

BUSINESS PROCEDURES

Records

Board of Director's Records

The Secretary of the Board of Directors shall cause to be kept and preserved, according to the schedule below, all records herewith listed:

Type of Record	Length of Preservation
1. Secretary's financial records	Permanently
2. Treasurer's financial records	Permanently
3. Permanent records of individual pupils	Permanently
4. Minutes of the Board of Directors	Permanently
5. Pollbooks/Results of elections	Permanently
6. Bonds and bond coupons	Ten years
7. Annual budget	Permanently
8. Annual audit reports	Permanently
9. Record of payment of judgments against the school district	Twenty years
10. Written contracts	Ten years
11. Cancelled warrants, check stubs, bank statements, bills, invoices, and other related records	Five years
12. Recordings of closed meetings	One year
13. Non-payroll personnel records	Seven years
14. Payroll records	Three years

Date of Adoption: 11-17-86

Date of Review: 10-2-90, 2-21-94, 01-20-97, 03-20-00, 06-16-03, 05-21-07

LEGAL REF: Iowa Code Chapters 291.6-291.11