

North Dakota School District Finance Records Retention Schedule

BOARD REPORTS	Description	Retention Period	Destruction/Preservation Method	Record Administrator
Election Records	Board Election Ballots (Including Absentee)	Retain one copy permanently; ballots completed by voters retain 22 months	Shred	Business Manager
	Board Election Notices	45 days after election	Recycle	Business Manager
	Certificate of election	Retain for 10 years after CFY	Send to state archives	Business Manager
	Election Official Oaths	45 days after election	Recycle	Business Manager
	Oath of Office	Retain for entire term of office + 6yrs	Send to state archives	Business Manager
	Petitions: Recall and Election	10 years from date approved	Send to state archives	Business Manager
	Poll Books	10 years from date of election	Send to state archives	Business Manager
	Poll Tallies	10 years from date of election	Send to state archives	Business Manager
	Statement of Interest (SFN 10172)	10 years after CFY	Recycle	Business Manager
Meeting Records	Board Minutes	Permanently	N/A	Business Manager

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	Committee Meeting Minutes	Retain for 10 years after CFY	Send to state archives	Business Manager
	Executive Session Tapes	Minimum of 6 months; 6 years if the executive session was related to contract negotiations, nonrenewal, discharge, or expulsion	Destroy	Business Manager
	Meeting Agendas	Retain for 10 years after CFY	Send to state archives	Business Manager
	Meeting Packets	Retain for 10 years after CFY	Send to state archives	Business Manager
Training Records	New Board Member Training Verification	Term of office +6 years	Recycle	Business Manager
	Board Member Service Award Tracking	1 yr after awarded	Offer to board member then recycle	Business Manager
Operational Documents and Agreements	Annexation, Reorganization, and Dissolution Committee Material	Permanently	N/a; file copy with state archives	Business Manager
	Annexation, Reorganization, and Dissolution Plans/Agreements	Permanently	N/a; file copy with state archives	Business Manager

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	Budgets (Proposed and Approved)	See "Finance Records" Section		
	Co-Op Agreements	Life of agreement + 6 years	Recycle	Business Manager
	Joint Powers Agreements	Permanently	n/a	Business Manager
	Board Correspondence	3 yrs after CFY	Recycle	Business Manager
	Policies	6 years from date rescinded	Recycle	Business Manager

Human Resources Records

Series Name	Description	Retention Period	Destruction/Preservation Method	Record Administrator
Benefits Records (Excluding Leaves)	403 B Annuity Billings/ Payment Confirmation	5 yrs after separation	Shred	Business Manager
	Certificates of Insurance	6 yrs after final action	Shred	Business Manager
	Benefits Bills (e.g., BCBS bill, AFLAC bill)	6 yrs after plan yr	Shred	Business Manager
	COBRA Forms	6 yrs after final action	Shred	Business Manager
	COBRA payments	6 yrs after final action	Shred	Business Manager
	Flex Benefit/125/ Cafeteria Plan Application Form	5 yrs after separation	Shred	Business Manager
	Flex Benefit/125/	6 yrs after plan's	Shred	Business Manager

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Series Name	Description	Retention Period	Destruction/Preservation Method	Record Administrator
	Cafeteria Plan Billings	termination		
	Insurance Applications (Medical, Vision, Aflac, Dental, Etc.)	5 yrs after separation	Shred	HR Director or Business Manager
	Insurance Monthly Statements	6 yrs from date paid	Shred	HR Director or Business Manager
	PERS Defined Benefit Retirement Membership Application (SFN 2561)	1 year after separation	Contact PERS to ensure info is on file, then shred	Business Manager
	PERS Designation of Beneficiary for Group Retirement Plan (SFN 25060)	1 year after separation	Contact PERS to ensure info is on file, then shred	HR Director
	PERS Monthly Report of Contributions	1 year after separation	Shred	Business Manager
	TFFR Member Action Form (SFN 5098)	1 year after separation	Contact TFFR to ensure info is on file, then shred	Business Manager
	TFFR Member Certification (SFN 11732)	1 year after CFY	Shred	Business Manager
	TFFR Monthly Report of Contributions	5 yrs after created	Contact TFFR to ensure info is on file, then shred	Business Manager
	TFFR Notice of Termination (SFN 17144)	5 yrs after separation	Contact TFFR to ensure info is on file, then shred	Business Manager

