

Series	Title	KCS Alt. Name	Retention	Section	KCS Owner 1	Owner 2	Owner 3	NOTES/ ROPOC
L1803	District Receipt and Expenditure Summary		3 yr	Financial	Finance	Sch Fin		
L4469	Budgetary Control Summary		3 yr + Aud	Financial	Finance	Sch Fin		
L5274	Journals		3 yr + Aud	Financial	Finance	Sch Fin		
L5275	Audit Trail Lists		3 yr + Aud	Financial	Finance	Sch Fin		
L5276	Funds Ledger		Perm	Financial	Finance	Sch Fin		
L5277	Trial Balance		1 yr	Financial	Finance	Sch Fin		
L5278	Periodic Financial Statements/Reports		3 yr + Aud	Financial	Prin	Heads	Sch Fin	
L5281	Periodic Audits (Daily, Monthly or Quarterly)		1 yr	Financial	Finance	Sch Fin		
L5282	Accounts Receivable File		3 yr + Aud	Financial	Finance	Sch Fin		
L5283	Banking Records File		3 yr + Aud	Financial	Finance	Sch Fin		
L5284	Charitable Gaming Organization Application/Notification File		5 yr + Aud	Financial	Finance	Sch Fin		
L5285	Charitable Gaming Organization Quarterly/Annual Accounting Report		5 yr	Financial	Finance	Sch Fin		
L5286	BudgetDraft/Proposal		Annual + Aud	Financial	Finance	Prin	Sch Fin	
L5287	Budget Work Papers		Annual + Aud	Financial	Finance	Sch Fin		
L5288	Annual Approved Budget		Perm	Financial	Finance	Sch Fin		
L5294	Accounts Payable File		3 yr + Aud	Financial	Finance	Sch Fin		
L5296	Purchase Order/Requisition Reference and Tracking Instruments		3 yr + Aud	Financial	Finance	Sch Fin		
L5341	Student Activity Fund File		3 yr + Aud	Financial	Sch fin			
L3011	School-Based Decision Making Council Annual Budget (Allocation)		Perm	SBDM Council	Prin	Finance	Sch Fin	
*	See cell-embedded comment for additional detail							
AUD	After audit performed							
DWS	Destroy when Superseded							
EXP	Expiration of document, contract or agreement							
LE	Last entry							
LIT	Litigation completed							
NA	Not Applicable							
NLN	No longer needed							
RES	Resolution reached							
Sched	See the official records retention schedule							
Serv	Service provided							
TERM	Termination of Employee							
WD	Withdrawal from school/district							
YO	Years old							