

**SCHOOL DISTRICT GENERAL RECORDS RETENTION SCHEDULE
ACCOUNTING AND FINANCIAL RECORDS**

SERIES NO.	SERIES TITLE AND DESCRIPTION	COPY	LOCATION	CONF.	TOTAL RETENTION	RETENTION INSTRUCTIONS
GSF-001	APPROPRIATION LEDGER FILE Record established to document specific authorizations to make expenditures. It includes expenditures and encumbrances and is further adjusted by any changes in appropriation.	Info and Record Copy	District Office		SUCCESSFUL AUDIT PLUS THREE YEARS	Retain at agency; successful audit plus 3 yrs; destroy.
GSF-002	BUDGET AND BUDGET DATA, WORKSHEETS					
	A. DEPARTMENTAL Annual departmental requests made to the Budget Office for allocation of operational funds for the upcoming fiscal year.	Info Copy Record Copy	District Office Budget Office/ Archives		SUCCESSFUL AUDIT PERMANENT	Retain at agency; successful audit; destroy.
	B. DIVISIONAL/SUB-DIVISIONAL Annual requests made to the department's fiscal office for allocation of operational funds for the upcoming fiscal year.	Info and Record Copy	District Office		SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.
GSF-003	PETTY CASH FUND SYSTEM Fund containing small amounts of cash kept on hand for immediate cash purchases. Contains an amount estimated to be sufficient for a period of time. To establish fund, a direct claim Payment Voucher (GSF-009) is processed and paid to the petty cash fund from the appropriate fund (general, special, construction fund). Moneys usually deposited in a local bank by the fund custodian; checks are drawn for appropriate purchases. Fund replenishment requires payment voucher payable to the fund and supported by required documentation.					

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ACCOUNTING AND FINANCIAL RECORDS**

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GSF-003	PETTY CASH FUND SYSTEM (continued)					
	A. PETTY CASH REQUEST PAYMENT VOUCHERS (PV) Used to request reimbursement for expenditures made from agency's petty cash fund. See GSF-009.	Record Copy	District Office		FIVE YEARS; SUCCESSFUL AUDIT	Retain at agency; successful audit; transfer to State Records Center for remainder of retention period; destroy.
		Info Copy	Local School/ State Treasurer		SUCCESSFUL AUDIT	
	B. PETTY CASH VOUCHERS Document amounts paid out of petty cash by an agency.	Info and Record Copy	District Office/ Local School		SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.
	C. PETTY CASH CHECKBOOKS Checks used for expenditures from petty cash fund.	Info and Record Copy	District Office/ Local School		SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.
	D. PETTY CASH STATEMENTS Bank statements for checks drawn against petty cash fund checking account. Should be maintained with appropriate canceled checks.	Info and Record Copy	District Office/ Local School		SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.

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GSF-003 Con't	PETTY CASH FUND SYSTEM					
	E. PETTY CASH RECEIPTS Receipts for moneys received and applied to petty cash fund.	Info and Record Copy	District Office/ Local School		SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.
	F. PETTY CASH RECONCILIATIONS Documents reconciling expenditures from petty cash fund with bank account.	Info and Record Copy	District Office/ Local School		SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.
GSF004	BANK STATEMENTS, CANCELED CHECKS, CHECK STUBS Statements and canceled checks reflecting status of an agency's bank accounts.	Info and Record Copy	District Office/ Local School		SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.
GSF-005	CASH DISBURSEMENTS JOURNAL Journals in which individual disbursements are entered. Exists in various forms but is essentially a chronological record containing lists of individual transactions.	Info and Record Copy	District Office/ Local School		SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.
GSF-006	CASH REGISTER TAPES Tapes used to reconcile sales with cash on hand at end of each day.	Info and Record Copy	District Office/ Local School		SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.

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ACCOUNTING AND FINANCIAL RECORDS**