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Series Name	Description	Retention Period	Destruction/Preservation Method	Record Administrator
	Waiver of Insurance	5 yrs after separation	Shred	Business Manager
Employment Contracts and Rehiring Forms	Employee Work Agreement	6 yrs after separation	Shred	HR Director or Superintendent
	Employment Contracts	6 yrs after separation	Shred	Business Manager
	Negotiated Agreements (including Salary Schedules)	6 yrs after separation of last employee covered by the agreement (e.g., last teacher hired in 1980 retires in 2015; retain 1980 negotiated agreement until 2021)	Recycle	Business Manager
Employment History	Dates of employment, pay changes, dates of actions taken such as transfers, promotions, disciplinary measures	50 yrs after separation	Shred	HR Director or Business Manager
Hiring Records	Cover Letters	6 yrs after hiring decision	Recycle or shred (if contains ss#)	Superintendent or HR Director
	Criminal History Records	6 yrs after hiring decision (if not hired); 6 yrs after separation if hired	Shred	Record Adjudicator
	Credit Checks	2 yrs after selection process	Shred	Superintendent or HR Director

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Series Name	Description	Retention Period	Destruction/Preservation Method	Record Administrator
	Driver's License Copy	1 yr after date of termination	Shred	Business Manager
	Driving Record Check	Until updated or 6 yrs	Shred	Superintendent or HR Director
	Employment Contracts	See series labeled "Employment Contracts"	Shred	Superintendent or HR Director
	Job Advertisement	6 yrs after hiring decision	Recycle	HR Director, Superintendent, or Business Manager
	Job Application	6 yrs after hiring decision	Shred	HR Director or Business Manager
	Job Description	6 yrs after separation	Recycle	HR Director
	Job Service New Hire Report	1 yr after submission	Shred	HR Director/ Business Manager
	I-9	4 yrs after CFY or 3 yrs after separation (whichever is longer)	Shred	Business Manager
	Interview Notes	6 yrs after hiring decision	Shred	HR Director
	Interview Questions	6 yrs after hiring decision	Recycle	HR Director
	Offer of Employment Letter	6 yrs after separation	Shred	Business Manager or HR Director

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Series Name	Description	Retention Period	Destruction/Preservation Method	Record Administrator
	Orientation Checklist	6 yrs after separation	Recycle	HR Director, Business Manager, or Principal
	Reference Check Information/ Notes (e.g., Verification of Employment)	6 yrs after decision to hire	Shred	Business Manager
	Reference Letters/Checks	6 yrs after decision to hire	Shred	Business Manager
	Rejection Letter (Employment)	6 yrs after issuing	Recycle	HR Director, Business Manager, or Superintendent
	Resumes	6 yrs after decision to hire	Shred	HR Director, Business Manager or Superintendent
	Social Security Card (copy)	1 year after separation	Shred	Business Manager
	Social Security Verification	6 yrs after separation	Shred	Business Manager
Leave Records	Conference/Seminar Registration Information	CFY +4yrs	Recycle	Business Manager
	FMLA Forms	5 yrs after separation	Shred	Business Manager or HR Director
	Leave Balance Reports	3 yrs from date of creation	Shred	Business Manager or HR Director
	Leave Request Forms (other than FMLA)	5 yrs after separation	Shred	Business Manager

