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 and 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 Nord Country 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 Administrator shall authorize provision. No documents shall be concealed, altered or destroyed with the intent to obstruct the investigation or litigation.

6. **Adoption and Review**
   1.1 Originally Adopted: 2/12/2014
   1.2 Most Recent Review: 4/27/2022