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GSF-007	RECEIPTS/RECEIPT BOOKS/LEDGERS Document receipt of moneys by an agency from clients or customers for fees or services rendered.	Info and Record Copy	District Office/ Local School		SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.
GSF-008	PURCHASE ORDERS (PO) (REGULAR, OPEN-END, EMERGENCY) Authorize the delivery of specified merchandise or the rendering of a certain service, showing the amount authorized.	Record Copy Info Copy	District Office/ Local School Dept of Finance/ Local School		FIVE YEARS; SUCCESSFUL AUDIT SUCCESSFUL AUDIT	Retain at agency; successful audit; transfer to State Records Center for remainder of retention period; destroy. EXCEPTION: Series GSF-021, Bids.
GSF-009	PAYMENT VOUCHERS (PV) (REGULAR, DIRECT CLAIM) Requests for payment from a vendor for goods or services in accordance with a properly executed purchase order or contractual agreement.	Record Copy Info Copy	District Office Local School/ State Treasurer		FIVE YEARS; SUCCESSFUL AUDIT SUCCESSFUL AUDIT	Retain at agency; successful audit; transfer to State Records Center for remainder of retention period; destroy.
GSF-010	INTERGOVERNMENTAL VOUCHERS (IV) Interdepartmental billing forms used by state agencies to bill other state agencies for goods and/or services rendered. The reimbursement is treated as a disbursement in the billed department and as an expenditure reduction in the billing department.	Record Copy Info Copy	District Office Local School/ Dept. of Finance		FIVE YEARS; SUCCESSFUL AUDIT SUCCESSFUL AUDIT	Retain at agency; successful audit; transfer to State Records Center for remainder of retention period; destroy.

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ACCOUNTING AND FINANCIAL RECORDS**

SERIES NO.	SERIES TITLE AND DESCRIPTION	COPY	LOCATION	CONF.	TOTAL RETENTION	RETENTION INSTRUCTIONS
GSF-011	EXPENDITURE CORRECTIONS (EX) Used to adjust prior coding of expenditures.	Record Copy	District Office		FIVE YEARS; SUCCESSFUL AUDIT	Retain at agency; successful audit; transfer to State Records Center for remainder of retention period; destroy.
		Info Copy	Local School/ Dept. of Finance		SUCCESSFUL AUDIT	
GSF-012	REPORTS OF CASH RECEIPTS (CR) Used to report and record the receipt of revenue and other funds by authorized representatives of the state.	Record Copy	State Treasurer		FIVE YEARS; SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.
		Info Copy	District Office/ Local School		SUCCESSFUL AUDIT	
GSF-013	PERSONAL EXPENSE REIMBURSEMENTS (PV) Payment vouchers used to reimburse state employees for travel expenses, including room and board, while on official state business, such as a convention or conference.	Record Copy	District Office		FIVE YEARS; SUCCESSFUL AUDIT	Retain at agency; successful audit; transfer to State Records Center for remainder of retention period; destroy.
		Info Copy	State Treasurer		SUCCESSFUL AUDIT	
GSF-014	REQUESTS FOR PURCHASE ORDER Used to reserve funds in anticipation of establishing an obligation for the acquisition of goods and services. See GSF-008.	Info and Record Copy	District Office/ Local School		SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.

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SERIES NO.	SERIES TITLE AND DESCRIPTION	COPY	LOCATION	CONF.	TOTAL RETENTION	RETENTION INSTRUCTIONS
GSF-015	EXPENSE BUDGETS (EB) Allows agencies to further define funds available down to the object code level. Each item listed represents an object of expenditure within the appropriation.	Info and Record Copy	District Office/ Local School		SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.
GSF-016	REVENUE BUDGETS (RB) Establishes the revenue side of the budget in DFMS. Each line represents the sources of revenue expected to be received.	Info and Record Copy	District Office/ Local School		SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.
GSF-017	DEPOSIT SLIPS Bank receipts verifying amounts deposited into bank accounts. Attached to Reports of Cash Receipts, GSF-012.	Info Copy Record Copy	District Office/ Local School State Treasurer		SUCCESSFUL AUDIT FIVE YEARS; SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.
GSF-018	CONTRACTS, AGREEMENTS, AND LEASES Formal contracts between state agencies and vendors for the furnishing of goods and services to agencies. Include copies of specifications, advertised bid proposals, and correspondence. NOTE: Does not include Construction Contracts (GSF-035) or Professional Services Contracts (GSF-034).	Info and Record Copy	District Office/ Local School		TERMINATION OF GUARANTEE; SUCCESSFUL AUDIT	Retain at agency; termination of guarantee; successful audit; destroy.

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ACCOUNTING AND FINANCIAL RECORDS**

