

ADMINISTRATION: 2.0

POLICY: 2.6

DISPOSAL OF DISTRICT FINANCIAL RECORDS

The Muhlenberg School District, as a public institution, recognizes that the disposal of dated records is a practice essential to the management of the Muhlenberg School District and is a practice which must be implemented in accordance with the Pennsylvania School Code and the Municipal Records Act.

References: Pennsylvania School Code, Section 518
Municipal Records Act of 1968

Policy: 2.6
Adopted: 2/19/86
Amended:

DISPOSAL OF DISTRICT FINANCIAL RECORDS

- I. All financial records of the Muhlenberg School District will be classified as permanent and non-permanent.

- II. Permanent Records
 - A. Permanent records will be defined as:
 - 1. The minute book of all public meetings of the Muhlenberg School District Board of Education.
 - 2. The annual auditor's report of the financial condition of the Muhlenberg School District.
 - 3. The annual financial report of the Muhlenberg School District (PDE Form 2057).
 - 4. Deeds and Related Land Records for School District Property.
 - 5. Solicitor's Opinions

 - B. All permanent records will be retained in original form by the Muhlenberg School District.

 - C. The permanent records of the Muhlenberg School District may be microfilmed in accordance with the standards of the Pennsylvania Historical and Museum Commission, Division of Archives and Manuscripts, "Guidelines for Microfilming Local Public Records". (A copy of this document is on file in the library of each school building, the assistant superintendent's office, and the office of the Superintendent of Schools.)

- III. Non-Permanent Records – Section 578, Pennsylvania School Code
 - A. In accordance with Section 578 of the Pennsylvania School Code, all non-permanent records of the Muhlenberg School District shall be defined as:
 - 1. Financial account books
 - 2. Orders
 - 3. Bills
 - 4. Contracts
 - 5. Invoices
 - 6. Receipts
 - 7. Purchase Orders

- e. Quarterly Returns of Withholding of Federal Income Tax Retain four years, then destroy.
 - f. Quarterly Statements of State and Local Taxes Withheld Retain four years, then destroy.
 - g. Time Cards, Travel Expense Records, and General Pay Records Retain four years, then destroy.
 - h. Unemployment Compensation Records – Contributory - Form UC – 2/2A/2B Retain four years after contributions have been paid, then destroy.
 - i. Attendance Sheets Retain two years, then destroy.
8. Personal Records
- a. Application for Employment (not hired) Retain two years, then destroy.
 - b. Employee Card File or Record Book Retain permanently in original or microfilm copy.
 - c. Individual Personnel Records - Terminated Employees
 - 1) Permanent Employees Destroy during year of former employee's 75th birthday, or one year after termination if employee was 75 years of age or more.
 - 2) Temporary Employees Retain five years after termination of employment, then destroy.
 - d. Pension Plans and Transactions Retain five years after termination of benefits, then destroy.
 - e. Pension Board Minutes Retain permanently in original or microfilm copy.
9. Employee Accident Reports Retain three years after the signing of final settlement receipt, or after the death of recipient, then destroy.

10. Taxation and Finance

The following is the retention and disposition schedule for tax and financial records.

a. Financial Records

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| 1) Annual Budget | Retain 10 years, then destroy. |
| 2) Annual Audit and Financial Reports submitted to the Department of Community Affairs and the Department of Transportation | Retain 10 years, then destroy. |
| 3) Official Audit Reports | Retain Permanently* |
| 4) Bank Statements and Bank Deposit Slips | Retain seven years, then destroy. |
| 5) Daily Cash Records | Retain seven years, then destroy. |
| 6) General and Special Fund Ledgers and Journals | Retain seven years, then destroy. |
| 7) Warrants | Retain seven years, then destroy. |
| 8) Vouchers, Bills, Invoices, Cancelled Checks, Purchase Orders | Retain seven years, then destroy. |
| 9) Utility and Service Paid Receipts | Retain seven years, then destroy. |

b. Real Estate Tax Records

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| 1) Tax Duplicate – Tax Collector’s Copy | Retain seven years, then destroy. |
| 2) Tax Bills, Paid Receipts | Retain seven years, then destroy. |
| 3) Lien Dockets | Retain seven years after settlement, then destroy. |
| 4) Tax Sale Execution Records | Retain Permanently* |

- 5) Exonerations and Abatements Retain seven years after settlement, then destroy.
 - 6) Treasurer's Deed Book Retain Permanently*
 - 7) Surplus Bond Records Retain one year after liability has been cleared, then destroy.
 - 8) Records of Delinquent Receipts Retain two years after settlement, then destroy.
 - 9) General and Special Tax Ledgers and Journals Retain seven years, then destroy.
- c. Real Estate Tax Assessment Records (for Third Class Cities which conduct their own real estate assessment.)
- 1) Assessment Books Retain seven years, then destroy.
 - 2) Tax Duplicate (Original) Retain seven years, then destroy.
 - 3) Assessment Appeal Papers Retain three years, then destroy.
 - 4) Change of Assessment Notice Retain two years, then destroy.
- d. Other (non-real estate) Taxes
- 1) Taxpayer Account Lists as Updated Retain Permanently*
 - 2) Tax Account Audits Retain 10 years, then destroy.
 - 3) Withholding Quarterly and Final Returns Retain seven years, then destroy.
 - 4) Tax Bills, Paid Receipts Retain seven years, then destroy.
 - 5) Ledgers and Journals of Collectors Retain seven years, then destroy.
 - 6) Individual Taxpayer Account Files Retain seven years, then destroy.
 - 7) Delinquent Tax Registers and Lists Retain seven years after settlement, then destroy.
 - 8) Exonerations and Abatements Retain seven years after settlement, then destroy.

- 9) Tax Duplicates, Per Capita and Occupation Retain seven years, then destroy.
- 11. Public Buildings
 - a. Construction plans and Specifications Retain until structure is reconstructed or abandoned, then destroy.
 - b. Maintenance Records
 - 1) Structural Retain until structure is reconstructed or abandoned, then destroy.
 - 2) Routine Retain five years, then destroy.
 - c. Space Allocation and Use Records Retain five years, then destroy.
 - d. Correspondence Retain three years, then destroy.
- 12. Contracts
 - a. Bids and Proposals
 - 1) Successful Retain seven years, then destroy.
 - 2) Unsuccessful Retain when the job is completed, then destroy.
 - b. Contracts and Agreements Retain seven years after completion of work, then destroy.
- 13. Property and Supply Inventory Retain two years after superseded, then destroy.

* Retain permanently either in original or microfilm copy. Microfilming may be done at any time. Original copy may not be destroyed but can be transferred to the State Archives or a depository approved by the Pennsylvania Historical and Museum Commission in conformance with the provisions outlined in 13.11.

Administrative Procedures: 2.6
Adopted: 2/19/86
Amended: