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*May 13, 2008*

*Dear School District Records Commission:*

*In an effort to organize and systemize school district Records Retention Schedules and the records retention and disposal process for the State of Ohio, our office has created a suggested Records Retention and Disposal Schedule for your consideration and ultimate adoption.*

*The enclosed Records Retention Schedule (RC-2) lists common school district records and sets forth suggested retention periods for each. The schedule has been reviewed by both the Ohio Historical Society and the State Auditor's Office. Our goal is to encourage all school districts within the State of Ohio to adopt and follow the suggested schedule. Such action on your part would assist our office in making the records retention and disposal review process more uniform, as well as more cost effective.*

*Please find enclosed an instruction handout regarding the record retention and disposal process. Follow the instruction handout to create and adopt your records and disposal guidelines, procedures and Record Retention Schedule (RC-2). Also enclosed are copies of appropriate forms which you may copy and use to affect the process.*

*Questions regarding this mailing packet may be directed to your area Ohio Historical Society-Local Government Records Program or to the State Auditor's Office. Thank You for your attention to this matter. Your assistance in coordinating the system is greatly appreciated.*

*Sincerely,*

*Martin E. Meeks  
Records Specialist*

*Enclosure*

## **SAMPLE RECORDS DISPOSAL POLICY**

The orderly acquisition, storage and retention of school district records is essential for the overall efficient and effective operation of the district. The Board of Education establishes a district records commission to govern matters pertaining to district records, their retention and disposal in accordance with ORC 149.41.

The records commission shall consist of the board president, treasurer, and superintendent. The treasurer shall serve as chairman/secretary of the district records commission. The members of this commission shall appoint necessary records officers through the district to carry out the necessary work associated with district records.

The district records commission shall meet at least once annually to review certificates of records disposal forms (RC-3) as submitted by the records officers. Upon the approval of the commission, such records may be disposed of, pursuant to the following standards:

1. Procedures to dispose of records according to the school district's approved schedule of records retention and disposition (RC-2) will be initiated annually.
2. Records officers will list those eligible, disposable records on the certificate of records disposal (RC-3), in accordance with the district's approved schedule.
3. The records commission shall review the certificates of records disposal forms as submitted, annually.
4. Upon the commission's approval, the certificates (RC-3) will be forwarded as follows:
  - Original        -Forward the original to the Ohio Historical Society.
  - Copies         -Keep one copy for the Record Commission files.
  - The Ohio Historical Society will send a copy to the State Auditor's office on your behalf. The school district does not need to send a copy to the State Auditor's office.
5. Records shall be destroyed only as directed by the district records secretary.
6. The district records shall develop the necessary regulations and record retention schedules to carry out their purpose.

## **RECORDS RETENTION AND DISPOSAL PROCESS INSTRUCTION HANDOUT**

### **TERMINOLOGY:**

- RC-2:** The RC-2 Form is used to establish the general Schedule of Records Retention and Disposition to be used by your entity. It must be created and approved by your Records Commission per the Ohio Revised Code and then approved by both the Ohio Historical Society and the State Auditor's Office.
- RC-3:** The RC-3 Form is also called the "Certificate of Disposal." This form gives notice as to when records are to be disposed according to the pre-approved general Schedule of Records Retention (RC-2). This form simply serves as notice to the Ohio Historical Society and State Auditor's Office that records will be disposed of by your entity per your pre-approved general Schedule. You should prepare and mail the RC-3 to the Ohio Historical Society fifteen (15) business days prior to disposal.
- RC-1:** The RC-1 is a one-time records disposal schedule. It pre-empts the RC-2 and approval is limited to the listed documents only. We do not encourage use of this form, as a system adhering to the RC-2 and RC-3 format is more efficient and cost-effective.

