

- b. The District will develop a retention schedule based on guidelines as outlined in the *Records Retention Manual K-12 & Community College, 2007* prepared by CASBO. The following is an example of a retention schedule with classifications:

Class	Records	Retention
1	Payroll Registers	Permanent
1	Retirement Reports	Permanent
1	County Counsel Opinions	Permanent
1	Board Policies	Permanent
1	Annual Financial Reports	Permanent
1	Budgets	Permanent
1	Financial Aid Applications	Permanent
1	Financial Aid Applications	Permanent
1	Quarterly tax reports	Permanent
1	W-2 Forms	Permanent
1	W-4 Forms	Permanent
2	Commercial Warrant Registers	Permanent
2	Commercial and Payroll Warrants	Permanent
2	Cancelled Checks	4 Years
2	Expenditure Vouchers	4 Years
2	Garnishments - Inactive	4 Years
2	Invoices	4 Years

2	Receipts	4 Years
2	Contracts	4 Years
2	Time Reports and Time Sheets	5 Years
2	Purchase Requisitions, Purchase Orders, Bids	4 Years
3	Working Papers	2 Fiscal Years
3	Administrative Memorandums	2 Fiscal Years
3	Interoffice Memorandums	End of Year
3	Miscellaneous Correspondence	End of Year

c. Record Accessibility to the Public

The public is welcome to review the District's records during the hours of 7:30 a.m. to 4:30 p.m., Monday through Friday, legal holidays excepted. Procedures will be employed to prevent any loss or damage to records, and methods will be implemented to provide copies to the public. Cost of copying will be assessed to the requesting party.