

## RECORDS RETENTION SCHEDULE

### Finance Records

The District has adopted the Wisconsin Records Retention Schedule for School Districts, which includes **Finance Records** as adopted by the Wisconsin Public Records Board and endorsed by the Wisconsin Department of Public Instruction, which is available for public inspection.

Adoption Date: January 22, 2001

Amended Date: February 10, 2020

Updated Date: June 27, 2023

# FINANCE RECORDS - PURCHASING/PAYROLL RECORDS

2.1.0	Expired School Districts GRS (2010) Purchasing/Payroll Records	Retention Period*	Superseded General Records Schedule	Current WI Public School District GRS (2023) Recommended Retention Schedule *
2.1.1	Purchase Requisition	1 year	Purchasing and Procurement Records GRS	PUR00010 Contract and Request for Bid / Proposal File, EVT + 6 years and destroy / Event is date resulting in contract or cancellation of contract or bid/proposal
2.1.2	Purchase Orders	3 years	Fiscal and Accounting Records GRS	FIS00020 Receipts and Disbursement Transactions, FIS + 6 years and destroy / Event is end of fiscal year
2.1.3	Bids & Contracts	3 years	Purchasing and Procurement Records GRS	PUR00010 Contract and Request for Bid / Proposal File, EVT + 6 years and destroy / Event is date resulting in contract or cancellation of contract or bid/proposal
2.1.4	Performance Guarantee/Warrant of Vendor	Until expiration of the warranty	Purchasing and Procurement Records GRS	PUR00010 Contract and Request for Bid / Proposal File, EVT + 6 years and destroy / Event is date resulting in contract or cancellation of contract or bid/proposal
2.1.5	Vacation/Personal Leave Records	3 years from time of record creation	Payroll Records GRS	PAY00005 Leave Accounting Records, EVT + 15 years and destroy confidential / Event is last date of pay period; PAY00012 Payroll and Benefits Reports, EVT + 5 years and destroy confidential / Event is date report is generated
2.1.6	W-2 Forms	7 years	Payroll Records GRS	PAY00016 Master Pay Period Record, EVT + 15 years and destroy confidential / Event is end of calendar year

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## Purchasing/Payroll Records (continued)

2.1.0	Expired School Districts GRS (2010) Purchasing/Payroll Records	Retention Period*	Superseded General Records Schedule	Current WI Public School District GRS (2023) Recommended Retention Schedule *
2.1.7	W-4 Forms	4 years	Payroll Records GRS	PAY00021 Employee Payroll and Benefit Records, EVT + 8 years and destroy confidential / Event is date of termination of state service
2.1.8	Social Security Report	7 years after retirement	Payroll Records GRS	FIS00026 Tax Records, FIS + 6 years and destroy confidential / Event is end of fiscal year
2.1.9	Retirement Reports	7 years after retirement	Payroll Records GRS	PAY00012 Payroll and Benefits Reports, EVT + 5 years and destroy confidential / Event is date report is generated
2.1.10	Enrollment Cards	Maintain 7 years after retirement, resignation or termination	Payroll Records GRS	PAY00021 Employee Payroll and Benefit Records, EVT + 8 years and destroy confidential / Event is date of termination of state service
2.1.11	Disability Insurance	Maintain 7 years after retirement, resignation or termination	Payroll Records GRS	PAY00021 Employee Payroll and Benefit Records, EVT + 8 years and destroy confidential / Event is date of termination of state service
	Complaints to the School Board	3 years	Administrative Records GRS	ADMIN353 External Complaints, EVT + 2 years and destroy confidential / Event is date of complaint resolution, dismissal or end of litigation
2.1.12	Life Insurance	Maintain 7 years after retirement, resignation or termination	Payroll Records GRS	PAY00021 Employee Payroll and Benefit Records, EVT + 8 years and destroy confidential / Event is date of termination of state service
2.1.13	Health/Dental Insurance	Maintain 7 years after retirement, resignation or termination.	Payroll Records GRS	PAY00021 Employee Payroll and Benefit Records, EVT + 8 years and destroy confidential / Event is date of termination of state service

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## Purchasing/Payroll Records (continued)

