

## 5014.1 Document Retention and Destruction Policy

JCS-Inc. Policies

Effective Date: June 7, 2020 Approved by: Board of Directors

### Policy:

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

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

Chart of Accounts	Permanent
Fiscal Policies and Procedures	Permanent
Audits	Permanent
Financial Statements	Permanent

General Ledger	Permanent
Check Registers/Books	7 years
Business Expense 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	7 years

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#### **Tax Records**

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**

Employee Offer Letters	Permanent
Employment At-Will Agreements	7 years after Term
Confirmation of Employment Letters	Permanent
Benefits Descriptions Per Employee	Permanent
Pension Records	Permanent
Employee Applications and Resumes	7 years after Term

Promotion/Demotion/Letter of Reprimand/Letter of Termination	7 years after Term
Job Descriptions, Performance Goals	7 years after Term
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**

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**

All Insurance Contracts	Permanent
Employee Contracts/At-Will Agreements	Permanent
Construction Contracts	Permanent
Legal Correspondence	Permanent
Loan/Mortgage/and Real Estate Documents	Permanent
Vendor Contracts/Agreements	7 years

Warranties	7 years
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### **Donations / Fundraising**

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

### **Management Plans and Procedures**

Strategic Plan	7 years
Staffing, programs, marketing, finance, fundraising and evaluation plans	7 years
Vendor Contracts	7 years
Comprehensive Safety Plan (Updated Annually)	7 years

### **Pupil Records**

<b>Mandatory Permanent Student Records (Original or copy) which shall consist of the following:</b>	Permanent*
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<p>Legal name of student  Date of Birth  Method of Verification of Birth  Sex of student  Place of Birth  Name and Address of Parents of Minor Student  Address of minor student if different than above  An annual verification of the name and address of the parent and the residence of the student.  Entering and leaving date of each school year and for any summer session or other extra session.  Subjects taken during the year, half-year, summer session, or quarter.  If grades or credit are given, the grade or number of</p> <p>Individual Student Injury Record for Which a Claim was Filed.</p>	<p>1 year after the claim has been settled or after the statute of limitations have run.</p>
Mandatory Interim Student Records which shall include the following:	3 years after usefulness ceases.

<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> <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. (D) Language training records.</p> <p>(E) Progress slips and/or notices as required by Education Code Section 49066 and 49067.</p> <p>(F) Parental restrictions regarding access to directory information and related stipulations.</p> <p>(G) Parent or adult pupil responders 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>	
<b>Permitted Student Records which shall include the following:</b>	6 months after usefulness ceases.
<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>	
<b>Independent Study Records<sup>1</sup></b>	3 years minimum and

<sup>1</sup> Independent study records are mandatory interim student records which must be compiled and maintained for the stipulated period of time and are then destroyed in accordance with state law, regulation or administrative directive. (5 CCR 430).

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	may be kept electronically
(A) Adopted written Board Policies. (B) Written Learning Agreement (C) Daily Attendance Log (D) Work Assignments and Work Records (E) Representative Student Work Products (F) Teacher Records (apportionment and academic) (G) School Apportionment Records	

\*Option to 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 Corporation 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 Investigation 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 President 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.

Approved June 7, 2020

Revised July 30, 2021

