in such a manner that can establish at all times whether or not any pension is payable to any person and if so the amount of such pension.

Record Type	Retention Period
Retirement and Pension Records	Permanent

L. PERSONNEL RECORDS

Record Type	Retention Period
Commissions/Bonuses/Incentives/Awards	7 years

Record Type	Retention Period
Employer Information Reports	2 years after date of record or action (whichever is later)
Employee Earnings Records	Separation + 7 years
Employee Handbooks	Permanent
Employee Medical Records	Separation + 6 years
Employee Personnel Records (including individual attendance records, application forms, job or status change records, performance evaluations, termination papers, withholding information, garnishments, test results, training and qualification records)	6 years after separation
Employment Contracts – Individual	7 years after separation
Employment Records – Correspondence with Employment Agencies and Advertisements for Job Openings	3 years from date of hiring decision
Employment Records – All Non-Hired Applicants (including all applications and resumes whether solicited or unsolicited, results of post-offer, pre-employment physicals, results of background investigations, if any, related correspondence)	2-4 years (4 years if file contains any correspondence which might be construed as an offer)
Job Descriptions	Current + 3 years
Forms I-9	3 years after hiring, or 1 year after separation if later

M. PROPERTY RECORDS

Record Type	Retention Period
Correspondence, Property Deeds, Assessments, Licenses, Rights of Way	Permanent
Original Purchase/Sale/Lease Agreement	Permanent
Property Insurance Policies	Permanent

N. TAX RECORDS

General Principle: The School must keep books of account or records as are sufficient to establish amount of gross income, deductions, credits, or other matters required to be shown in any tax return.

These documents and records shall be kept for as long as the contents thereof may become material in the administration of federal, state, and local income, franchise, sales, and property tax laws.

Record Type	Retention Period
Tax-Exemption Documents and Related Correspondence	Permanent
Rulings and Determination Letters	Permanent
Excise Tax Records	7 years
Payroll Tax Records	7 years
Tax Bills, Receipts, Statements	7 years
Tax Returns – Income, Franchise, Property	Permanent
Sales/Use Tax Records	7 years
Annual Information Returns – Federal and State	Permanent
IRS or other Government Audit Records	Permanent

O. CONTRIBUTION RECORDS

Record Type	Retention Period
Records of Contributions	7 years
Documents evidencing terms of donations	7 years

P. PROGRAMS AND SERVICES RECORDS

Record Type	Retention Period
Records relating to programs run by the School	7 years from completion of program
Research & Publications	Permanent

Q. FISCAL SPONSOR PROJECT RECORDS

Record Type	Retention Period
Sponsorship agreements	Permanent

R. OTHER

Record Type	Retention Period
Attendance Records (absentee notes for learners and staff; attendance reports for learners and staff; and attendance cards for learners)	Retain in employee personnel or learner file (as applicable)
Consultant's Reports	2 years
Family Income Documents	Retain for same period as the document they pertain to or support
Field Trip Permission Forms	2 years (or maintain in applicable personnel or learner file)
Incidents and Investigations (including incident reports, witness interviews, and investigation notes)	3 years (or until resolution of claim if one is filed)
Material of Historical Value	Permanent
Photo Release Forms	2 years (or maintain in applicable personnel or learner file)
Policies and Procedures Manuals	Current version with relevant revision history