2.1.0	Expired School Districts GRS (2010) Purchasing/Payroll Records	Retention Period*	Superseded General Records Schedule	Current WI Public School District GRS (2023) Recommended Retention Schedule *
2.1.14	Tax Sheltered Annuity	Maintain 7 years after retirement	Payroll Records GRS	PAY00021 Employee Payroll and Benefit Records, EVT + 8 years and destroy confidential / Event is date of termination of state service
2.1.15	United Way Contributions	1 year	Payroll Records GRS	PAY00011 Payroll Registers, EVT + 4 years and destroy confidential / Event is last date of pay period
2.1.16	Union Dues	Current year	Payroll Records GRS	PAY00011 Payroll Registers, EVT + 4 years and destroy confidential / Event is last date of pay period
2.1.17	Payroll Distribution Report	4 years	Payroll Records GRS	PAY00011 Payroll Registers, EVT + 4 years and destroy confidential / Event is last date of pay period
2.1.18	Payroll Deduction Report	4 years	Payroll Records GRS	PAY00011 Payroll Registers, EVT + 4 years and destroy confidential / Event is last date of pay period
2.1.19	Additional Pay Authorization Forms	4 years	Payroll Records GRS	PAY00011 Payroll Registers, EVT + 4 years and destroy confidential / Event is last date of pay period
2.1.20	Insurance Reports and Bills	7 years after date of retirement, resignation or termination.	Fiscal and Accounting Records GRS	FIS00020 Receipts and Disbursement Transactions, FIS + 6 years and destroy / Event is end of fiscal year
2.1.21	Absence Report/Time Sheets	7 years after date of retirement, resignation or termination	Payroll Records GRS	PAY00016 Master Pay Period Record, EVT + 15 years and destroy confidential / Event is end of calendar year

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## Purchasing/Payroll Records (continued)

2.1.0	Expired School Districts GRS (2010) Purchasing/Payroll Records	Retention Period*	Superseded General Records Schedule	Current WI Public School District GRS (2023) Recommended Retention Schedule *
2.1.22	State and Federal Tax Reports	4 years	Payroll Records GRS	PAY00016 Master Pay Period Record, EVT + 15 years and destroy confidential / Event is end of calendar year
2.1.23	Stop Payments	4 years	Fiscal and Accounting Records GRS	FIS00029 Forgery and Stop Payment Records, EVT + 6 years and destroy confidential / Event is date, batched by month, which the stop payment was executed
2.1.24	Cancelled Payroll Checks	4 years	Fiscal and Accounting Records GRS	FIS00027 Paid/Canceled Checks, EVT + 7 years and destroy confidential / Event is month paid

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# FINANCE RECORDS - ACCOUNTING/BUDGET RECORDS

2.2.0	Expired School Districts GRS (2010) Accounting/Budget Records	Retention Period*	Superseded General Records Schedule	Current WI Public School District GRS (2023) Recommended Retention Schedule *
2.2.1	Budget Report (PI-1504)	Permanent	Public School District GRS	PUBSC260 Reporting to the Department of Public Instruction, EVT + 5 years and destroy confidential / Event is date report is certified by DPI
2.2.2	Annual Report (PI-1505)	Permanent	Public School District GRS	PUBSC260 Reporting to the Department of Public Instruction, EVT + 5 years and destroy confidential / Event is date report is certified by DPI
2.2.3	Annual Report Calendar (PI-1505 Calendar)	1 year	Public School District GRS	PUBSC260 Reporting to the Department of Public Instruction, EVT + 5 years and destroy confidential / Event is date report is certified by DPI
2.2.4	Annual Report (Aid Certification Data) (PI-1505-AC)	Permanent	Public School District GRS	PUBSC260 Reporting to the Department of Public Instruction, EVT + 5 years and destroy confidential / Event is date report is certified by DPI
2.2.5	Special Education Fiscal Report- Annual (PI-1505-SE)	Permanent	Public School District GRS	PUBSC260 Reporting to the Department of Public Instruction, EVT + 5 years and destroy confidential / Event is date report is certified by DPI
2.2.6	Special Education Fiscal Report Budget (PI-1505-SE Budget)	1 year	Public School District GRS	PUBSC260 Reporting to the Department of Public Instruction, EVT + 5 years and destroy confidential / Event is date report is certified by DPI

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## Accounting/Budget (continued)

