



Record Retention and Destruction Policy

Board Approved: 3.17.16
Board Amended: 06.18.20

Policy Number: 806

POLICY PURPOSE

The purpose of this Policy is to ensure that necessary records and documents are adequately protected and maintained to ensure that records that are no longer needed by Spectrum High School and Spectrum Middle School (Spectrum) or are of no value are discarded at the proper time. This Policy is also for the purpose of aiding employees of Spectrum in understanding their obligations in retaining hard copy and/or electronic documents – including email, web files, text files, sound and movie files, PDF documents, and all and all Microsoft Office or other formatted files.

POLICY

This Policy represents Spectrum’s policy regarding the retention and disposal of records and the retention and disposal of electronic documents.

ADMINISTRATION

Attached, as Appendix A, is a Record Retention Schedule that is approved as the initial maintenance, retention and disposal schedule for physical records of Spectrum and the retention and disposal of electronic documents. The Executive Director, and/or designee, (the “Administrator”) is the officer in charge of the administration of this Policy and the implementation of processes and procedures to ensure that the Record Retention Schedule is followed. The Administrator is also authorized to: (1) make modifications to the Record Retention Schedule from time to time to ensure that it is in compliance with local, state, and federal laws and includes the appropriate document and record categories for Spectrum; (2) monitor local, state, and federal laws affecting record retention; and (3) annually review the record retention and disposal program; and monitor compliance with this Policy.

SUSPENSION OF RECORD DISPOSAL IN EVENT OF LITIGATION OR CLAIMS

In the event Spectrum is served with any subpoena or request for documents or any employee becomes aware of a governmental investigation or audit concerning Spectrum, 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 necessary steps to promptly inform all staff of any suspension in the further disposal of documents.

APPLICABILITY

This Policy applies to all physical records generated in the course of Spectrum High School’s operation, including both original documents and reproductions. It also applies to the electronic documents described above.



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In the event that policies adopted by the School are in conflict with then applicable Minnesota law, the provisions of the law will apply.



APPENDIX A – RECORD RETENTION SCHEDULE

The Record Retention Schedule is organized as follows:

SECTION TOPIC

- a. Accounting and Finance
- b. Contracts
- c. Corporate Records
- d. Correspondence and Internal Memoranda
- e. Electronic Documents
- f. Grant Records
- g. Insurance Records
- h. Legal Files and Papers
- i. Miscellaneous
- j. Payroll Documents
- k. Pension Documents
- l. Personnel Records
- m. Property Records
- n. Tax Records
- o. Contribution Records
- p. Programs & Services Records
- q. Fiscal Sponsor Project Records
- r. Student Records

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 Financial Statements | Permanent |
| Annual Audit Records, including work papers and other documents that relate to the audit | 7 years after completion of audit |
| Annual Plans and Budgets | 2 years |
| Bank Statements and Canceled Checks | 7 years |
| Employee Expense Reports | 7 years |
| General Ledgers | Permanent |
| Interim Financial Statements | 7 years |
| Notes Receivable ledgers and schedules | 7 years |
| Investment Records | 7 years after sale of investment |
| Credit card records (documents showing customer credit card number) | 2 years. |

1. Credit card record retention and destruction

A credit card may be used to pay for Spectrum’s products and services. All records showing customer credit card number must be locked in a desk drawer or file cabinet when not in immediate use by staff. If

it is determined that information on a document, which contains credit card information, is necessary for retention beyond 2 years, then the credit card number will be deleted from the document.

B. CONTRACTS

| Record Type | Retention Period |
|--|---|
| Contracts and Related Correspondence (including any proposal that resulted in the contract and all other supportive documentation) | 7 years after expiration or termination |

C. CORPORATE RECORDS

| Record Type | Retention Period |
|--|------------------|
| Corporate Records (minute books, signed minutes of the Board and all committees, corporate seals, articles of incorporation, bylaws, annual corporate reports) | Permanent |
| Licenses and Permits | Permanent |

D. CORRESPONDENCE AND INTERNAL MEMORANDA

General Principle: Most 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 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 *within two years*. Some examples include:
 - a. Routine letters and notes that require no acknowledgement or follow-up, such as notes of appreciation, congratulations, letters of transmittal, and plans for meetings.
 - b. Form letters that require no follow-up.
 - c. Letters of general inquiry and replies that complete a cycle of correspondence.
 - d. Letters or complaints requesting specific action that have no further value after changes are made or action taken (such as name or address change.)
 - e. Other letters or inconsequential subject matter or that definitely close correspondence to which no further reference will be necessary.
 - f. Chronological correspondence files.

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.

