

# Storey County School District Policy Manual

Adopted: .....

Revised: 6-3-03

**Section:** (B) Board of Trustees

**Title:** Retention of Records

**Previous Policy Number:** BK

*Presented as below to School Board for Review on 9-27-2000, 5-13-2003, 6-3-03*

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## RETENTION OF RECORDS

In accordance with the Nevada Revised Statutes, 354.624, and Chapters 239 and 260, the following procedures will be observed on retention of records:

1. The superintendent is designated the custodian of records. Matters pertaining to record retention will be referred to him.
2. Personnel maintaining records will observe the retention schedule. Records listed on the schedule will be destroyed upon completion of the retention time shown, except for those records showing a retention time of five (5) years or more.
3. Records showing a retention time of five (5) years or more will not be destroyed until after the completion of the following procedures:
  - a. The person maintaining the records will prepare a request to the Superintendent listing the records to be destroyed.
  - b. The Superintendent will:
    - (1) Review the request to determine if a final school board approved audit has been made. If such audit has not been made he will cause such to be made during the next regular audit.
    - (2) Review the materials for historic significance. If such is determined, and disposition is made, maintain an accounting of such disposition, indicating the nature of identity of the records and the date of delivery, i.e. forward to the Secretary of State for permanent preservation in the State Archives, etc..
    - (3) If (2) is not selected as a means of disposal, after completion of (1), advise the requestor of what action to take. Maintain an accounting of old records destroyed, indicating the nature or identity of date of destruction.
4. Records Retention Timetable - Legend for:  
**Authority to Dispose:**

AD	Administrative Decision
ASPR	Armed Services Procurement Regulation
CFR	Code of Federal Regulations
FLSA	Fair Labor Standards Act
ICC	Interstate Commerce Commission
INS	Insurance Company Regulations
ASM	Industrial Security Manual - Attachment to DD Form 441

**Retention Period:** Letters are preceded by the number of years to keep the records (i.e. 3AA= after the board approval of final audit these records must be kept for a minimum of 3 years) or by the letter P which is a permanent record. Any record with a number only is the number of years kept.

AA	Dispose after Board approval of final audit
AE	Dispose after expiration
AF	Dispose after end of fiscal year
AFA	Dispose after Federal audit
AS	Dispose after settlement
AT	Dispose after termination or after transfer

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OBS	Dispose when obsolete
P	<b>PERMANENT</b>
SUP	Dispose when superseded

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5. Type of Records/Retention Period/Authority:

TYPE OF RECORDS	RETENTION PERIOD	AUTHORITY
<u>ACCOUNTING AND FISCAL</u>		
Accounts Payable Invoices	3AA	ASPR,FLSA
Accounts Payable Ledger	3AA	AD
Accounts Receivable Ledger	3AA	AD
Authorizations for Accounting	SUP	AD
Balance Sheets	P	AD
Bank Deposit Listings	3AA	AD
Budgets	3AA	AD
Capitol Assets Records	P	AD
Cash Receipt Records (Treas.)	3AA	AD
Cost Accounting Records	4	AD
Federal Program Records	3AFA	CFR
Financial Statements	3AA	AD
Payroll Register	3AA	FLSA
Petty Cash Records	3AA	AD
Purchase Orders	AS	AD
Travel Vouchers	3AA	AD
Warrants	3AA	AD
Warrant Registers	P	AD
Work Papers	3AA	AD
<u>ADMINISTRATIVE RECORDS</u>		
Audit Reports	P	AD
Audit Work Papers	3AA	AD
Directions from Board	P	AD
Projects	SUP	AD
Systems and Procedures	SUP	AD
<u>CONTRACT ADMINISTRATION</u>		
Contracts, Negotiated Agreements, Bailments, Changes, Specifications, Procedures, Correspondence thereto		
Drawings	P	CFR
	P	AD
<u>CORPORATE</u>		
Annual Reports	P	CFR
Bonds, Surety	P	AD
Charters, Constitutions, Bylaws	P	AD
Contracts	20 AT	AD
Minutes of School Board	P	AD
Taped Minutes of School Board Meetings	2AE	AD

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TYPE OF RECORD	RETENTION PERIOD	AUTHORITY
<u>LEGAL</u> Claims and Litigation on Torts and Contracts Law Records, Federal, State and Local	P P	AD AD
<u>OFFICE SUPPLIES AND SERVICES</u> Inventories Office Equipment Records Requests for Services Requisitions for Supplies and Equipment	1 AF SUP 6 AF SUP 1 AF SUP 1 AF SUP	AD AD AD AD
<u>PERSONNEL</u> Accident Reports, Injury Claims, Settlements Applications Attendance Records, Employee, and Student Registers Certificates, Changes and Terminations Elementary Student Files Employee Contracts Health and Safety bulletins High School Student Cumulative Records Insurance Records, Employees Job Descriptions Ratings and Evaluations Teacher Class Record Book Training Manuals	50 AS OBS  50 50 AT 50 P P 11 AT P SUP 2 or SUP 4 P SUP	STATE,CFR, INS AD  AD AD,ASPR,CF R AD AD AD AD AD AD AD AD AD AD
<u>PLANT AND PROPERTY RECORDS</u> Depreciation Schedules Insurance Records Inventory Records Maintenance and Repair/Bldg & Equipment Property Deeds Remodeling Drawings	P 11 SUP P SUP SUP P P SUP	AD INS AD AD AD AD AD

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TYPE OF RECORD	RETENTION PERIOD	AUTHORITY
<u>PROCUREMENT, PURCHASING</u> Bids, Awards Contracts	3 AT 3 AT	AD AD
<u>SECURITY</u> Fire Prevention Program	P	AD
<u>TAXATION</u> Annuity or Deferred Payment Plan Inventory Reports Tax bills and Statements Tax Exemption Certificates	P P P P	CFR CFR AD CFR