2.2.0	Expired School Districts GRS (2010) Accounting/Budget Records	Retention Period*	Superseded General Records Schedule	Current WI Public School District GRS (2023) Recommended Retention Schedule *
2.2.7	Audited Annual Report (Aid Certification Data) (PI-1506-AC)	1 year	Public School District GRS	PUBSC260 Reporting to the Department of Public Instruction, EVT + 5 years and destroy confidential / Event is date report is certified by DPI
2.2.8	Financial Audit Statement (PI-1506)	Permanent	Public School District GRS	PUBSC260 Reporting to the Department of Public Instruction, EVT + 5 years and destroy confidential / Event is date report is certified by DPI
2.2.9	Regular Tuition Reports (PI-1514)	Permanent		Closed
2.2.10	Summer School (PI-1804)	1 year after audit	Public School District GRS	PUBSC260 Reporting to the Department of Public Instruction, EVT + 5 years and destroy confidential / Event is date report is certified by DPI
2.2.11	Annual Budget Report (DPI)	Permanent	Public School District GRS	PUBSC260 Reporting to the Department of Public Instruction, EVT + 5 years and destroy confidential / Event is date report is certified by DPI
2.2.12	Annual Audit Reports	Permanent	Fiscal and Accounting Records GRS	FIS00001 Audit Reports, Agency Responses and Audit Finding Resolutions, EVT + 3 years and destroy / Event is the date of issuance of final report
2.2.13	Disbursement and Receipt Journal	7 years	Fiscal and Accounting Records GRS	FIS00020 Receipts and Disbursement Transactions, FIS + 6 years and destroy / Event is end of fiscal year

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## Accounting/Budget (continued)

2.2.0	Expired School Districts GRS (2010) Accounting/Budget Records	Retention Period*	Superseded General Records Schedule	Current WI Public School District GRS (2023) Recommended Retention Schedule *
2.2.14	General Ledger - All Funds	7 years	Fiscal and Accounting Records GRS	FIS00020 Receipts and Disbursement Transactions, FIS + 6 years and destroy / Event is end of fiscal year
2.2.15	Fund Ledger Cards	7 years	Fiscal and Accounting Records GRS	FIS00020 Receipts and Disbursement Transactions, FIS + 6 years and destroy / Event is end of fiscal year
2.2.16	Canceled General Voucher Checks	7 years	Fiscal and Accounting Records GRS	FIS00027 Paid/Canceled Checks, EVT + 7 years and destroy confidential / Event is month paid
2.2.17	Monthly Bank Statements	7 years	Fiscal and Accounting Records GRS	FIS00020 Receipts and Disbursement Transactions, FIS + 6 years and destroy / Event is end of fiscal year
2.2.18	Monthly Reconciliation Ledger	7 years	Fiscal and Accounting Records GRS	FIS00020 Receipts and Disbursement Transactions, FIS + 6 years and destroy / Event is end of fiscal year
2.2.19	Bank Deposit Receipts	7 years	Fiscal and Accounting Records GRS	FIS00020 Receipts and Disbursement Transactions, FIS + 6 years and destroy / Event is end of fiscal year
2.2.20	District Equalization Valuation Report	7 years		Closed
2.2.21	State Aid Computation (PI-1519)	7 years		Closed

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## Accounting/Budget (continued)

2.2.0	Expired School Districts GRS (2010) Accounting/Budget Records	Retention Period*	Superseded General Records Schedule	Current WI Public School District GRS (2023) Recommended Retention Schedule *
2.2.22	Tax Levy Certification (PI-401)	7 years	Public School District GRS	PUBSC260 Reporting to the Department of Public Instruction, EVT + 5 years and destroy confidential / Event is date report is certified by DPI
2.2.23	State Aid Payment Vouchers (PI- 1518)	7 years		Closed
2.2.24	Pupil Transportation (PI-1547)	7 years	Public School District GRS	PUBSC260 Reporting to the Department of Public Instruction, EVT + 5 years and destroy confidential / Event is date report is certified by DPI
2.2.25	Common School Fund Voucher	7 years		Closed
2.2.26	State Superintendent Acknowledgment of District Boundary Changes	7 years		Closed
2.2.27	Outstanding Long-Term Indebtedness Statements/Notification	Permanent	Public School District GRS	PUBSC660 School District Debt Documentation, EVT + 7 years and destroy / Event is date debt is paid off or cleared
2.2.27.1	Long-Term Bonds	Permanent	Public School District GRS	PUBSC660 School District Debt Documentation, EVT + 7 years and destroy / Event is date debt is paid off or cleared
2.2.27.2	Long-Term Notes	Permanent	Public School District GRS	PUBSC660 School District Debt Documentation, EVT + 7 years and destroy / Event is date debt is paid off or cleared