SERIES NO.	SERIES TITLE AND DESCRIPTION	COPY	LOCATION	CONF.	TOTAL RETENTION	RETENTION INSTRUCTIONS
GSF-019	TRANSFERS OF APPROPRIATIONS (TA)	Info Copy	District Office		FIVE YEARS; SUCCESSFUL AUDIT	Retain at agency; successful audit; transfer to State Records Center for remainder of retention period; destroy.
	Used to transfer funds between current fiscal year appropriation accounts or to report all transfers of funds between appropriate accounts.	Record Copy	Budget Office		SEVEN YEARS; SUCCESSFUL AUDIT	
GSF-020	LOCAL FUNDS FINANCIAL RECORD	Record Copy	District Office		SUCCESSFUL AUDIT PLUS TWO YEARS	Retain at agency; successful audit plus 2 yrs; destroy.
GSF-021	BIDS, BID SPECS, QUOTES	Info and Record Copy	District Office		SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.
	Non-construction proposals to provide goods or services.					
GSF-022	CAPITAL IMPROVEMENT BOND FILE (BOND REFERENDUM)	Info and Record Copy	District Office		SEE RETENTION INSTRUCTIONS	Retain at agency 1 yr after completion of successful final audit if state funded. Retain at agency 3 yrs and completion of successful final audit if federally funded. (Longer retention applies if funds are commingled.)
	A. Bond Ledger Books	Info and Record Copy	District Office		RETIREMENT OF BOND PLUS TWENTY YEARS	

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ACCOUNTING AND FINANCIAL RECORDS**

SERIES NO.	SERIES TITLE AND DESCRIPTION	COPY	LOCATION	CONF.	TOTAL RETENTION	RETENTION INSTRUCTIONS
GSF-023	ANNUAL FINANCIAL STATEMENT TO DEPARTMENT OF EDUCATION	Info Copy	District Office		SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.
	Documents relating to annual reporting of school system financial status.	Record Copy	Dept. of Education		PERMANENT	
GSF-024	SCHOOL SYSTEM INVESTMENT FILES	Info and Record Copy	District Office		THREE YEARS AFTER MATURITY; SUCCESSFUL AUDIT	Retain at agency 3 yrs after maturity; successful audit; destroy.
	Documents relating to investing of donations, endowments, and trust funds. Include authorizations, inter-bank transactions, treasury notes, certificates of deposit, invitations to bid, receipts, and related correspondence.					
GSF-025	AUDIT REPORTS, STATE	Info Copy	District Office		UNTIL NO LONGER NEEDED	Retain at agency until no longer needed; destroy.
	Audit reports of each state agency conducted by the Office of the Auditor of Accounts.	Record Copy	Auditor of Accounts		PERMANENT	
GSF-026	REQUISITIONS (RQ)	Info and Record Copy	District Office/ Local School		SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.
	Written requests, usually from one sub-agency to the purchasing officer of the originating agency or between agencies for services. See GSF-014.					

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SERIES NO.	SERIES TITLE AND DESCRIPTION	COPY	LOCATION	CONF.	TOTAL RETENTION	RETENTION INSTRUCTIONS
GSF-027	AGENCY BANK ACCOUNTS (TR-1A, TR-1B, TR-1C)	Info Copy	District Office		CLOSE OF ACCOUNT; SUCCESSFUL AUDIT	Retain at agency; close of account; successful audit; destroy.
	Requests to State Treasurer for written approval prior to opening, closing, changing, or transferring any bank checking or savings account.	Record Copy	State Treasurer		CLOSE OF ACCOUNT; SUCCESSFUL AUDIT	
GSF-028	BANK ACCOUNT AND INVESTMENT REPORTS (BR-1B)				DELETED 06/30/94	
GSF-029	EQUIPMENT REIMBURSEMENT REQUESTS (ER-1)	Info Copy	District Office		SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.
	Used by agencies to obtain authorization for trade-in or sale of excess state-owned property.	Record Copy	Dept. of Finance		SUCCESSFUL AUDIT	
GSF-030	VENDOR FILES	Info Copy	District Office		SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.
	Contain agency copies of purchase orders with the agency copy of the payment vouchers attached. NOTE: See GSF-008 and GSF-009 for retention of record copies.					

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SERIES NO.	SERIES TITLE AND DESCRIPTION	COPY	LOCATION	CONF.	TOTAL RETENTION	RETENTION INSTRUCTIONS
GSF-031	CONTROL LEDGERS (MANUAL POSTING) Combined federal fund accounts only. A. Control by appropriation and object. B. Salaries by appropriation and object. C. Disbursements by object code (year-to-date), optional.	Info and Record Copy	District Office/ Local School		CLOSE OF PROJECT; SUCCESSFUL AUDIT	Retain at agency; close of project; successful audit; destroy. NOTE: See Common Rule, Appendix B. Individual grants may require longer retention periods. Special requirements are outlined in each grant's specifications. Refer to grant instructions.
GSF-032	JOURNAL VOUCHERS (JV) Used by the Division of Accounting to document accounting events not covered by any other DFMS transaction.	Record Copy Info Copy	District Office Dept. of Finance		FIVE YEARS; SUCCESSFUL AUDIT SUCCESSFUL AUDIT	Retain at agency; successful audit; transfer to State Records Center for remainder of retention period; destroy.
GSF-033	GAAP (GENERALLY ACCEPTED ACCOUNTING PRINCIPLES) REPORTING PACKAGES Annual financial reporting of data collection forms completed by all budgetary units. Used to collect required accrual data and to organize it by appropriate fund type.	Info Copy Record Copy	District Office Dept. of Finance		SUCCESSFUL AUDIT SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.
GSF-034	PROFESSIONAL SERVICES CONTRACTS Contain copy of contract; record of payments made to service provider; copy of any required evaluations; and any books, records, documents, accounting procedures, practices, or other items of service provider relevant to the contract.	Info and Record Copy	District Office		THREE YEARS AFTER EXPIRATION OF CONTRACT; SUCCESSFUL AUDIT	Retain at agency 3 yrs after expiration of contract; successful audit; destroy.