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Series Name	Description	Retention Period	Destruction/Preservation Method	Record Administrator
	(includes sick bank)			
	Travel Authorization Request/Approval Form	CFY +4 yrs	Shred	Business Manager
	Travel Reimbursement Log/Reports	CFY +4 yrs	Shred	Business Manager
Licenses and Academic Records	Academic Records/ Transcripts	Until updated; destroy upon separation	Shred	Business Manager or HR Director
	Teacher License (Copy)	Until updated and 1 yr after separation	Shred	Business Manager or HR Director
Medical, Drug Testing, and WSI Records	Drug Testing	7 yrs after separation	Shred	HR Director or building administrator
	Certificate of Fitness for Duty (Bus Drivers)	Until new certificate is received; upon separation retain final certificate for 6 yrs	Shred	HR Director, Facilities Manager, or Business Manager
	Medical Release to Return to Work	6 yrs after separation	Shred	HR Director or Business Manager
	Medical Records	6 yrs after separation	Shred	Hr. Director or Business Manager
	Physical Exam Records	Until updated or 6 yrs after separation	Shred	HR Director
	WSI Annual Report	CFY +2 yrs	Shred	Business Manager

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Series Name	Description	Retention Period	Destruction/Preservation Method	Record Administrator
	WSI Claims	4 yrs after final action	Shred	Business Manager
Payroll Records NOTE: Review the "Employment History" series before destroying any records listed in this series	941 Federal Tax Form/EFTPS	5 yrs after separation of all employees on report	Shred	Business Manager
	1099s	13 years after CFY	Shred	Business Manager
	Annual Payroll Report (for Annual Financial Report)			Business Manager
	Child Support Enforcement Reporting	5 yrs after separation	Shred	Business Manager
	Deductions Register (by Deduction and by Employee)	5 yrs after separation	Shred	Business Manager
	Direct Deposit Information and Authorization Forms	Duration of employment or until new authorization forms are provided	Shred	Business Manager
	Direct Deposit Register	CFY +4 yrs	Shred	Business Manager
	Employee Lifetime Wages Report	6 yrs after separation	Shred	Business Manager
	Garnishments	5 yrs after separation	Shred	Business Manager
	Pay Period Entries for Taxable Reimbursement	5 yrs from date created	Shred	Business Manager
	Payout of Remaining Leave upon Separation	5 yrs after separation	Recycle	Business Manager

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Series Name	Description	Retention Period	Destruction/Preservation Method	Record Administrator
	Payroll Registers	5 yrs after all employees listed have separated employment	Recycle	Business Manager
	Payroll Register Totals	5 yrs after created	Shred	Business Manager
	Payroll Schedules	5 yrs after separation of last employee covered by the schedule (e.g., last employee hired in 1980 retires in 2015; retain 1980 payroll schedule until 2020)	Recycle	Business Manager
	State Income Tax Quarterly Reports	13 yrs after CFY	Shred	Business Manager
	Tax Deduction Register	13 yrs after CFY	Shred	Business Manager
	Timecards	6 yrs after separation	Recycle	Business Manager or HR Director
	Timecard Reports	5 yrs after created	Shred	Business Manager
	Travel Reimbursement	CFY +4 yrs	Shred	Business Manager
	Union Dues List	5 yrs from date created	Shred if contains confidential info; otherwise recycle	Business Manager
	Verification of Wages to Employees	6 yrs after separation	Shred	Business Manager

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Series Name	Description	Retention Period	Destruction/Preservation Method	Record Administrator
	Voluntary Salary Deduction/ Reduction Agreements	5 yrs after separation	Shred	Business Manager
	W-2 Forms	13 yrs after CFY	Shred	Business Manager
	W-4 Forms	13 yrs after CFY	Shred	Business Manager
	W-9 forms	13 yrs after CFY	Shred	Business Manager
	Wage and Batch Totals Listing Deductions	CFY +4 yrs	Shred	Business Manager
Performance Records NOTE: Review the "Employment History" series before destroying any records listed in this series	Awards/Honors Records	6 yrs after separation	Shred	Business Manager
	Classroom Observation Notes	2 school yrs; if used for purposes of nonrenewal, retain 6 yrs after separation	Recycle	Employee's supervisor (principal or supt.)
	Evaluations	6 yrs after separation	Shred	HR Director or Business Manager
	Handbook Receipt Verification	6 yrs after separation	Recycle	Business Manager or HR Director
	Improvement Plans	6 yrs after separation	Shred	HR Director
	Nonrenewal Notices	6 yrs after separation	Recycle	Business Manager or HR Director
	Pre-Observation Teacher Form	2 school yrs; if used for purposes of nonrenewal,	Shred	Principal or supervisor