### **PROCEDURE:**

#### **RC-2 Process**

1. Create and adopt a general Schedule of Records Retention and disposition for entity.
2. Submit this Schedule to your Department Head for approval if applicable.
3. Submit and obtain approval of this general Schedule from your local Records Commission per the Ohio Revised Code. (See Ohio Revised Code Section 149.38 for municipalities, 149.41 for school districts or 149.42 for townships for the composition of your commission.)
4. Make and keep one copy of the general Schedule for the Records Commission file. Maintain a copy for your files.
5. Once approved by your Records Commission, forward the general Schedule to the Local Records Specialist from the Ohio Historical Society. See the attached map for the Ohio Historical Society for your county.
6. The Ohio Historical Society Records Specialist will review and approve the schedule if acceptable, and then forward to the Auditor of State Records Officer in Columbus, Ohio.

7. The Auditor of State Records Officer will review and approve the Schedule and make a copy to be maintained in the Columbus office. The original Schedule will be mailed back to the Ohio Historical Society.
8. The Ohio Historical Society will make a copy and mail it to you for your records and will keep on (1) copy for its own files.

**RC-3  
Process:**

1. Once the General Schedule has been approved by both the Ohio Historical Society and the State Auditor's Office and is in place, you will use the RC-3 Form to activate the disposal process. Your entity's Records Officer must complete the RC-3 Form when disposal is timely according to the pre-approved RC-2 General Schedule.
2. Complete the RC-3 Form and make one (1) copy for your Records Commission files. Maintain one copy for your files.
3. Mail the original RC-3 Form to the Ohio Historical Society.
4. The Record Specialist will forward to the State Auditor's Office on your behalf.
5. You will not receive the original RC-3 Form back. Its purpose is to serve notice to both the Ohio Historical Society and State Auditor's Office that disposal of records is to take place.
6. Wait fifteen (15) business days after mailing the RC-3 Form to the Ohio Historical Society and then dispose of records according to the approved Schedule.
7. If for some reason, disposal is not appropriate, you will be informed within the fifteen (15) business day period established for such a situation.

## RECORD RETENTION AND DESTRUCTION

### Key to Schedule

1000- BOARD AND ADMINISTRATIVE RECORDS

5000- CENTRAL DEPARTMENT

20000- EMPLOYEE RECORDS

6000- FINANCIAL RECORDS

3000- STUDENT RECORDS

7000-PAYROLL RELATED RECORDS

4000- BUILDING RECORDS

8000- REPORTS

9000- OTHER

Symbols meanings:

“After end of fiscal year” means the number of years specified plus the current year.

“Provided Audited” means the record series has been audited by the Auditor of State and the audit report released.

## SCHEDULE OF RECORDS RETENTION AND DISPOSITION

(1) TO: \_\_\_\_\_ Records Commission, Tel. No.: \_\_\_\_\_

\_\_\_\_\_  
 (ADDRESS) (CITY) (ZIP CODE) (COUNTY)

(2) FROM: \_\_\_\_\_  
 (POLITICAL SUBDIVISION NAME) (UNIT)

\_\_\_\_\_  
 (SIGNATURE OF RESPONSIBLE OFFICIAL) (TITLE) (DATE)

(3) CERTIFICATION: I hereby certify that our records commission met in an open meeting, as required by Section 121.22 ORC, and passed the retention schedules contained on this form and any continuation sheets. I further certify that our commission will make every effort to prevent these record series from being destroyed, transferred, or otherwise disposed of in violation of this schedule and that no record will be knowingly disposed of which pertains to any pending case, claim, action or request. This was approved on \_\_\_\_\_ as reflected by the minutes kept by this commission.

Chairman, Records Commission: \_\_\_\_\_  
 Signature Date

(4) Subject to selection upon receipt of a Certificate of Records Disposal (RC-3): \_\_\_\_\_  
 For the Ohio Historical Society Date

Approved by the Ohio Auditor of State: \_\_\_\_\_  
 For the Ohio Auditor of State Date

(5) Schedule Number	(6) Record title and description	(7) Retention Period	(8) For use by Auditor of State or OHS-LGRP
<u>1000</u>	<u>BOARD AND ADMINISTRATIVE RECORDS</u>		
1101	Minutes Treasurer	Permanent	
1101.1	Audio Tapes Treasurer	2 Years	
1102	Blue Prints, Plans, Maps Business Office & Secretary	Permanent	
1103	Deeds, Easements, Leases Treasurer	Permanent	
1104	Board Policy Books and Other Adopted Policies Superintendent and Secretary	1 year after superceded	
1105	Administrative Regulations Superintendent and Secretary	1 year after superceded	