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GSF-035	CONSTRUCTION DOCUMENTS FOR CAPITAL AND MINOR IMPROVEMENT PROJECTS Construction documents for all capital improvement projects and minor capital improvement projects that change, modify, or alter hidden systems. All construction documents should be kept separate and apart from all other general and/or special fund accounts and all projects within any given year's program should have a separate, well-identified file. Agencies who are the contract owner and are the custodian of the construction documents should follow the retention for the record copy.	Record Copy	District Office		PERMANENT	Retain at agency 1 yr after completion of successful final audit if state funded. Retain at agency 3 yrs and completion of successful final audit if federally funded. (Longer retention applies if funds are commingled.) Purge per approved purge list (see below); transfer to Archives for permanent preservation. EXCEPTION: Deeds of land acquisition and archival "as built drawings" - see "Transfer to Archives" below. NOTE: Per Department of Education: The school district and/or architect of record shall supply one (1) electronic and one (1) hard copy (sealed and signed paper documents) of the construction record plans and specifications (as-built drawings and specifications) to the Department of Education no later than 30 calendar days after the completion of any major capital improvement project. DOE will coordinate the transfer and submission of the record plans and specifications to Archives. It is recommended that the school district maintain a copy of record plans (as- built drawings) also for local reference.
		Info Copy	Local School		SEE RETENTION INSTRUCTION	Retain at agency 1 yr after completion of successful final audit if state funded; retain at agency 3 yrs and completion of successful final audit if federally funded; destroy. (Longer retention applies if funds are commingled.) Updated 2010

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**PURGE LIST
for
CONSTRUCTION DOCUMENTS FOR CAPITAL AND MINOR IMPROVEMENT PROJECTS (GSF-035)**

The following documents should be RETAINED for inclusion in the permanent file:

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| <ul style="list-style-type: none"> a. DIVISION OF FACILITIES MANAGEMENT REVIEW/APPROVAL b. ARCHITECTURAL ACCESSIBILITY BOARD REVIEW AND APPROVAL c. PROFESSIONAL SERVICES CONTRACT d. LEGAL DETERMINATIONS e. CONSTRUCTION CONTRACT f. PERFORMANCE, LABOR, AND MATERIAL BONDS g. INSURANCE CERTIFICATE AND UPDATE h. PURCHASE ORDERS, PAYMENT VOUCHERS, AND BOOKS OF ACCOUNT INCLUDING ANY SIGNIFICANT BACKUP i. CHANGE ORDERS, INCLUDING ANY SIGNIFICANT BACKUP j. JOB MEETING MINUTES k. CORRESPONDENCE DETAILING SIGNIFICANT PROJECT ACTIVITIES l. CERTIFICATES (SUBSTANTIAL COMPLETION) AND PERMITS (OCCUPANCY, BUILDING) PLUS COUNTY AND/OR REGULATORY AGENCY SIGNOFFS | <ul style="list-style-type: none"> m. RELEASE OF LIENS AND AFFIDAVIT OF CONTRACTOR'S PAYMENT OF INDEBTEDNESS n. GUARANTEES AND WARRANTIES o. LIQUIDATED DAMAGE ASSESSMENT p. INSTRUCTIONS TO BIDDERS/JOB SPECIFICATIONS q. BIDDERS' PROPOSALS r. SUBCONTRACTORS' LISTING s. LETTER OF AWARD t. PROJECT RELATED SHOP DRAWINGS u. CODE OR SPECIFICATION REQUIRED CERTIFICATES, REPORTS, PERMITS OR INSPECTIONS (CONCRETE, GEOTECH, STEEL, ETC.) v. SPECIAL REPORTS (ENGINEERING, COST ANALYSIS) |
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The following documents should be PURGED from the permanent file prior to filming:

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| <ul style="list-style-type: none"> a. ADVERTISEMENT FOR BID b. TABULATION OF BID c. BID BOND RETURN d. PRELIMINARY SCHEMATICS | <ul style="list-style-type: none"> e. PRELIMINARY COST ESTIMATE f. WORKING BUDGET g. DUPLICATES h. CORRESPONDENCE OF LIMITED IMPORTANCE |
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The following documents should be TRANSFERRED TO THE ARCHIVES per 29 DE Code, Sections 507 and 508:

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| <ul style="list-style-type: none"> a. DEED OF LAND ACQUISITION | <ul style="list-style-type: none"> b. ARCHIVAL "AS BUILT" DRAWINGS |
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GSF-036	HEALTH INSURANCE MONTHLY REPORT FILE Consists of statement of contributions by the state. Included are additions and terminations to coverage.	Info and Record Copy	District Office		SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.
GSF-037	FEDERAL TIME DISTRIBUTION SHEET FILE A record wherein payroll expenses are allocated to various federal programs and projects for purposes of cost accounting and managerial control.	Info and Record Copy	District Office		SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.
GSF-038	FORM W-5 Federal form used to request that advanced earned income credit be deducted from employee's wages.	Info and Record Copy	District Office	CONF.	SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.
GSF-039	WAGE ATTACHMENTS (GARNISHMENTS) Contain court orders and record of payments and deductions from employee's pay.	Info and Record Copy	District Office	CONF.	SATISFACTION OF COURT ORDER; SUCCESSFUL AUDIT	Retain at agency; satisfaction of court order; successful audit; destroy.
GSF-040	IRS LEVIES Orders issued by the Internal Revenue Service (IRS) requiring deductions from employee salaries for the payment of taxes owed.	Info and Record Copy	District Office	CONF.	ONE YEAR AFTER PAYMENT OF OBLIGATION	Retain at agency 1 yr after notification of payment of obligation or final release of payment of obligation; destroy.

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GSF-041	LEAVE AVAILABLE REPORTS Reports of accrual rate and monthly usage/accumulation of annual/sick leave. NOTE: See GSP-005 for cumulative leave record.	Info and Record Copy	District Office		SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.
GSF-042	CHAPTER 1 & 2 FILES Document federal grant program. Includes grant application, correspondence, plans for disbursement of funds, and financial records.	Info and Record Copy	District Office/ Local School		SUCCESSFUL AUDIT PLUS FIVE YEARS	Retain at agency; successful audit plus 5 yrs; destroy.
GSF-043	GRANT FILES Agreements between federal and state agencies for the award of moneys to finance operations of state agencies. NOTE: Does not include annual or ad hoc narrative or statistical reports on program activities. See GSA-006, Policy and Program Records for retention instructions.	Info and Record Copy	District Office		SEE RETENTION INSTRUCTION	Retain at agency in accordance with prescribed guidelines established by the grantor; successful final audit; destroy. NOTE: (1) Grantor and grantee are responsible for maintaining all records of direct and indirect grants regardless of whether they are recipients or sub-recipients, in accordance with the prescribed guidelines established by the grantor. (2) Agencies receiving funds under federal legislation which specifically requires more than a three year retention must schedule those records separately on an agency records retention schedule. (See GSF-042, Chapter 1 & 2 Files.)
GSF-044	FEDERAL AID MASTERS (FM) Contains pertinent data on a federal grant and sub-grant. Used to enter and modify descriptive and budgetary grant information.	Info Copy Record Copy	District Office Budget Office		SUCCESSFUL AUDIT TERMINATION OF PROGRAM	Retain at agency; successful audit; destroy.
GSF-045	PR TRANSACTIONS ON DOCUMENT SUSPENSE FILE F25ZDH05/F25R4505(Daily) F25ZWC05/F25R1205(Weekly)	Info Copy Record Copy	District Office Dept. of Finance		REPLACE AS UPDATED REPLACE AS UPDATED	Replace as updated.

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ACCOUNTING AND FINANCIAL RECORDS**