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## Accounting/Budget (continued)

2.2.0	Expired School Districts GRS (2010) Accounting/Budget Records	Retention Period*	Superseded General Records Schedule	Current WI Public School District GRS (2023) Recommended Retention Schedule *
2.2.27.3	Short-Term Notes	Permanent	Public School District GRS	PUBSC660 School District Debt Documentation, EVT + 7 years and destroy / Event is date debt is paid off or cleared
2.2.27.4	Approved State Trust Fund Application	Permanent	Public School District GRS	PUBSC660 School District Debt Documentation, EVT + 7 years and destroy / Event is date debt is paid off or cleared
2.2.22.5	Land Contracts	Permanent	Public School District GRS	PUBSC660 School District Debt Documentation, EVT + 7 years and destroy / Event is date debt is paid off or cleared
2.2.27.6	Certificate of Bond Sale	Permanent	Public School District GRS	PUBSC660 School District Debt Documentation, EVT + 7 years and destroy / Event is date debt is paid off or cleared
2.2.27.7	Schedule of Bond Retirements	Permanent	Public School District GRS	PUBSC660 School District Debt Documentation, EVT + 7 years and destroy / Event is date debt is paid off or cleared
2.2.28	Canceled Bonds of Indebtedness and Interest	7 years	Public School District GRS	PUBSC660 School District Debt Documentation, EVT + 7 years and destroy / Event is date debt is paid off or cleared
2.2.29	Invoices	7 years	Fiscal and Accounting Records GRS	FIS00020 Receipts and Disbursement Transactions, FIS + 6 years and destroy / Event is end of fiscal year
2.2.30	Short-Term Contracts for Contest Officials (e.g., spelling bee, Academic Decathlon, etc.)	3 years	Human Resources Records GRS	HR000190 Official Personnel File, EVT + 8 years and destroy confidential / Event is termination from state service

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## Accounting/Budget (continued)

2.2.0	Expired School Districts GRS (2010) Accounting/Budget Records	Retention Period*	Superseded General Records Schedule	Current WI Public School District GRS (2023) Recommended Retention Schedule *
2.2.31	Short-Term Contracts for Athletic Officials (seasonal referee, etc.)	3 years	Human Resources Records GRS	HR000190 Official Personnel File, EVT + 8 years and destroy confidential / Event is termination from state service
2.2.32	Insurance Policies	7 years	Risk Management GRS	RISK0025 Property Insurance Policies (General & Excess), EVT + 30 years and destroy, Event is date of policy
2.2.33	Damage and Loss Reports	7 years	Risk Management GRS	RISK0026 Property Claim Files, EVT + 5 years and destroy confidential / Event is date claim is closed

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## FINANCE RECORDS – FOOD SERVICES RECORDS

2.2.34.0	Expired School Districts GRS (2010) Food Services Records	Retention Period*	Superseded General Records Schedule	Current WI Public School District GRS (2023) Recommended Retention Schedule *
2.2.34.1	Application/Agreement/Policy Statements for Food and Nutrition Programs	5 years	Public School District GRS	PUBSC600 Food Service Program Records, FIS + 3 years and destroy / Event is end of fiscal year
2.2.34.2	Applications for Free and Reduced Price Meals	5 years	Public School District GRS	PUBSC620 Free and Reduced-Price Eligibility Records, EVT + 3 years and destroy confidential / Event is the end of the federal fiscal year
2.2.34.3	Joint Agreement/Vendor - Management Company Verification Summary/Documentation	Current fiscal year plus 4 years	Public School District GRS	PUBSC640 School Nutrition Procurement Contract and Agreement Records, EVT + 6 years and destroy / Event is date contract expires or final payment is recorded, whichever occurs first
2.2.34.4	Daily Participation Record (by building)	Current fiscal year plus 4 years	Public School District GRS	PUBSC600 Food Service Program Records, FIS + 3 years and destroy / Event is end of fiscal year
2.2.34.5	Daily Participation Record (by district)	Current fiscal year plus 4 years	Public School District GRS	PUBSC600 Food Service Program Records, FIS + 3 years and destroy / Event is end of fiscal year
2.2.34.6	Menus/Production Record (lunch and breakfast)	Current fiscal year plus 4 years	Public School District GRS	PUBSC600 Food Service Program Records, FIS + 3 years and destroy / Event is end of fiscal year
2.2.34.7	Claim Worksheet for NSL,SB, SMP,WMMP, EEN (PI-1409)	Current fiscal year plus 4 years	Public School District GRS	PUBSC600 Food Service Program Records, FIS + 3 years and destroy / Event is end of fiscal year

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## Food Service Records (continued)

2.2.34.0	Expired School Districts GRS (2010) Food Services Records	Retention Period*	Superseded General Records Schedule	Current WI Public School District GRS (2023) Recommended Retention Schedule *
2.2.34.8	Donated Food Distribution Program Monthly Inventory Records	Current fiscal year plus 4 years	Public School District GRS	PUBSC600 Food Service Program Records, FIS + 3 years and destroy / Event is end of fiscal year
2.2.34.9	A la Carte, Lunch Breakfast, ½ -Day Kindergarten	Current fiscal year plus 4 years	Public School District GRS	PUBSC600 Food Service Program Records, FIS + 3 years and destroy / Event is end of fiscal year
2.2.34.10	Milk Program Sales Records	Current fiscal year plus 4 years	Public School District GRS	PUBSC600 Food Service Program Records, FIS + 3 years and destroy / Event is end of fiscal year
2.2.35	Grant Applications - Successful ++	5 years	Administrative Records GRS	ADMIN406 Grants, EVT + 4 years and destroy confidential / Event is date of final report or denial is received/sent
2.2.36	Grant Applications - Unsuccessful	1 year	Administrative Records GRS	ADMIN406 Grants, EVT + 4 years and destroy confidential / Event is date of final report or denial is received/sent
2.2.37	State Tuition Claim (PI-1524)	1 year after audit	Public School District GRS	PUBSC680 State Tuition Claim Documentation, EVT + 1 year and destroy / Event is date of final audit of claims
2.2.38	Tuition Claim for non-Residents	1 year after audit	Public School District GRS	PUBSC680 State Tuition Claim Documentation, EVT + 1 year and destroy / Event is date of final audit of claims
2.2.39	Summer School (PI-1804) (Electronic)	1 year after audit	Public School District GRS	PUBSC260 Reporting to the Department of Public Instruction, EVT + 5 years and destroy confidential / Event is date report is certified by DPI

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## Food Service Records (continued)

2.2.34.0	Expired School Districts GRS (2010) Food Services Records	Retention Period*	Superseded General Records Schedule	Current WI Public School District GRS (2023) Recommended Retention Schedule *
2.2.40	Notification to Exceed Revenue Limits (PI-1572-B)	Permanent		Closed
2.2.41	Group and Foster Home FTE Log (PI-1589)	5 years	Public School District GRS	PUBSC260 Reporting to the Department of Public Instruction, EVT + 5 years and destroy confidential / Event is date report is certified by DPI
2.2.42	Mentoring Grant for Initial Educators (PI-1640)	7 years	Administrative Records GRS	ADMIN406 Grants, EVT + 4 years and destroy confidential / Event is date of final report or denial is received/sent
2.2.43	Peer Review and Mentoring Grants (PI-1653)	7 years	Administrative Records GRS	ADMIN406 Grants, EVT + 4 years and destroy confidential / Event is date of final report or denial is received/sent
2.2.44	District Development Levels Aligned to Grades in PI 34.27.29 (PI-1675)	Permanent		Closed
2.2.45	National School Lunch PROV 2 Contract	4 years	Public School District GRS	PUBSC600 Food Service Program Records, FIS + 3 years and destroy / Event is end of fiscal year
2.2.46	School Food Authority-Civil Rights Compliance Self Evaluation Form—National School Lunch (PI-1441)	4 years	Public School District GRS	PUBSC600 Food Service Program Records, FIS + 3 years and destroy / Event is end of fiscal year

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**Food Service Records (continued)**

2.2.34.0	Expired School Districts GRS (2010) Food Services Records	Retention Period*	Superseded General Records Schedule	Current WI Public School District GRS (2023) Recommended Retention Schedule *
2.2.47	USDA Commodity Distribution Program Complaint Form (PI-6005)	Filed only when complaint has been received. Keep records for 4 years beyond that.	Public School District GRS	PUBSC600 Food Service Program Records, FIS + 3 years and destroy / Event is end of fiscal year

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