**SCHEDULE OF REOCRDS RETENTION AND DISPOSITION  
CONTINUATION SHEET**

**FROM:** \_\_\_\_\_  
(POLITICAL SUBDIVISION NAME) (UNIT)

<b>(5) Schedule Number</b>	<b>(6) Record title and description</b>	<b>(7) Retention Period</b>	<b>(8) For use by Auditor of State Or OHS-LGRP</b>
1106	Court Decisions                      Treasurer	Permanent	
1107	Claims and Litigation                      Treasurer	Permanent	
1201	Elections                      Treasurer	10 Years	
1202	Record Disposal forms (RC-3)                      Treasurer	10 Years	
1203	Bargaining Agreements                      Treasurer	10 Years after Expiration	
1204	Budget Policy Files                      Treasurer	5 Years	
1301	Worker's Compensation Claims                      Treasurer	10 Years after Financial Payment made	
1302	Bank Depository Agreements                      Treasurer	4 Years after Completion	
1303	Organization Reports                      Treasurer	2 Years**	
1304	Board Meeting Notes                      Treasurer	1 Year	
1305	Agendas                      Treasurer	1 Calendar Year**	
1401	Adopted Courses of Study                      Superintendent and Secretary	Until Superseded	
1402	Adopted Special Education Programs                      Superintendent and Secretary	Until Superseded	
1403	Adopted Special Programs                      Superintendent and Secretary	Until Superseded	
	*After end of fiscal year ** Provided Audited		

**REV. 6/02**

## SCHEDULE OF RECORDS RETENTION AND DISPOSITION CONTINUATION SHEET

**FROM:** \_\_\_\_\_  
(POLITICAL SUBDIVISION NAME) (UNIT)

(5) Schedule Number	(6) Record title and description	(7) Retention Period	(8) For use by Auditor of State or OHS-LGRP
<u>2000</u>	(Employee files include employment applications, resumes, contracts/salary notices, evaluations, personnel actions, absence certification, transcripts and any other documents which become part of the file.)		
2101	Certified Active Employees Asst Supt, Personnel Secretary	Permanent	
2102	Classified Active Employees “	Permanent	
2103	Certificated Inactive Employees “	Permanent***	
2104	Classified Inactive Employees “	Permanent***	
2105	Civil rights, Civil Services and Disciplinary Reports “	Permanent***	
2107	Retirement Letters “	Permanent***	
2108	Substitute records “	25 Years	
2301	Employee Contracts Treasurer	4 Years after termination from employment.	
2302	Professional Conference Applications Asst. Supt, Personnel and Secretary	2 Years**	
	*After end of fiscal year **Provided Audited ***Hard copy maintained for 3 years after audited- then microfilmed.		



**SCHEDULE OF RECORDS RETENTION AND DISPOSITION  
CONTINUATION SHEET**

FROM : \_\_\_\_\_  
(POLITICAL SUBDIVISION NAME) (UNIT)

<b>(5) Schedule Number</b>	<b>(6) Record title and description</b>	<b>(7) Retention Period</b>	<b>(8) For use by Auditor of State or OHS-LGRP</b>
2303	Irregular Employee Contracts (Substitutes, etc.) Treasurer	4 Years after contract expires	
2304	Unemployment Claims Treasurer	5 Years	
2305	Unemployment Treasurer	5 Years	
2306	Applications (not hired) Asst Supt. Personnel and Secretary	2 Years**	
2307	Schedules of Employees “	Fiscal Year Plus 2 years	
2308	Student Helper Applications “	2 Years	
2309	Teacher Personnel Reports (internal) “	Fiscal Year Plus 1 year	
2310	I-9 Immigration Verification Forms “	Termination of employment plus 1 year	
2401	Job Descriptions “	Retain until Superseded or Obsolete	
	** Provided Audited		

