Forest Ranch Charter School

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Board Policy – Document Retention and Destruction

1. **Purpose**
   a. This policy defines how important documents (hardcopy, online or other media) are retained, protected, provided, and when they are eligible for destruction.
2. **Document Retention Schedule**
   a. The following types of documents shall be retained for the following periods of time. At least one copy of each document shall be retained according to the following schedule:

Corporate Records

Articles of Incorporation	Permanent
IRS Form 1023 and resulting Exemption Letter	Permanent
By Laws	Permanent
Board Policies	Permanent
Resolutions of the Board	Permanent
Board 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
Bank Statements with Photos of Cancelled Checks	7 years
Invoices	7 years
Investment Records	7 years
Property and Asset Inventories	7 years
Petty Cash Documents	3 years
Credit Card Receipts	3 years

Tax Records

IRS Annual Form 990	Permanent
Payroll Registers	Permanent
IRS Form 1099 filings	7 years

Payroll Tax Returns and Withholding Records	7 years
Earnings records	7 years
W-2 Statements	7 years

Personnel Records

Employment Offering Letters	Permanent
Employee Contracts	Permanent
Benefits Descriptions per Employee	Permanent
Pension Records	Permanent
Employee Application and Resumes	7 years after termination
Promotion, Demotion, Letters of Reprimand, Letter of Termination	7 years after termination
Job Descriptions, Performance Goals	7 years after termination
Worker's Compensation Records	5 years
I-9 Forms	5 years after termination
Timesheet Records	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 and Denials	Permanent

Contracts

All Insurance Contracts	Permanent
Employee Contracts	Permanent
Construction Contracts	Permanent
Legal Correspondence	Permanent
Loan / Mortgage Contracts	Permanent
Leases / Deeds	Permanent
Vendor Contracts	7 years
Warranties	7 years

Donations / Fundraising Records

Grant Dispersal Contracts	Permanent
Donor Lists	7 years
Grant Applications	7 years
Donor Acknowledgements	7 years

Management Plans and Procedures

Strategic Plan	7 years
Staffing, Programs, Marketing, Finance, Fundraising, and Evaluation Plans	7 years
Vendor Contracts	7 years

Disaster Recovery or Continuity Plan	7 years

Pupil Records

Individual Student Record (original or copy)	Permanent
Individual Student Injury Record (for which a Claim was filed)	1 year after settled

The Individual Student Record shall consist of: 1) the legal name of the pupil, 2) date of birth, 3) method of verification of birth, 4) sex of pupil, 5) place of birth, 6) name and address of parent of minor pupil, 7) an annual verification of the name and address of the parent and residence of the pupil, 8) entering and leaving date of each school year and any summer or extra session, 9) subjects taking during each year, half-year, summer session, or quarter, 10) grades given, 11) verification of or exemption from required immunizations.

3. **Document Protection**
    a. To ensure that important records are available when needed, documents (hardcopy, online, or other media) shall be stored on and off site by Forest Ranch Charter School.
4. **Document Destruction**
    a. At the end of each school year hardcopy documents that are eligible for destruction shall be removed from the current-year filing system and boxed with their potential destruction date and what type of records they are clearly marked on the outside of the box.
    b. When the destruction date is reached, hardcopy documents shall be destroyed by shredding. Online or digital copies shall be destroyed by proven means to destroy such media.
5. **Provision of Documentation for Investigations or Litigation**
    a. Documents requested and subpoenaed by legally authorized personnel shall be provided within (5) business days or within the subpoena timeline, whichever is greater. The Board Chair and the Executive Director shall authorize provision. No documents shall be concealed, altered or destroyed with the intent to obstruct the investigation or litigation.
6. **Adoption**
    a. This board policy was originally adopted by the Forest Ranch Charter School governing board on May 19, 2009.
    b. This board policy was recently reviewed by the Forest Ranch Charter School governing board on May 26, 2026
    c. The next annual review will occur on or before May 26, 2027