

## RECORD RETENTION SCHEDULE

<u>RECORD</u>	<u>RETENTION PERIOD</u>	<u>REASON</u>	<u>NOTES</u>
Accident Reports	6 years	24 P.S. §5-518	OSHA requires 5 years after year to which they pertain per 29 CFR § 1904.33(a)
Accounts Payable & Accounts Receivable Ledgers & Schedules	7 years	IRS and 24 P.S. §5-518 requires 6 years minimum	
Americans with Disabilities Act plans	Permanent	Litigation, Administrative	
Annual Budgets	6 years	24 P.S. §5-518	
Annual Financial Reports	Permanent	24 P.S. §5-518	
Articles of Incorporation	Permanent	Archival	
Asbestos plan	Permanent	Litigation and as required by the Asbestos Hazard Emergency Response Act	
Audio Visual Repair Tag	1 year	Administrative	In-house and off-site repairs
Audits: Financial and Performance	Permanent	24 P.S. §5-518 and archival	
Bank statements & reconciliation	7 years	IRS and Sec. 5-518 requires 6 years minimum	
Blueprints and Building Specifications	Permanent	Archival and litigation	
Board & Committee Minutes & Agendas	Permanent	24 P.S. §5-518	
Bond Issue files	10 Years after expiration	24 P.S. §5-518	
Bond redemption and destruction certificates and bond redemption registers	6 years after expiration of bonds	24 P.S. §5-518	
Bonds, notes & coupons paid files	6 years	24 P.S. §5-518	
Bylaws	Permanent	Archival	
Catalogue of Library Holdings	Permanent	Archival	
Census Sheet records Note: private information	6 years	Administrative	For tax base and population statistics
Certified Financial statements	Permanent	24 P.S. §5-518	

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Charter	Permanent	Archival	
Check register, check copy records & void check register	7 years	IRS	
Computer Repair Statements	2 years	Administrative	For in-house or off-site computers
Daily cash receipts	3 years	IRS	
Deductions/Other Earnings Registers	2 years after deduction made	29 CFR §516.6	Private Human Resource Record
Deeds, Titles, other Real Property Sale, Acquisition or Expansion records	Permanent	Archival and litigation	
Deposit Slips	7 years	IRS and 24 P.S. §5-518 requires 6 year minimum	
Depreciation Schedules	7 years	IRS	
Direct Deposit Records	7 years	IRS	Human Resource record
Disaster Response Files	Permanent	Archival and litigation	
Disposition Records (Inventory Disposal)	3 years after disposal	IRS	
Distribution Reports-monthly salary and benefit status	3 years	IRS	Human Resource Record with both public and private information
Donor contributions	6 year minimum	24 P.S. §5-518	
Emergency Operating Plan	5 years	35 Pa.C.S. §7701(g)	
Employee Benefit Plans	1 year after termination of Plan	29 CFR §1627.3(b)(2)	Public Human Resource Record
Employee Directories	Permanent	Archival and litigation	May contain both public and private information
Employee evaluations, job descriptions, insurance records and internal investigations	Permanent	Litigation	Human resource record – private information
Employee wage, tax statements, deduction annuity authorization and deduction authorization files	Permanent	Archival and litigation	Human Resource record – private information

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Employment applications and related documents for individuals hired	3 years after active employment ends	Litigation	Human Resource Record – private information
Employment applications for individuals not hired	3 years	Litigation	Public Human Resource Record
Equal Employment Opportunity Report & Related Records	Permanent	Archival, Litigation	Human Resource Record; note 29 CFR §1602.39 and 1602.41 require districts** to retain for 3 years the most recently filed EE0-5
Equipment inventory files	7 years	IRS	
Executive Correspondence	Permanent	Archival	
Facility Safety Inspection Reports	5 years	Administrative and District** requires for insurance policies	
Family & Medical Leave Act Notice and other documents	3 years	Litigation and 29 CFR §825.500	Private Human Resource Record
Feasibility Studies - before installation of technology or equipment	2 years	Administrative	May keep longer if need justifies
Fire and Structural Safety Records	6 years after the building no longer exists, but not less than 21years	Litigation	
Fixed Assets records	Permanent	IRS	
Food Services file	1 year	Administrative	Destroy after annual audit
Free and Reduced Lunch Application and approval/denial	5 years	Administrative and 24 P.S. 13-1337(e)	
Garnishment Records – for debts owed by employees and attached to employee earnings	3 years after end of garnishment	IRS, Litigation and Personnel file	Human Resource Record – contains some private information
General Journal Entry Report (monthly) – used to make adjustments and corrections to accounting records	4 years	Administrative	Kept with General Ledger which is retained permanently