## SCHEDULE OF RECORDS RETENTION AND DISPOSITION CONTINUATION SHEET

**FROM:** \_\_\_\_\_  
(POLITICAL SUBDIVISION NAME)
(UNIT)

(5) Schedule Number	(6) Record title and description	(7) Retention Period	(8) For use by Auditor of State or OHS-LGRP
<u>3000</u>	<u>STUDENT RECORDS</u>		
3101	Student Record Folders      Bldg Secretary Enrollment/Withdrawl Information Grades/Transcripts Activities Record Attendance Records Individual Test Results Standardized Competency/Proficiency Aptitude Intervention Records Foreign Exchange Records Suspensions/Expulsions Home Schooled Student Records	Permanent***	
3102	Office Record Card (K-9)      Bldg Secretary	Permanent***	
3103	Cosmetology Records      Voc. Secretary (Vocational)	Permanent***	
3201	Health/Medical Records      Nurse/Bldg Visual Screening              Secretary Hearing Screening Immunization Records	7 Years After Graduation	
3202	Discipline Records      Bldg Secretary Letters to Parents Office Discipline	1 Year after Student leaves School	
3203	Psychological Records      Special Ed. (Restricted)                      Secretary/Nurse	Permanent***	
3204	Child Abuse/Neglect      Bldg Secretary Referral Letters	Through Graduation	** Provided Audited *** Hard Copy maintained for 5 years after Student leaves system –then microfilmed.
3301	Teacher Grade Books/ Records      Bldg Secretary	3 Years**	

**SCHEDULE OF RECORDS RETENTION AND DISPOSITION  
CONTINUATION SHEET**

**FROM:** \_\_\_\_\_  
 (POLITICAL SUBDIVISION NAME) (UNIT)

<b>(5) Schedule Number</b>	<b>(6) Record title and description</b>	<b>(7) Retention Period</b>	<b>(8) For use by Auditor of State or OHS-LRRP</b>
3302	Pre-School Screening Profiles      Bldg Secretary	3 years	
3303	Age and Schooling Records (Work Permits)      Bldg Secretary	3 years	
3304	Accident Reports      Nurse/Bldg Secretary	5 years provided no action pending	
3305	Individual Educational Plan (IEP)      Bldg Secretary Special Ed. Secretary	Permanent	
3306	Free/Reduced Price Lunch Application      Bldg Secretary	4 years	
3401	Emergency Information      Bldg Secretary	Until Superseded	

**SCHEDULE OF RECORDS RETENTION AND DISPOSITION  
CONTINUATION SHEET**

**FROM:** \_\_\_\_\_  
(POLITICAL SUBDIVISION NAME) (UNIT)

(5) Schedule Number	(6) Record title and description	(7) Retention Period	(8) For use by Auditor of State or OHS-LGRP
4000	<u>BUILDING RECORDS</u>		
4202	Tornado and Fire Drill Records                      Bldg Secretary	1 year*	
4203	Building Health Inspections                      Bldg Secretary	2 years*	
4301	Student Activity Records                      Bldg Secretary Pay-in forms Pay-out forms Account forms/Dist. Budget forms Requisitions Purchase orders Ticked sale reports	2 years**	
4302	Receipts/Deposit Slips                      Bldg Secretary	4 years**	
4303	Budget/Appropriation Records                      Bldg Secretary	4 years**	
4304	Requisitions/ Purchase Orders                      Bldg Secretary	10 years**	
4401	Textbook Inventories                      Bldg Secretary	Until Superseded	
4402	Supplies Inventory                      Bldg Secretary	Until Superseded	
4403	Student Handbooks                      Bldg Secretary	Until Superseded	
	*After end of fiscal year ** Provided Audited		

## SCHEDULE OF RECORDS RETENTION AND DISPOSITION CONTINUATION SHEET

FROM: \_\_\_\_\_  
(POLITICAL SUBDIVISION NAME) (UNIT)