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Series Name	Description	Retention Period	Destruction/Preservation Method	Record Administrator
		retain 6 yrs after separation		
	Training Records	6 yrs after separation	Shred	HR Director or Business Manager
	Professional Development Verification	6 yrs after separation	Shred	Superintendent
	Warnings/Write Ups	6 yrs after separation	Shred	HR Director or employee's supervisor
Separation and Unemployment Records	COBRA Forms	6 yrs after final action	Shred	Business Manager
	COBRA Payments	6 yrs after final action	Shred	Business Manager
	Early Retirement Agreement	6 yrs after final payment made under agreement	Shred	Business Manager
	Employee Contact Information Form	Duration of recall rights (for RIF'd teacher); 1 yr after updated or separation	Shred	HR Director or Business Manager
	Exit Checklist	6 yrs after separation	Shred	HR Director
	Exit Interview Form	6 yrs after separation	Shred	HR Director
	Letter of Resignation	6 yrs after separation	Shred	Superintendent or HR Director
	Nonrenewal Notices	6 yrs after separation	Recycle	Business Manager or HR Director

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Series Name	Description	Retention Period	Destruction/Preservation Method	Record Administrator
	Payout of Remaining Leave upon Separation	5 yrs after separation	Recycle	Business Manager
	TFFR/PERS Records	See "Benefits Records" Series		
	Unemployment Quarterly Reports	5 yrs from date created	Shred	Business Manager

Finance Records

Series Name	Description	Retention Period	Destruction/Preservation Method	Record Administrator
Accounts Payable <i>See "Payroll Records" under the Human Resources section</i> <i>Federal grant retention recommendations are covered in a separate series.</i> <i>Purchasing records are covered in more detail in a</i>	Check stubs; Check Register; Canceled checks; Duplicate deposit slips; Financial software reports posting checks; Invoices and billings; journal entries	6 yrs after CFY NOTE: Monthly reports containing information that will be printed on a year-end report may be destroyed 5 yrs after CFY NOTE: Keep records relating to property until the period of limitations expires for the year in which you dispose of the property	Shred documents with account numbers; recycle remaining documents	Business Manager

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Series Name	Description	Retention Period	Destruction/Preservation Method	Record Administrator
<i>separate series.</i>				
Accounts Receivable <i>Federal grant retention recommendations are covered in more detail in a separate series.</i>	Billing records; Journal entries; Receipt books; Records of delinquent accounts/collections ; Records of local, state, federal, and grant funds received; Revenue report	5 yrs after CFY	Shred documents with account numbers; recycle remaining documents	Business Manager
Audits Reports	External independent and state auditors reports; internal audit reports documentation of auditing or review procedures applied, evidence obtained, and conclusions reached	5 years after CFY	Send to state archive	Business Manager
Bank Records	ACH notices; Annual interest statements (1099-INT); Bank account agreements/ signature card copies; Bank loan agreements; Bank reconciliations; Bank statements for all funds; Certificates of deposit; Deposit books;	5 years after CFY	Shred	Business Manager