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GSF-046	FEDERAL AID CHARGES (FC) Used for the recording of non-accounting charges against a grant.	Info and Record Copy	District Office		SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.
GSF-047	REVENUE REPORTS Reports summarizing all collections deposited to the State Treasurer's account by an agency.	Info Copy Record Copy	District Office Dept. of Finance		SUCCESSFUL AUDIT FIVE YEARS; SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.
GSF-048	SCHEDULE OF ENCUMBRANCES F25R0805 Reflects the official accounting status of each department's encumbrances against its allotted funds.	Info Copy Record Copy	District Office Dept. of Finance		SUCCESSFUL AUDIT REPLACE AS UPDATED	Retain at agency; successful audit; destroy.
GSF-049	STATEMENTS OF BUDGETARY ACTIVITY AND ACCOUNT BALANCES F25ZAN05/F25RE605 Presents the status of each department's appropriated funds as recorded on the official accounting records of the state. Produced weekly/monthly.	Info Copy Record Copy	District Office Dept. of Finance		SUCCESSFUL AUDIT FIVE YEARS; SUCCESSFUL AUDIT	Retain year-end copy at agency; successful audit; destroy. Replace weekly and monthly reports as updated.
GSF-050	VALIDITY BALANCE REPORTS F25R1405 Show coding; description; available funds; estimated receipts; encumbrances; current and prior year expenditures; unencumbered balance.	Info Copy Record Copy	District Office Dept. of Finance		REPLACE AS UPDATED REPLACE AS UPDATED	Replace as updated.

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GSF-051	STATEMENT OF AVAILABLE FUNDS REPORTS	Info Copy	District Office		REPLACE AS UPDATED	Replace as updated.
	F25ZM405/F25M0505 Show coding; appropriated amount; current/present year receipts; transfers in/out; reversions; and available funds amount.	Record Copy	Dept. of Finance		REPLACE AS UPDATED	
GSF-052	TRANSACTIONS PROCESSED REPORTS	Info Copy	District Office		REPLACE AS UPDATED	Replace as updated.
	F25R2005 Show coding; document ID/amount; vendor ID/name; and batch number.	Record Copy	Dept. of Finance		REPLACE AS UPDATED	
GSF-053	BUDGETARY ACTIVITY REPORTS	Info Copy	District Office/ Local School		REPLACE AS UPDATED	Replace as updated.
	F25RD605/F25RE705/F25RF505 Show coding; document ID; reference document; available funds; estimated receipts; encumbrances; expenditures; and unencumbered appropriated balances.	Record Copy	Dept. of Finance		REPLACE AS UPDATED	
GSF-054	GENERAL FUND DISBURSEMENTS	Info Copy	District Office		SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.
	F25ZAM05/F25A5605 Listing of general fund disbursements.	Record Copy	Dept. of Finance		FIVE YEARS; SUCCESSFUL AUDIT	

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GSF-055	CIP FUND DISBURSEMENTS	Info Copy	District Office		SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.
	F25ZAM05/F25A5405 Lists all bonds, associated amounts, and disbursements from CIP (Capital Improvement Project) funds. Also prints summary totals by object and section/division.	Record Copy	Dept. of Finance		FIVE YEARS; SUCCESSFUL AUDIT	
GSF-056	NON-CIP FUND DISBURSEMENTS	Info Copy	District Office		SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.
	F25ZAM05/F25A5505 Lists all non-CIP disbursements for the month.	Record Copy	Dept. of Finance		FIVE YEARS; SUCCESSFUL AUDIT	
GSF-057	YEAR-TO-DATE PROGRAM FUNDS REPORTS	Info Copy	District Office		REPLACE AS UPDATED	Replace as updated.
	F25ZM405/F25RP105 Show coding; obj./rev. description; receipts; encumbrances and expenditures.	Record Copy	Dept. of Finance		REPLACE AS UPDATED	
GSF-058	DETAIL PROGRAM FUNDS REPORTS	Info Copy	District Office		SEE RETENTION INSTRUCTION	Retain year-end copy at agency; successful audit; destroy. Replace monthly reports as updated.
	F25ZM504/F25RP305 Show coding; vendor; doc. ID; reference document; receipts; encumbrances and expenditures.	Record Copy	Dept. of Finance		SUCCESSFUL AUDIT	
GSF-059	FEDERAL AID CHARGES REPORTS	Record Copy	District Office		SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.
	F25ZM205/F25RG405 Used to reconcile federal fund accounts.	Info Copy	Dept. of Finance/ Local School		REPLACE AS UPDATED	

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ACCOUNTING AND FINANCIAL RECORDS**