(5) Schedule Number	(6) Record title and description	(7) Retention Period	(8) For use by Auditor of State or OHS-LGRP
<u>5000</u>	<u>CENTRAL DEPARTMENTAL RECORDS</u>		
	<u>Administrative Offices</u>		
5201	School Calendars      Supt. Secretary	5 years	
5301	Repair, Installation and Maintenance Records      Business Office and Secretary	4 years**	
5302	Prevailing Wage Records      Business Office and Secretary	4 years**	
5303	Rental Information (Use of Facilities)      Business Office and Secretary	4 years**	
5304	Work Orders      Business Office and Secretary	4 years**	
5305	Environmental Reports And Data ( asbestos, etc.)      Business Office and secretary	4 years**	
5306	Vandalism Reports      Business Office and secretary	4 years**	
5307	Student Activity Purpose Clauses      Business Office and secretary	4 years**	
5308	Sales Potential Forms (Student Activities)      Business Office and secretary	4 years**	
5309	Bids and Specifications (Unsuccessful)      Business Office and secretary	1 year**	
5310	Bids and Specifications (Successful)      Business Office and secretary	4 years after completion of Project**	
	** Provided Audited		

## SCHEDULE OF RECORDS RETENTION AND DISPOSITION CONTINUATION SHEET

**FROM:** \_\_\_\_\_  
(POLITICAL SUBDIVISION NAME) (UNIT)

(5) Schedule Number	(6) Record title and description	(7) Retention Period	(8) For use by Auditor of State or OHS-LGRP
	<u>Administrative Offices – Continued</u>		
5311	Contractor Files (Resolutions, additions, drawings, etc.)	Business Office and Secretary	Until Project Complete, if No Action Pending**
5401	Preventive Maintenance Reports	Business Office and Secretary	Fiscal year Plus 2 years
5402	Warranty/Guarantee	Business Office and Secretary	Life/Warranty of Equipment
5403	Plant and Equipment Inventory	Business Office and Secretary	Until Superseded**
5404	Textbook/Workbook Inventory	Curriculum Dir. and Secretary	Until Superseded**
5405	Supplies Inventory	Business Office and Secretary	Until Superseded**
	** Provided Audited		

## SCHEDULE OF RECORDS RETENTION AND DISPOSITION CONTINUATION SHEET

FROM: \_\_\_\_\_  
(POLITICAL SUBDIVISION NAME) (UNIT)

(5) Schedule Number	(6) Record title and description	(7) Retention Period	(8) For use by Auditor of State or OHS-LGRP
	<u>Special Education Department</u>		
5221	Special Education Tutoring Reports	Special Ed. Secretary	10 years
5222	Individual Educational Plan (IEP)	Special Ed. Secretary	Permanent***
5223	Psychological Records (Restricted)	Special Ed. Secretary	Permanent***
	<u>Transportation Department</u>		
5340	Driver Physical	Transportation Secretary	2 years after termination
5341	Fuel Consumption Data	Transportation Secretary	4 years**
5342	Transportation Records	Transportation Secretary	4 years**
5343	Field Trip forms and Volunteer Driver forms	Transportation Secretary	Fiscal year Plus 2 years
5441	Accident Reports	Transportation Secretary	3 years provided no action pending
5442	Vehicle Registration	Business Office and Secretary	Life of Vehicle
5443	Vehicle License	Business Office and Secretary	1 year after termination
5445	Driver Certifications	Transportation Secretary	1 year after termination
	** Provided Audited *** Hard copy maintained for 3 years after audited – then microfilmed		

**SCHEDULE OF RECORDS RETENTION AND DISPOSITION  
CONTINUATION SHEET**

**FROM:** \_\_\_\_\_  
(POLITICAL SUBDIVISION NAME) (UNIT)

(5) Schedule Number	(6) Record title and description	(7) Retention Period	(8) For use by Auditor of State or OHS-LGRP
	<u>Transportation Department – Continued</u>		
5446	Supplies Inventory                      Transportation Secretary	Until Superseded**	
5447	Vehicle Defect Report                      Transportation Secretary	Life of Vehicle	
	<u>Food Service Department</u>		
5561	Food Service Records                      Cafeteria Supervisor Menus Food Production Milk Sold Students Served	4 years**	
5562	Lunchroom Records                      Cafeteria Supervisor Cash Register Tapes Cashier's Daily Reports	4 years**	
5563	Lunchroom Reports                      Cafeteria Supervisor (Free and Reduced)	4 years**	
5564	Inventories                                      Cafeteria Supervisor	Until Superseded**	
5565	Lunchroom License                      Cafeteria Supervisor	1 year after expiration	
	** Provided Audited		
			<b>REV. 6/02</b>