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General Ledger	Permanent	IRS, archival and litigation	
Grant Program files	10 Years after renewal or close of grant	For auditing purposes and 24 P.S. § 5-518 for 6 year minimum	Permanent if of historical value
Grievance Records	6 years after final resolution	Administrative and Litigation	Human Resource Record – private
Hazardous Waste Manifest Document	3 years	Litigation	Documents Nurse's office medical waste
Health and Life Insurance Records	3 years after termination of employee or benefit expiration, whichever first	Litigation, archival, administrative and personnel file	Private Human Resource Record
Housekeeping file – includes charity fund drives, custodial service requests, parking space assignments and distribution of keys	1 year	Administrative	
Income Tax Exemptions and Withholdings	7 years	IRS	Private Human Resource Record
Individual Authorized Allotment files – including exemptions, withholding taxes, IRS Form W-4, etc.	4 years after being superseded or separation of employee	IRS	Private Human Resource Record
Insurance Claims	6 years after resolution of claim	Administrative and 24 P.S. § 5-518 requires 6 years minimum	
Insurance Deduction files	3 years after employee separation	IRS	Private Human Resource Record
Insurance policies – includes liability, workers' compensation, etc.	Permanent	Litigation	
Interdepartmental Billing – for services and materials	3 years	Administrative	

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Internal Committee Records	2 years or until administrative need ends, whichever longer	Administrative	
Inventory	6 years	24 P.S. §5-518	
Invoices (after payment)	7 years	IRS and 24 P.S. §5-518 requires 6 year minimum	
IRS exemption application and determination letter and IRS examinations, rulings and comments	Permanent	Archival	
Job Action Records - as to any actions, including correspondence, press clippings, etc. of work stoppages, informational picketing, etc. by teachers or staff	Permanent	Archival and Litigation	
Job Classification Records	Not less than 10 years	Litigation	Public Human Resource Record
Job postings – with <b>specific</b> duty descriptions (Public Human Resource Record)	Permanent	Archival and Litigation	29 CFR §1627.3(b)(vi) requires 1 year retention from date of personnel action to which records relate.
Job postings – <b>without specific</b> duty descriptions (Public Human Resource Record)	6 years	Litigation	29 CFR §1627.3(b)(vi) requires 1 year retention from date of personnel action to which records relate.
Labor Agreements or contracts including collective bargaining (public) and employment agreements (private)	3 years	29 CFR §516.5 (change from original policy which required permanent record kept but no cite)	Human Resource Record – contains both public and private information
Lead or Copper Content Testing and Remediation Files	50 years when level exceeds and ten years when levels below action level	Administrative and Litigation	

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Leases – equipment or personally	1 year following expiration/termination of lease	Administrative and litigation	See Real Estate leases – permanent
Leases for Real Estate	Permanent	Archival	
Leave Adjustment Records – as made during a pay period	5 years	Administrative and Litigation	Private human resource record
Leave application files and supporting documents for vacation, sick time, etc.	1 year	Administrative and litigation	Private Human Resource Record
Legal Case files	Permanent	Archival and Litigation	
Library Material Censorship & Complaint Records	6 years after last entry	Litigation and Administrative	Note that if issues deal with serious constitutional issues, may retain as permanent for historical significance
Lost Checks for reissuance	1 year	Administrative	For audit
Maintenance Testing, Service, Operational and Repair Records	6 years after vehicle or equipment no longer in use	Administrative and Litigation	
Monthly financial reports & statements	1 year after publication of annual report	Administrative	Becomes part of permanent record of audit
Monthly Payroll Deduction billings	7 years	IRS	Private Human Resource Record
Official Plans, maps, designs and photos	Permanent	Archival	
Organizational Files – relating to administrative structure of school	Permanent	Archival	
Payroll Absence Summary Report	5 years	Administrative and Litigation	Private Human Resource Record
Payroll Register and Voucher	7 years	IRS; 29 CFR §516.5 & 1627.3(a) requires 3 years for Payroll Register	Private Human Resource Record
Pension plan/Employee Benefit plan documents	Term of plan plus one year after termination	Per 29 CFR §1627.3(b)(2)	Human Resources Record – public information