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Series Name	Description	Retention Period	Destruction/Preservation Method	Record Administrator
	Pledged collateral/letters of credit – current & expired; Savings books			
Construction Bond Records	Affidavit of signatures; BND commitment letter; Bond counsel opinion; Bond insurance documents; Bond resolution/results of sale; official statement; Certificate of debt capacity; Certificate of registrar; Closing certificate; County auditor's certificate rating letter; Debt service schedule; Distribution list; DTC blanket issuer letter of representations; Initial resolution for the issuance bonds: resolution for debt limit increase; IRS form 8038-g; Notice of election and affidavit of publication; Notice of sale and affidavit of publication; Paying agent agreement; Resolution calling special election;	6 years after date of creation	Send to state archives	Business Manager

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Series Name	Description	Retention Period	Destruction/Preservation Method	Record Administrator
	Resolution canvassing returns; Resolution providing for the sale of bonds; Specimen bonds r-1 & r-19; Tax certificate; Underwriter's certificate and receipt			
Budget Records <i>Federal grant retention recommendations are covered in more detail in a separate series.</i>	Approved annual budget; Budget hearing notice; Budget requests from departments/schools; Certification of levy; Tentative proposed budget; Working papers	10 yrs from date of board approval	Recycle	Business Manager
End of Fiscal Year Fixed Asset Inventory	Annual individual staff inventories listing all items; Fixed asset reports; Invoices of assets used in updating annual report listing item, cost and S/N	At least 3 years after CFY and until the period of limitations expires for the year in which you dispose of the property	Recycle	Business Manager

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Series Name	Description	Retention Period	Destruction/Preservation Method	Record Administrator
<p>Financial Reports (Monthly)</p> <p><i>Information listed here may duplicate information found under the accounts receivable and payable series</i></p> <p><i>Also see "Payroll Records" under the Human Resources section</i></p>	<p>Account Inquiry report; Balance Sheet report; Bank reconciliation report; Cash receipt listing; Check registers; Entry file report; Expenditure summary report; Fund balance recap; Manual journal entry listing; Outstanding check listing; Revenue summary report; Trial balance report</p>	<p>5 yrs after CFY</p>	<p>Shred documents with account numbers; recycle remaining documents</p>	<p>Business Manager</p>
<p>Federal Grant Records</p> <p><i>Note: School nutrition program is covered by a separate series</i></p>	<p>Accounts payable records specific to federal grants; Action taken on federal and state grants awarded to the school district; Annual monitoring documents; Annual parent meeting minutes; Annual review meeting minutes; Approved budget; Assurance of time; Audit report; Bid documents; Consolidated application; Contracts; Correspondence; Filing guidelines; Inventory;</p>	<p>5 yrs after submission of final expenditure report, including any carryover funds or the last audit, monitoring, litigation activity—whichever is later</p>		

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	Letter of intent; Mid-year/final financial reports; Professional development program approvals; Progress report; Project approval letters; Records of money spent as approved by the appropriate grantor; Reimbursement requests; Request for funds			
Insurance and Surety Bonds	Automobile liability records; General liability records; property insurance records; employee bonds	6 yrs after last action	Shred	Business Manager
Purchasing and P-Card Records	Requisition forms; Purchase orders; Bid notices; Purchasing contracts; Monthly detail of charges; P-card holder employee agreement; Receipts to support the detail of charges; Vendor invoices	5 years after CFY Any contract entered into should be retained for the life of the contract +6 yrs P-card holder agreement should be kept for the duration of employment	Shred documents with account numbers; recycle remaining documents	Business Manager

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Series Name	Description	Retention Period	Destruction/Preservation Method	Record Administrator
		+5 years; if the agreement is updated and signed annually, the old copy may be discarded		
School Nutrition Program	Annual USDA commodity purchase report; Documentation verifying eligibility; Expenditures; Food vendor bids; Free/reduced meal applications; Meal payment receipts; Monthly meal count reports (to confirm claims); Program rates; Reimbursement claim reports; Reimbursement payment reports; USDA food invoices	5 yrs from date created for all records showing expenditures/revenues CFR +3 yrs for all other records	Shred	School Nutrition Program Director, Business Manager, or Superintendent

End of Apple Creek School District Exhibit ABCD-E

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