**SCHEDULE OF RECORDS RETENTION AND DISPOSITION  
CONTINUATION SHEET**

**FROM:** \_\_\_\_\_  
(POLITICAL SUBDIVISION NAME) (UNIT)

(5) Schedule Number	(6) Record title and description	(7) Retention Period	(8) For use by Auditor of State or OHS-LGRP
<u>6000</u>	<u>FINANCIAL RECORDS</u>		
6101	Annual Financial Reports      Treasurer Appropriation Ledgers Budget Ledgers Revenue Journals Vendor Listing Check Register Purchase Order Listing Invoice List Account Reports Financial Summary Detail Reports	5 years**	
6102	Activity Fund Cash      Treasurer Journal and Ledger	5 years**	
6103	Bond Register      Treasurer	20 years after issue expires	
6104	Securities      Treasurer	Permanent***	
6201	Investment Ledger      Treasurer	5 years**	
6202	Foundation Distribution      Treasurer	5 years**	
6203	Tax Settlements (Semi- (Annual) and Advances      Treasurer	5 years**	
6204	Budgets (Annual)      Treasurer	5 years**	
6205	Insurance Policies      Treasurer	15 years after Expiration Provided all Claims settled	
	** Provided Audited *** Hard copy maintained for 3 years after audit- then microfilmed		

**SCHEDULE OF RECORDS RETENTION AND DISPOSITION  
CONTINUATION SHEET**

**FROM:** \_\_\_\_\_  
 (POLITICAL SUBDIVISION NAME) (UNIT)

(5) Schedule Number	(6) Record title and description	(7) Retention Period	(8) For use by Auditor of State of OHS-LGRP
6206	Contracts Treasurer	15 years after Expiration	
6207	Bonds and Coupons Treasurer	Until Redeemed**	
6208	Accounts Payable Ledgers Treasurer	5 years**	
6209	Accounts Receivable Ledgers Treasurer	5 years**	
6210	Budget Work Papers Treasurer	5 years**	
6211	Vouchers, Invoices and Purchase Orders Treasurer	10 years**	
6212	State Program Files Aux. Services, DPPF, Adult Vocational, Excess Lottery, Data Processing, Public/ Private Grants, etc. Treasurer	10 years**	
6213	Federal Program Files Title I,II,III, IV-B IV-C, & VI-B; Chapter 1, 2; Drug Free, etc. Treasurer	10 years**	
6214	Travel Expense Vouchers Treasurer	10 years**	
6215	Tax Anticipation Notes (Records borrowing against future tax collections) Treasurer	10 years**	
	** Provided Audited		<b>REV. 6/02</b>

**SCHEDULE OF RECORDS RETENTION AND DISPOSITION  
CONTINUATION SHEET**

**FROM:** \_\_\_\_\_  
(POLITICAL SUBDIVISION NAME) (UNIT)

(6) Schedule Number	(6) Record title and description	(7) Retention Period	(8) For use by Auditor of State or OHS-LGRP
6216	State Reimbursement Settlement Sheets                      Treasurer	5 years**	
6217	Unemployment Claims                      Treasurer	5 years	
6218	Employee Bonds, Board Member Bonds                      Treasurer	5 years	
6219	Certificate of Estimated Resources                      Treasurer	15 years after Expiration	
6220	Appropriation Resolutions                      Treasurer	5 years	
6222	Tax Apportionments (Semi-Annual)                      Treasurer	5 years	
6301	Canceled Checks and Bank Settlements                      Treasurer	4 years**	
6302	Publication Notice                      Treasurer	4 years**	
6303	Tuition Fees and Payments                      Treasurer	4 years**	
6304	School Finance (S.F.) Monthly Statements                      Treasurer	4 years**	
6305	Investment Records (May include individual Record of investments, bank Confirmations, wire transfers, Copy of CD, etc.)                      Treasurer	4 years**	
6306	Travel Expense Reports                      Treasurer	10 years**	
6307	State Sales Tax Reports                      Treasurer	4 years**	
	** Provided Audited		<b>REV. 6/02</b>