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GSF-060	GRANTS ACTIVITY REPORTS	Info Copy	District Office		SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.
	F25RG305 Used to reconcile federal fund accounts.	Record Copy	Dept. of Finance		TEN YEARS	
GSF-061	FEDERAL AID FUNDS REPORTS	Info Copy	District Office		SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.
	F25RG105 Used to reconcile federal fund accounts.	Record Copy	Dept. of Finance		TEN YEARS	
GSF-062	APPROPRIATION REVENUE REPORTS	Info Copy	District Office		REPLACE AS UPDATED	Replace as updated.
	F25ZM205/F25RS505 Show coding; revenue; current month receipts; and fiscal year-to-date receipts.	Record Copy	Dept. of Finance		SUCCESSFUL AUDIT	
GSF-063	OBJECT OF EXPENDITURE REPORTS	Info Copy	District Office		SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.
	F25ZM205/F25RB105,F25RB305, F25RB405,F25RB505,F25RB605 List all expenditures by object for use of central and agency managers to track spending by object. Show expenditures for general, special, and total funds for both month and year-to-date. Provide summary for statewide totals.	Record Copy	Dept. of Finance		FIVE YEARS; SUCCESSFUL AUDIT	
GSF-064	REVENUE BY BUDGET UNIT	Info Copy	District Office		SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.
	F25M1105 Show coding and current/year-to-date totals for general, special, and total funds.	Record Copy	Dept. of Finance		REPLACE AS UPDATED	

**SCHOOL DISTRICT GENERAL RECORDS RETENTION SCHEDULE
ACCOUNTING AND FINANCIAL RECORDS**

SERIES NO.	SERIES TITLE AND DESCRIPTION	COPY	LOCATION	CONF.	TOTAL RETENTION	RETENTION INSTRUCTIONS
GSF-065	REVENUES BY DIVISION F25M1005 Same as GSF-064 except by Division.	Info and Record Copy	District Office		REPLACE AS UPDATED	Replace as updated.
GSF-066	SPECIAL FUND REVENUE DETAIL TRANSACTION REPORTS F25R5105 Show coding; transaction ID; description; transaction date; accept date; and amount.	Info and Record Copy	District Office/ Local School		REPLACE AS UPDATED	Replace as updated.
GSF-067	PAYROLL FUNDING REPORTS P25R2405 Detail all funding charges by employee and appropriation by department/division/section. Generated each pay cycle.	Info Copy	District Office	CONF.	SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.
		Record Copy	Dept. of Finance	CONF.	SIXTY YEARS	
GSF-068	PAYROLL CHECK REGISTERS P25C2005 Show details of each check written with totals. Generated each pay cycle.	Info Copy	District Office	CONF.	SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.
		Record Copy	Dept. of Finance	CONF.	SIXTY YEARS	
			State Treasurer	CONF.	FIVE YEARS; SUCCESSFUL AUDIT	
GSF-069	DEDUCTION REGISTERS P25C2505 Detail deductions by employee by department/division/section. Generated each pay cycle.	Info Copy	Anywhere	CONF.	SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.
		Record Copy	Dept. of Finance/ State Treasurer	CONF.	FIVE YEARS; SUCCESSFUL AUDIT	

**SCHOOL DISTRICT GENERAL RECORDS RETENTION SCHEDULE
ACCOUNTING AND FINANCIAL RECORDS**

SERIES NO.	SERIES TITLE AND DESCRIPTION	COPY	LOCATION	CONF.	TOTAL RETENTION	RETENTION INSTRUCTIONS
GSF-070	LABOR UNION REPORTS	Info Copy	District Office	CONF.	SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.
	P25R8505 Lists of employees and union dues withheld. Generated each pay cycle.	Record Copy	Dept. of Finance	CONF.	SUCCESSFUL AUDIT	
GSF-071	QUARTERLY SUMMARY/4TH QUARTER REPORTS	Info Copy	District Office	CONF.	SUCCESSFUL AUDIT	Retain 4th quarter report at agency; successful audit; destroy.
	P25Q1005 Detail all checks to an employee for the quarter by department/division/section. Generated quarterly.	Record Copy	Dept. of Finance	CONF.	SIXTY YEARS	
GSF-072	ANNUAL (FY) PAYROLL FUNDING REPORTS	Info Copy	District Office	CONF.	SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.
	P25Y7005 Reflects cumulative salary and other employment costs by appropriation code for employees in agency sequence. Generated annually.	Record Copy	Dept. of Finance	CONF.	TEN YEARS; SUCCESSFUL AUDIT	
GSF-073	QUARTERLY FICA RECONCILIATION REPORT				DELETED 06/1991	
GSF-074	FUND-LINE EXCEPTION REPORTS	Info Copy	District Office	CONF.	SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.
	P25A6005 Show charges that changed due to salary maintenance during the pay cycle. Generated each pay cycle.	Record Copy	Dept. of Finance	CONF.	REPLACE AS UPDATED	

