RECORDS RETENTION AND DISPOSAL POLICY

Board Approved: May 12, 2026

I. Purpose

The records of the California public charter schools operated by iLEAD Agua Dulce (the "School") are important to our efficient and effective operation. The School's records include those produced by the School's employees, volunteers, and board members, both in electronic and paper form, when acting in the course and scope of their roles at the School, and/or using the School's computers, email accounts, or other electronic storage devices owned or controlled by the School. Items that may seem unimportant, such as interoffice emails, desktop calendars, and printed memoranda nonetheless may be considered records under this Record Retention and Disposal Policy and Procedures ("Policy").

The purpose of this Policy is to ensure that necessary records of the School are adequately protected and maintained, 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 also aid employees, volunteers, and board members of the School (sometimes referred to herein as "you") in understanding your obligations in retaining electronic documents, including email, web files, text files, sound and movie files, .pdf documents, and Microsoft Office or other native-format files. If you are ever uncertain as to any procedures set forth in this Policy (e.g., what records to retain or destroy, when to do so, or how), it is your responsibility to seek direction from the designated Administrator (defined below).

II. Policy and Scope

This Policy applies to all records (used interchangeably with "documents") generated in the course of the School's operations, including both original documents and reproductions, and also applies to electronic documents (e.g., emails and documents saved electronically).

The goals of this Policy are to:

- Retain important documents for reference and future use in accordance with applicable laws;
- Delete or dispose of documents that are no longer necessary for the operation of the School;
- Organize important documents for efficient retrieval; and
- Ensure that the School's employees, volunteers, and board members know which

documents should be retained, the length of their retention, means of storage, and when and how they should be destroyed.

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, lead to compliance issues, obstruct justice, affect evidence, and/or seriously harm the School's position in a tax or litigation matter. Thus, it is important that you understand and comply with this Policy.

Notwithstanding anything contrary in this Policy, you should retain and seek direction from the Administrator concerning any records which you reasonably believe: (i) are or could be relevant to any future tax or litigation matter; (ii) arise from a dispute that could lead to litigation; or (iii) pertain to a lawsuit in which the School is a party. In such situations, the School must preserve records unless or until the School's legal counsel determines that the records can be destroyed in accordance with this Policy and applicable legal requirements.

III. Administration and Oversight

Attached as Appendix A is a Record Retention Schedule ("Schedule") that is approved as the initial maintenance, retention, and disposal schedule for physical and electronic records of the School. The Schedule lists several categories of records, including those with specific retention periods. The School's Director (the "Administrator") or their designee is in charge of the administration of this Policy and the implementation of processes and procedures to ensure that the Schedule is followed. The Administrator is also authorized to: (i) make modifications to the Schedule from time to time to ensure that it is in compliance with local, state, and federal laws and includes the appropriate record categories for the School; (ii) monitor local, state, and federal laws affecting record retention; (iii) review the record retention and disposal program; and (iv) monitor compliance with this Policy.

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

- Informing employees, volunteers, and board members as needed, of this Policy and the Schedule, as well as any changes to the Policy and/or Schedule;
- Providing oversight of actual retention and destruction/disposal of documents;
- Ensuring proper storage of documents;
- Periodically checking to see if proper retention periods are in place; and
- Suspending the destruction of documents upon actual or foreseeable litigation.

All questions relating to document retention and/or destruction should be directly addressed to the Administrator.

IV. How Records are Stored

Tangible Records

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

Electronic Records

Electronic records are those which are stored digitally, such as email and other computer files. Email that is required to be retained as set forth in the Schedule 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 and backed up separately. Local files on desktops are to be stored on supplied Google Drive unless IT has installed approved local backup software.

V. Destruction/Deletion of Records

Tangible Records

Tangible records that are not required to be retained as set forth in the Schedule 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

Electronic records that you "delete" from a device typically remain in the School's system. Thus, the School's information technology ("IT") staff or vendor will be responsible for permanently removing deleted emails from the computer system that are not required to be retained as set forth in the Schedule. Permanently deleting a file is usually sufficient in most circumstances to dispose of a record. 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.

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.	Donation Records
P.	Programs & Services Records
Q.	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 (e.g., written contemporaneous records that document student attendance)	3 years after completion of audit
Annual Budgets	At least 2 years
P1, P2, and Annual Attendance reports	Permanent

Bank Statements and Records (deposit slips, canceled checks, electronic fund transfers)	7 years
Employee Expense Reports	7 years
General Ledgers	Permanent
Interim Financial Statements	7 years
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
School Accountability Report Cards (SARC)	Current plus 3 years
Technology Plans (Internal)	Current
E-Rate Application Documentation	10 years after the latter of the last day of the applicable funding year or the service delivery deadline for the funding request, whichever date is later (maintain copies of revised versions

	with original)
Title I Plans	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.

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

The School does not automatically delete electronic records beyond the dates specified in this Policy, but may do so at its discretion. The School may keep a backup of any electronic records (including email) on the School's server(s) at its discretion. However, any electronic records shall not be considered retained in the ordinary course of business and are subject to regular and periodic destruction. Any electronic backup is meant to be a safeguard to retrieve lost information should documents or files on the network experience problems. Any backup copy would be considered a safeguard for the record retention system of the School, but it is not considered an official repository of the School's records.

In certain cases, a document will be maintained in both paper and electronic form. In such cases, the official document will be the electronic document and the paper version may be destroyed.

If versions or drafts of an electronic document are automatically saved by the application, the prior versions or drafts shall not be considered retained in the ordinary course of business and are subject to regular and periodic destruction.

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 (e.g. in Google Vault) 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.

4. **Social Media Records**
   - The School maintains social media accounts to communicate information with the public, but posts and messages on the School's accounts are not retained in the ordinary course of business and are subject to regular and periodic destruction. However, if the content of a social media post or message requires it to be retained under any sections of this Policy, you are responsible for printing and storing the post or message as a tangible record, or storing it electronically.

5. **Surveillance Footage**
   - The School may maintain surveillance systems at its school sites for security purposes, but electronic surveillance footage is not retained in the ordinary course of business and is subject to regular and periodic destruction.

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**
Requests for Applications, Submitted	7 years after completion of grant period

Applications, Assurances and Certifications, and other related documents	
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
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	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	Permanent

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 (including employment agreements, job descriptions, salary schedules, and contribution records)	Permanent

L. PERSONNEL RECORDS

Record Type	Retention Period
Commissions/Bonuses/Incentives/Awards	7 years
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)	4 years
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. DONATION RECORDS

Record Type	Retention Period
Records of donations	7 years from date of last expenditure of donated funds
Documents evidencing terms of donations	7 years from date of last expenditure of donated funds
Sponsorship agreements and records	7 years from conclusion of sponsorship

P. PROGRAMS AND SERVICES RECORDS

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

Q. OTHER

Record Type	Retention Period
Consultant's Reports	2 years
Incidents and Investigations (including incident reports, witness interviews, and investigation notes)	3 years (or until resolution of claim and appeal if one is filed)
Material of Historical Value	Permanent
Policies and Procedures Manuals	Current version with relevant revision history