

APPENDIX

TYPE OF RECORD SPECIFIC RECORD	RETENTION PERIOD
Accounting Records	
Annual financial statements	Permanent
General ledger	20 years
Annual audit records	10 years
Journal entries	8 years
Special reports	8 years
Canceled checks	8 years
A/P paid invoices	8 years
Business expense records	8 years
Credit card receipts	8 years
Cash receipts	8 years
A/R invoices	8 years
Accounts Payable	8 years
Accounts Receivable	8 years
Audit reports	8 years
Chart of accounts	Permanent
Expense records	8 years
Inventory records	8 years
Asset transfers	3 years
Loan documents	8 years
Purchase orders	8 years
Sales records	8 years
Stop payment orders	3 years
Bank reconciliations	8 years
Bids	20 years
State Contracts	5 years
Requisitions	18 months
Travel	5 years
Grants	Permanent
Tax Records	
State sales tax records	Permanent
1099 forms	8 years
Payroll Records	
Wage rate tables	8 years
Wage	8 years

Salary	6 years
Payroll deductions	8 years
Time cards or forms	5 years
W-2 forms	Permanent
W-4 forms	8 years
Garnishments	4 years following unemployment
Payroll registers	Permanent
State employment forms	4 years
State unemployment tax records	Permanent
Cancelled payroll checks	8 years
Deductions register	8 years
Earnings records	8 years
Changes or adjustments to salary	8 years
Insurance Records	
Policies (including expired)	Permanent
Claims for loss/damage, accident reports	5 years
Appraisals	5 years
Workplace Records	
Meeting minutes	Permanent
Policy statements	10 years
Employee directories	5 years
Legal Records	
General contracts	3 years after termination
Real estate records	Permanent
Personal injury records	10 years
Trademark registration	Permanent
Copyright registration	Permanent
Patents	Permanent
Litigation claims	5 years following close of case
Court documents & records	5 years following close of case
Deposition transcripts	5 years following close of case
Discovery materials	5 years following close of case
Leases	6 years after termination
Surveys, statistics	5 years

Personnel Records

Employment applications (not hired)	1 year
Employment applications (hired)	3 years following employment
Employee resumes & employment history	3 years following employment
Evaluations	3 years following employment
Promotions, raises, reclassification & job descriptions	5 years following employment
Disciplinary warnings, demotion, lay-off & discharge	5 years following employment
Beneficiary information	3 years following employment
Medical and safety records	6 years
Education assistance	while employed
Sick leave benefits	while employed
Retirement plans (after expiration)	6 years
Incentive plans (after expiration)	6 years

ADA/ SECTION 504

Student records / files	permanent
-------------------------	-----------

Financial Aid

Student records / files	5 years after submission of last application
-------------------------	--

Admissions and Records

Student records / files	5 years following last year of attendance
Transcripts	Permanent

Campus Police

Accident reports	7 years
Tickets	10 years
Case logs	Permanent
Incident reports	7 years

Information and Technology

Peoplesoft backups

Back ups are performed several times daily and once nightly. These tapes are stored at Community Bank in a vault, the tapes are erased and reused every few weeks.

DOCUMENT RETENTION POLICY

I. Purpose

To ensure the most efficient and effective operation of Jones County Junior College, we are implementing the following Document Retention Policy (DRP). The records of Jones County Junior College are important to the proper functioning of the College. Records include virtually all of the records produced as a Jones County Junior College employee. Thus, items that may not be considered important, such as interoffice emails, desktop calendars and printed memoranda are records that are considered important under this policy. If you are ever uncertain as to any procedures set forth in this policy (e.g., what records to retain or destroy, when to do so, or how) it is your responsibility to seek answers from Jones County Junior College's DRP Manager.

"Records" discussed herein refers to all business documentation of Jones County Junior College, including written, printed, and recorded materials, as well as electronic records (i.e., emails and documents saved electronically). All business records shall be retained for a period no longer than necessary for the proper conduct and functioning of Jones County Junior College.

Federal and state laws require Jones County Junior College to maintain certain types of records for particular periods. Failure to maintain such records could subject you and Jones County Junior College to penalties and fines, obstruct justice, spoil legal evidence, and/ or seriously harm Jones County Junior College's position in litigation. Thus, it is imperative that you fully understand and comply with this, and any future records retention or destruction policies and schedules. If you are notified by Jones County Junior College, or if you believe that (1) such records are or could be relevant to any future litigation, (2) there is a dispute that could lead to litigation, or (3) Jones County Junior College is a party to a lawsuit, you **MUST PRESERVE** such records until Jones County Junior College's legal counsel determines that the records are no longer needed.

The goals of this DRP are to:

1. Retain important documents for efficient retrieval, reference and future use.
2. Delete documents that are no longer necessary.
3. Ensure that you, as a Jones County Junior College employee, know what documents should be retained, the length of their retention, means of storage, and when and how they should be destroyed.

II. Management

To ensure compliance with this DRP, Jones County Junior College's DRP Manager is responsible for the following oversight functions:

- Implementing the DRP;
- Ensuring that employees are properly educated, understand, and follow the DRP's purpose;
- Providing oversight on actual retention and destruction of documents;
- Ensuring the proper storage of documents;
- Suspending the destruction of documents upon foreseeable litigation; and
- Keeping officers, directors, and employees apprised of changes in relation to the DRP.