**SCHEDULE OF RECORDS RETENTION AND DISPOSITION  
CONTINUATION SHEET**

**FROM:** \_\_\_\_\_  
 (POLITICAL SUBDIVISION NAME) (UNIT)

(5) Schedule Number	(6) Record title and description	(7) Retention Period	(8) For use by Auditor of State or OHS-LGRP
6308	Student Activity Fund      Treasurer (Pay-ins, Pay-outs, Receipts/Deposits, Reports)	4 years**	
6309	Check Registers      Treasurer	4 years**	
6310	Deposit Slips/Cash Proofs      Treasurer	4 years**	
6311	Bids and Specifications (Unsuccessful)      Treasurer	1 year**	
6312	Bids and Specifications (Successful)      Treasurer	4 year after completion of project**	
6313	Receipt Books      Treasurer	4 years**	
6314	Extra Trip Records      Treasurer	4 years**	
6315	Monthly Financial Reports      Treasurer	4 years**	
6316	Accounting Data      Treasurer	4 years**	
6317	Service Contracts      Treasurer	4 years**	
6318	State Subsidy Reports      Treasurer Applications for Driver education, Pupil transportation, Special Education, etc.	3 years**	
6319	Delivery/Packing Slips      Treasurer	1 year**	
6401	Requisitions      Treasuere	1 year*	
	*After end of fiscal year **Provided Audited		

**SCHEDULE OF RECORDS RETENTION AND DISPOSITION  
CONTINUATION SHEET**

**FROM:** \_\_\_\_\_  
(POLITICAL SUBDIVISION NAME) (UNIT)

(5) Schedule Number	(6) Record title and description	(7) Retention Period	(8) For use by Auditor of State or OHS-LGRP
<u>7000</u>	<u>PAYROLL RELATED</u>		
7001	Payroll Ledgers Bi-Weekly Payroll Reports, Quarterly Payroll Reports Treasurer	Permanent***	
7102	Earnings Registers By Staff Member By Calendar Year Treasurer	Permanent***	
7103	Monthly Payroll Reports Leave usage and Accumulation, Retirement service, etc. Treasurer	Permanent***	
7201	Bureau of Employment Service Quarterly Reports Treasurer	7 years	
7301	W-2's, W-4's (Employer copy) Treasurer	6 years and Current**	
7302	Federal Income Tax (Quarterly/Annual) Treasurer	6 years and Current**	
7303	Ohio Income Tax (Monthly/Annual) Treasurer	6 years and Current**	
7304	City Income Tax (Monthly/Annual) Treasurer	6 years and Current**	
7305	School Income Tax (Monthly/Annual) Treasurer	6 years and Current**	
7306	Payroll Reports Reports used for Each payroll- Computer generated Treasurer	4 years**	
	**Provided Audited		
	***Hard Copy maintained for 5 years, then microfilmed		

**SCHEDULE OF RECORDS AND RETENTION AND DISPOSTION  
CONTINUATION SHEET**

**FROM:** \_\_\_\_\_  
(POLITICAL SUBDIVISION NAME) (UNIT)

(5) Schedule Number	(6) Record title and description	(7) Retention Period	(8) For use by Auditor of State or OHS-LGRP
7307	Payroll Update Listing      Treasurer	4 years**	
7308	Payroll Calculations      Treasurer	4 years**	
7309	State Teachers System      Treasurer and School Employees Retirement System Waivers	Permanent***	
7310	State Employees      Treasurer Retirement System (SERS) Reports	4 years**	
7311	State Teachers      Treasurer Retirement System (STRS) Reports	4 years**	
7312	Annuity Reports      Treasurer	4 years**	
7313	Benefit Folders/Reports      Treasurer	4 years**	
7314	Employee Request and/or      Treasurer Authorization for Leave Forms (Sick, Vacation, Personal, or other leave)	4 years**	
7315	Deduction Reports      Treasurer Voluntary payroll Deductions	4 years**	
7316	Employee Vacation/ Sick Leave Records      Treasurer	4 years**	
7317	Time Sheets      Treasurer	6 years**	
	** Provided Audited *** Hard Copy maintained for 5 years, then microfilmed		<b>REV. 6/02</b>