E. ELECTRONIC DOCUMENTS

1. **Electronic Mail:** Not all email needs to be retained, depending on the subject matter.
 - a. All email – from internal or external sources – is to be deleted after 12 months.
 - b. Staff will strive to keep all but an insignificant minority of their email related to business issues.
 - c. Spectrum will archive email for six months after the staff has deleted it, after which time the email will be permanently deleted.
 - d. All Spectrum business-related email should be downloaded to a service center or user directory on the server.
 - e. Staff will not store or transfer Spectrum-related email on non-work-related computers except as necessary or appropriate for Spectrum purposes.
 - f. Staff will take care not to send confidential/proprietary Spectrum information to outside sources.
 - g. Staff with more than 500 MB in their email account will be unable to send or receive messages until the size of their account is reduced. Staff will be notified by Spectrum as their account size approaches 500 MB.
 - h. Any email staff deems vital to the performance of their job should be copied to the staff's U: drive and printed and stored in the employee's workspace.
2. **Electronic Documents:** including Microsoft Office Suite and PDF files (Retention also depends on the subject matter.)
 - a. **PDF documents** – The length of time that PDF file should be retained should be based upon the content of the file and the category under the various sections of this policy. The maximum period that a PDF file should be retained is 6 years. PDF files the employee deems vital to the performance of his or her job should be printed and stored in the employee's workspace.
 - b. **Text/formatted files** – Staff will conduct annual reviews of all text/formatted files (e.g., Microsoft Word documents) and will delete all those they consider unnecessary or outdated. After five years, all text files will be deleted from the network and the staff's desktop/laptop. Text/formatted files the staff deems vital to the performance of their job should be printed and stored in the staff's workspace.
 - c. **Hard copy files may be converted to PDF or Text/formatted files**, saved, and backed up on the network in the same manner as described below. Once electronic copies have been created and stored, hard copy files may then be destroyed and documented. The electronic copy becomes the official copy and will be maintained according to the retention and destruction schedule.
3. **Web Page Files: Internet Cookies**
 - a. All workstations: Internet Explorer (or whatever browser is utilized) should be scheduled to delete Internet cookies once per month.

Spectrum High School does not automatically delete electronic files beyond the dates specified in this Policy. It is the responsibility of all staff to adhere to the guidelines specified in this policy.



Each day, Spectrum will run a backup copy of all electronic files (including email) on Spectrum’s servers, as specified in the Spectrum Disaster Recovery Plan. This backup is a safeguard to retrieve lost information within a one-year retrieval period should documents on the network experience problems. The backup copy is considered a safeguard for the record retention system of Spectrum, but is not considered an official repository of Spectrum records. All monthly and yearly back up are stored offsite according to Spectrum’s Disaster Recovery Policy.

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.

F. GRANT RECORDS

| Record Type | Retention Period |
|--|--|
| Original grant proposal | 7 years after completion of grant period |
| 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 the grant funds | 7 years after completion of grant period |

G. INSURANCE RECORDS

| Record Type | Retention Period |
|--|---|
| Annual Loss Summaries | 10 years |
| Audits and Adjustments | 3 years after final adjustment |
| Certificates Issues to Spectrum High School | Permanent |
| Claims Files (including correspondence, medical records, injury documentation, etc.) | Permanent |
| Group Insurance Plans – Active Employees | Until Plan is amended or terminated |
| Group Insurance Plans – Retirees | Permanent or until 6 years after death of last eligible participant |
| Inspections | 3 years |
| Insurance Policies (including expired policies) | Permanent |



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|----------------------------|----------|
| Journal Entry Support Data | 7 years |
| Loss Runs | 10 years |
| Releases and Settlements | 25 years |

H. 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 Records Retention Plan | 10 years |

I. MISCELLANEOUS

| Record Type | Retention Period |
|---|---------------------------------------|
| Consultant's Reports | 2 years |
| Material of Historical Value (including pictures, publications) | Permanent |
| Policy and Procedures Manuals – Original | Current version with revision history |
| Policy and Procedures Manuals – Copies | Retain current version only |
| Annual Reports | Permanent |

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 | 2 years |
| Unclaimed Wage Records | 6 years |

K. PENSION DOCUMENTS AND SUPPORTING EMPLOYEE DATA

General Principle: Pension documents and supporting employee data shall be kept in such a manner that Donors Forum can establish at all times whether or not any pension is payable to any persona and if so the amount of such pension.

| Record Type | Retention Period |
|--------------------------------|------------------|
| Retirement and Pension Records | Permanent |

L. PERSONNEL RECORDS

| Record Type | Retention Period |
|-------------|------------------|
|-------------|------------------|

| | |
|---|--|
| Commissions/Bonuses/Incentives/Awards | 7 years |
| EEO- I/EEO -2 Employer Information Reports | 2 years after superseded or filing (whichever is longer) |
| Employee Earnings Records | Separation + 6 years |
| Employee Handbooks | 1 copy kept permanently |
| 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) | 2-4 years (4 years if file contains any correspondence which might be construed as an offer) |
| Job Descriptions | 3 years after superseded |
| Personnel Count Records | 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: Donors Forum 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 such 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, and property tax laws.

| Record Type | Retention Period |
|--|------------------|
| Tax-Exemption Documents and Related Correspondence | Permanent |
| IRS Rulings | Permanent |
| Excise Tax Records | 7 years |
| Payroll Tax Records | 7 years |



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|--|-----------|
| Tax Bills, Receipts, Statements | 7 years |
| Tax Returns – Income, Franchise, Property | Permanent |
| Tax Workpaper Packages – Originals | 7 years |
| Sales/Use Tax Records | 7 years |
| Annual Information Returns – Federal and State | Permanent |
| IRS or other Government Audit Records | Permanent |