Jones County Junior College's DRP Manager shall annually review the DRP, modify it accordingly, and inform and educate all Jones County Junior College employees on any such changes. All questions relating to document retention and /or destruction should be directly addressed to Jones County Junior College's DRP Manager.

III. Types of Records

Appendix "A", attached at the end of this DRP, lists several categories of records, as well as specific records that contain specific retention periods. This is referred to as a Document Retention Schedule ("DRS"). All records not listed in the DRS or described herein shall be classified into two types, (1) Final Records and (2) Permanent Records.

Final Records

Final records include all business documents that are not superseded by modification or addition. Such include, but are not limited to: documents given (or sent via electronic form) to any third party not employed by Jones County Junior College or government agency; final memoranda and reports; correspondence; handwritten telephone memoranda not further transcribed; minutes; design/plan specification; journal entries; cost estimates; etc. All accounting records shall be deemed final.

Permanent Records

Permanent records include all business documents that define Jones County Junior College's scope of work, expressions of professional opinions, research and reference materials. Such include, but are not limited to contracts, proposals, materials referencing expert opinions, annual financial statements, federal tax returns, copyright registrations, patents, etc. Except as provided for in the Document Retention Schedule (Appendix "A"), all permanent documents are to be retained indefinitely.

Accounting and Tax Records

Accounting and tax records include, but are not limited to invoices and expense records; accounting procedures; gross receipts; customer records; purchases; etc. *Unless otherwise specified in the DRS*, such records should be retained for the minimum of eight (8) years or until the statute of limitations for a particular record expires (please consult Jones County Junior College's counsel for time periods if you manage/control such records).

Workplace Records

Workplace Records include, but are not limited to bylaws, meeting minutes, and policy statements, employee directories. Unless otherwise specified in the DRS, such records should be retained indefinitely.

Employment, Employee, and Payroll Records

Employment records include, but are not limited to job announcements and advertisements; employment applications, background investigations, resumes, and letters of recommendation of persons not hired; etc. Unless otherwise specified in the DRS, such records should be retained for the minimum of one (1) year.

Employee records include, but are not limited to employment applications, background investigations, resumes, and letters of recommendation of current and past employees, records relating to current and past employee's performance reviews and complaints, etc. Unless otherwise specified in the DRS, such records should be retained for the minimum of three (3) years following unemployment with Jones County Junior College.

Payroll records include, but are not limited to wage rate tables; salary history; current rate of pay; payroll deduction; time cards; W-2 and W-4 forms; bonuses; etc. Unless otherwise specified in the DRS, such records should be retained for the minimum of eight (8) years.

Bank Records

Bank records include, but are not limited to bank deposits; check copies; stop payment orders; bank statements; check signature authorizations; bank reconciliations; etc. Unless otherwise specified in the DRS, such records should be retained for the minimum of eight (8) years.

Legal Records

Legal records include, but are not limited to all legal records, statements, and correspondence, personal injury records and statements, press releases, public

findings, etc. Unless otherwise specified in the DRS, such records should be retained for the minimum of ten (10) years.

Historical Records

Historical records are those that are no longer of use to Jones County Junior College, but by virtue of their age or research value may be of historical interest or significance to Jones County Junior College. Historical records should be retained indefinitely.

IV. Storage

Tangible Records

Tangible records are those in which you must physically move to store, such as paper records (including printed versions or electronically saved documents), photographs, audio recordings, advertisements and promotional items. Active records and records that need to be easily accessible may be stored in Jones County Junior College's office space or equipment. Inactive records can be sent to a designated storage facility.

Electronic Records

Electronic mail ("E-Mail") should be either printed and stored as tangible evidence, or downloaded to a computer file and kept electronically or on a disk. Jones County Junior College has computer software that duplicates People Soft data and email only, which are then backed-up on central servers. It is important that all employees take precautionary measures to save work and records on external storage. If you save sensitive or important records on computer disks, you should duplicate the information in an alternate format because disks are easily lost or damaged.

V. Destruction/Deletion

Tangible Records

Tangible records should be destroyed by shredding or some other means that will render them unreadable. If you have a record that you do not know how to destroy, such as a photograph, compact disk, or tape recording, ask the advice of Jones County Junior College's DRP Manager or your direct supervisor.

Electronic Records

E-mail records that you "delete" remain in a personal "deleted items" folder, once emptied these items are retained for an additional (5) five days before permanent deletion. Thus, Jones County Junior College's information technology ("IT") department will be responsible for permanently removing deleted emails from the computer system. Keep in mind, where duplicate records are involved, both copies must be destroyed / deleted where proper.

VI. Cessation of Record Destruction / Deletion

If a lawsuit is filed or imminent, or a legal document request has been made upon Jones County Junior College, ALL RECORD DESTRUCTION MUST CEASE IMMEDIATELY. Jones County Junior College's DRP Manager may suspend this DRP to require that documents relating to the lawsuit or potential legal issue(s) be retained and organized. A critical understanding of this section is imperative. Should you fail to follow this protocol, you and / or Jones County Junior College may be subject to fines and penalties, among other sanctions.

VII. Acknowledgement

Jones County Junior College requests employee's to abide by the DRP. In the event an employee does not understand something regarding the DRP, the employee should contact the DRP manager or their direct supervisor, immediately for clarification.