**SCHEDULE OF RECORDS RETENTION AND DISPOSITION  
CONTINUATION SHEET**

**FROM:** \_\_\_\_\_  
 (POLITICAL SUBDIVISION NAME) (UNIT)

(5) Schedule Number	(6) Record title and description	(7) Retention Period	(8) For use by Auditor of State or OHS-LGRP
7318	Overtime Authorization      Treasurer	6 years	
7319	Employee Insurance Bills      Treasurer Medical Dental Life	4 years**	
7323	Paycheck Register      Treasurer	4 years**	
7324	Payroll Bank Statement      Treasurer	4 years**	
7401	Deduction Authorization      Treasurer	Until Superceded or Employee Terminated	
	** Provided Audited		

**SCHEDULE OF RECORDS RETENTION AND DISPOSITION  
CONTINUATION SHEET**

**FROM:** \_\_\_\_\_  
 (POLITICAL SUBDIVISION NAME) (UNIT)

(5) Schedule Number	(6) Record title and description	(7) Retention Period	(8) For use by Auditor of State or OHS-LRGP
<u>8000</u>	<u>REPORTS</u>		
8201	State Audit Reports      Treasurer	5 years	
8202	#59, #659 and #4502      Treasurer	5 years	
8203	#25 and #625      Treasurer	5 years	
8204	School Finance (S.F.) Reports- annual      Treasurer	5 years	
8205	Special Education (S.E.) Reports-annual      SpEd Secretary Supt Secretary	7 years	
8206	Vocation Education (V.E.) Reports-annual      Voc Secretary Supt Secretary	5 years	
8207	Ohio Common Core Data (OCCD) Reports      Supt Secretary	5 years	
8208	Drivers Education Reports      Treasurer	5 years	
8209	Ohio Department of Education (ODE) Reports      Bldg Secretary	5 years	
8211	Civil Rights Reports      Supt Secretary	Permanent***	
8212	Title IX Reports      Supt Secretary	10 years	
8213	SM-1 & SM-2 (Annual and Quarterly)      Treasurer	10 years	
8214	State Minimum Standards      Supt Secretary	10 years	
	***Hard Copy Maintained for 5 years, then microfilmed		<b>REV. 6/02</b>



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CONTINUATION SHEET**

**FROM:** \_\_\_\_\_  
 (POLITICAL SUBDIVISION NAME) (UNIT)

(5) Schedule Number	(6) Records title and description	(7) Retention Period	(8) For use by Auditor of State or OHS-LGRP
8301	Personnel State Reports (Currently SF-1, CS-1)      Personnel Secretary	4 years**	
8302	Worker's Comp Wage Reports (Co. Auditor)      Treasurer	5 years	
8303	Bank Balance Certification (Co. Auditor)      Treasurer	5 years	
8304	Transportation Reports      Transportation Secretary	4 years**	
<u>9000</u>	<u>Other</u>		
9101	Personnel Directory      Supt Secretary	10 years	
9102	Enrollment Record (By grade and building)      Supt Secretary	Permanent***	
9202	School Calendars      Supt Secretary	5 years	
9203	Building, Boiler, Maintenance Reports      Business Office and Secretary	2 years*	
9402	Employee Handbooks      Supt Secretary	Until Superseded	
9403	Directives, Standards, Laws for Local, State and Federal Governmental Agencies      All Secretaries	Until Superseded	
9404	Attendance Records	Until Superseded	
	*After end of fiscal year **Provided Audited ***Hard Copy maintained for 5 years, then microfilmed		
			<b>REV. 6/02</b>