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Performance Guaranties (written warranties)	1 year after expiration	Litigation	
Personnel Action Records – includes corrections to payroll for identifying employee information and salary adjustment, termination, etc.	1 year	Administrative	Human Resource Record – has both public and private information
Personnel Records – including applications for employment, resume, evaluation, notice to resign/terminate, teacher class records, etc.	Permanent	Archival, Litigation, Administrative and PA Public School Employees' Retirement System	Human Resource Record with both public and private information
Pesticide Application Record	Permanent	Litigation; otherwise, 24 P.S. 7-772.2(b)(2) requires detailed record of all chemical pest control for at least 3 years.	
Pesticide Applicator Certification	6 years	Administrative and litigation	
Pesticide Inventory	40 years after superseded or obsolete	Litigation	
Petty cash records	7 years	IRS and 24 P.S. §5-518 requires 6 year minimum	
Policies & Procedures Manual	Permanent	Archival	
Press Release Files	Permanent	Archival	
Property Inventory	6 years after replacement, sale or discontinuance of use	IRS, Litigation and Administrative	
Public Facility Use Files	Permanent or 6 years	Archival	If no historical value, 6 years for administrative purposes
Publications	Permanent	Archival	
Purchase Requests (including vendor invoices)	7 years	IRS and 24 P.S. §5-518 requires 6 year minimum	

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Receipt & Expenditure Summary – including Funds Ledger and Monthly Journal of Receipts	6 years minimum	24 P.S. §5-518	
Records Transfer Sheets	Permanent	Archival	Stored at school district** record centers or historical society
Remediation by replacement of lead/copper plumbing and remediation by elimination or replacement of water cooler not connected to copper plumbing	6 years	Administrative and Litigation	
Repair, Installation & Maintenance Records	6 years	Administrative	
Retirement Files – for employees	5 years after retirement	Litigation	Private Human Resource Record
Retirement Reports – monthly as submitted to State Retirement System	3 years	Administrative	Private Human Resource Record
Right to Know Request Forms of Records	1 year	Administrative	
Right-To-Know MSDS File	3 years or until superseded or replaced	Administrative	
Sales Invoices	7 years	IRS and 24 P.S. §5-518 requires 6 year minimum	
Security Records – including visitor register and security guard reports	6 years	Litigation and administrative	
Service Requests for administration/staff computer system	1 year	Administrative	
Software Licenses	Current as long as software is on computer	Litigation and Administrative	
Surplus Property Case files	6 years after final payment	24 P.S. § 5-518 and administrative	



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Surveys	6 years	Administrative	Permanent if of historical value
Taxable Wage Earning Reports – include IRS Form W-2, withholdings through Form W-3, etc.	7 years	IRS	Private Human Resource Record
Teacher Course Records and Workshop Records	55 years	Archival, Litigation and Personnel	Private Human Resource Record
Technical Reference File- includes unofficial copies of reports, studies, data compilation, drawings, periodicals, books, brochures, catalogs and vendor lists	1 year	Administrative	
Time cards	7 years	IRS	Private Human Resource Record
Toxic Substance Exposure Records	Permanent	Litigation	Exposure of employees handling substances, list of substances present, MSDS, and training records for employee handling
Travel/Passenger Reimbursement records (include hotel, meals, mileage)	7 years	IRS	Contains both public and private employee information
Unemployment Insurance Records	6 years after final payment	Litigation & Personnel	Human Resource Record with both private and public information
Unsuccessful Grant Applications	3 years	Administrative	
Vendor File	2 years after inactive	Administrative	
Vendor Files for PA Premier Education Technology Bid/Buy Program	3 years	Administrative	Destroy after audit
Workers Compensation claims	1 year after death of employee	Litigation	Human Resource Record with both public and private information

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Working Papers – include studies, notes, drafts and interim reports for projects	5 years after project completion	Administrative	