O. CONTRIBUTION RECORDS

| Record Type | Retention Period |
|---|------------------|
| Records of Contributions | Permanent |
| Spectrum High School or other documents evidencing terms of gifts | Permanent |

P. PROGRAM AND SERVICE RECORDS

| Record Type | Retention Period |
|--|-------------------------|
| Spectrum High School Programs and Services | 7 years |
| Spectrum High School convenings | Permanent (1 copy only) |
| Research and Publication | Permanent (1 copy only) |

Q. FISCAL SPONSOR PROJECT RECORDS

| Record Type | Retention Period |
|------------------------|------------------|
| Sponsorship agreements | Permanent |



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R. STUDENT RECORDS

| Record Type | Example/Description | Retention Period |
|---|--|------------------------------|
| Accident Reports - Student | | Permanent |
| Achievement and Standardized Tests Results | Testing/Academic Results | Permanent |
| Emergency Care Information | | 5 Years |
| Attendance and Membership Data | Enrollment/Application Form(s) | Permanent |
| Attendance and Membership Data | MARRS Data - Detailed | 5 Years |
| Health and Immunization information | | Age 23 / 5 years |
| School Nurse Notes | Anecdotal Records | 5 Years |
| Health Room Log | Daily Record of Student Reporting to Health Room (Excluding Anecdotal Records) | 5 Years |
| Cumulative File | Including Record of Access, Log In/Out Record for Review or Transfer of Student Records | Permanent |
| Demographic Information | District Census | Permanent |
| Demographic Information | Student Directory information | 5 Years |
| Demographic Information | Student Family information, including Dissolution or Custody Orders, etc. | Graduation or Leave District |
| LEP Reports | Home Language Reports (LEP) | 5 Years |
| Extra and Co-curricular Participation Records | Team Results, Participation, Contracts, (If included in Cumulative File - Permanent Retention) | 5 Year |
| Homeschool Records | | Permanent |
| Preschool Screening | | Permanent |



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|--|---|--------------------------------|
| Nonresident Pupil Attendance Applications/Agreements | | 5 Years |
| School Performance Data | Yearly Report Cards | 5 Years after Leave/Graduation |
| School Performance Data | Transcripts | Permanent |
| Auxiliary Organization Records | Clubs, interest Groups, Student Councils, Athletic Associations | Permanent |
| Auxiliary Organization Records | Graduation Programs | Permanent |
| Auxiliary Organization Records | Activity Funds - Treasurer's Records, Bylaws, Membership Records, Meeting Minutes | Permanent |
| Driver Education Files | | 5 Years |
| Special Education Records | Evaluation File, SPED File, IEP, ELL 504 | 5 Years |
| School Counseling File | | 1 Year after leave/Graduation |

Minnesota Historical Society
 State Archives Department
 Minnesota History Center
 345 Kellogg Blvd., West
 St. Paul, MN 55102-1906
 (651) 297-4502 Fax: (651) 296-9961

NOTIFICATION OF ADOPTION
 OF
 SCHOOL DISTRICT GENERAL
 RECORDS RETENTION SCHEDULE

1. Complete this form and send the original and 2 copies to the State Archives Department at the above address.
2. Destruction of records according to the general schedule is **NOT** permitted until this form is signed by the Minnesota Historical Society.

| | | |
|--|----------------------------|--|
| School District (Name and Number) <i>Spectrum High School #4160</i> | County <i>Sherburne</i> | Telephone (Include Area Code) <i>763-241-8703</i> |
| Street Address <i>17796 Industrial Circle NW</i> | | City, Zip Code <i>Elk River, MN 55330</i> |

This is to notify the Minnesota Historical Society that the school district named above has officially adopted the Minnesota School District General Records Retention Schedule. School districts are advised to adopt the entire schedule. If this is not possible, individual sections may be adopted. ("X" the appropriate items.)

The School District Adopts the Entire Schedule.

The School District Adopts Only the Following Sections:

- | | | |
|--|--|---|
| <input type="checkbox"/> Administration | <input type="checkbox"/> Food Service | <input type="checkbox"/> Personnel |
| <input type="checkbox"/> Buildings | <input type="checkbox"/> Finance | <input type="checkbox"/> Student |
| <input type="checkbox"/> Community Education | <input type="checkbox"/> Health and Safety | <input type="checkbox"/> Transportation |
| <input type="checkbox"/> Curriculum | <input type="checkbox"/> Payroll | |

| | | |
|---|--|------------------------|
| Name/Title of School District Official (print) <i>Vanessta Spark, Executive Director</i> | Signature of School District Official <i>Vanessta Spark</i> | Date <i>3.18.16</i> |
|---|--|------------------------|

The Minnesota Historical Society acknowledges your Notification of Adoption of the School District General Records Retention Schedule. You are authorized to retain and dispose of records as indicated on the Schedule.

| |
|---|
| Director or Designee, Minnesota Historical Society <i>Charles Lodgen</i> |
| Date <i>22 March 2016</i> |