**SCHOOL DISTRICT GENERAL RECORDS RETENTION SCHEDULE
ACCOUNTING AND FINANCIAL RECORDS**

SERIES NO.	SERIES TITLE AND DESCRIPTION	COPY	LOCATION	CONF.	TOTAL RETENTION	RETENTION INSTRUCTIONS
GSF-075	EMPLOYEE DICTIONARY (SSN/ALPHA)	Info Copy	District Office	CONF.	REPLACE AS UPDATED	Replace as updated.
	P25Q2305 (SSN) P25Q2405 (Alpha) Employee address listings in SSN and alpha sequence. Generated quarterly.	Record Copy	Dept. of Finance	CONF.	REPLACE AS UPDATED	
GSF-076	PAYROLL CLAIM FORM (PC-1) REPORTS	Info Copy	District Office	CONF.	CHECK REGISTER VERIFIED	Retain at agency; check register verified; destroy.
	P25A4005 Show GAAP FY appropriation code; regular/overtime gross; fringe charges; and total charges. Generated each pay cycle.	Record Copy	Dept. of Finance	CONF.	SUCCESSFUL AUDIT	
GSF-077	DEDUCTION CONTROL REGISTERS (DCR-1)	Info Copy	District Office	CONF.	THREE YEARS; SUCCESSFUL AUDIT	Retain at agency 3 yrs; successful audit; destroy.
	P25D1005 Three-part input documents containing deductions, home agency, direct deposit, and income tax withholding for each employee. Used when a position is newly created, or when there is a reclassification; change of agency or transfer; change of name or SSN; or change of deduction.	Record Copy	Dept. of Finance	CONF.	THREE YEARS; SUCCESSFUL AUDIT	
GSF-078	ATTENDANCE CONTROL REGISTERS (ACR)	Info Copy	District Office	CONF.	THREE YEARS; SUCCESSFUL AUDIT	Retain at agency 3 yrs; successful audit; destroy.
	P25ZA105/P25A5005 Input documents for pay/attendance data in the payroll system. Includes funding and hours/dollars/days.	Record Copy	Dept. of Finance	CONF.	THREE YEARS; SUCCESSFUL AUDIT	

**SCHOOL DISTRICT GENERAL RECORDS RETENTION SCHEDULE
ACCOUNTING AND FINANCIAL RECORDS**

SERIES NO.	SERIES TITLE AND DESCRIPTION	COPY	LOCATION	CONF.	TOTAL RETENTION	RETENTION INSTRUCTIONS
GSF-079	PAYROLL ATTENDANCE CLAIM FORMS (AC-1)	Info Copy	District Office	CONF.	THREE YEARS; SUCCESSFUL AUDIT	Retain at agency 3 yrs; successful audit; destroy.
	P25ZA105 Total/cover sheets for the ACR's. Contain the projected totals for regular time and permanent premium hours plus dollars.	Record Copy	Dept. of Finance	CONF.	THREE YEARS; SUCCESSFUL AUDIT	
GSF-080	PERSONNEL ACTION REQUESTS (PAR-3, PAR 4, PAR-34)	Info Copy	District Office	CONF.	FIFTY YEARS	Retain in departmental personnel record (GSP-004).
	P10C1504/P10A5504 Used to designate changes in an employee's personnel status, such as change of name, marital status, work location, salary change, or position change.	Record Copy	Local School			
GSF-081	HEALTH CARE DISCREPANCY REPORTS	Info Copy	District Office	CONF.	RESOLUTION OF DISCREPANCY	Retain at agency until discrepancy is resolved; destroy.
	P25BC505 List of employees with coverage that were not charged. Generated each pay cycle.	Record Copy	Dept. of Finance	CONF.	RESOLUTION OF DISCREPANCY	
GSF-082	VENDOR COVERSHEETS	Info Copy	District Office	CONF.	SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.
	P25D5005 Detail all employees involved in a check to a vendor. Generated each pay cycle.	Record Copy	Dept. of Finance	CONF.	SIXTY YEARS	

**SCHOOL DISTRICT GENERAL RECORDS RETENTION SCHEDULE
ACCOUNTING AND FINANCIAL RECORDS**

SERIES NO.	SERIES TITLE AND DESCRIPTION	COPY	LOCATION	CONF.	TOTAL RETENTION	RETENTION INSTRUCTIONS
GSF-083	STIPEND CALCULATIONS P25D9005 Shows any employee that the stipend program tried to update but could not for lack of proper data.	Info and Record Copy	District Office	CONF.	SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.
GSF-084	CYCLE FUNDING ADJUSTMENT REPORTS P25RF305 Show funding for handwritten checks. Year-to-date figures. Generated semi-annually.	Info Copy	District Office	CONF.	SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.
		Record Copy	Dept. of Finance	CONF.	SIXTY YEARS	
GSF-085	CYCLE FUNDING ADJUSTMENT UPDATE REPORTS P25RF405 Show funding for handwritten checks that have been updated.	Info Copy	District Office	CONF.	SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.
		Record Copy	Dept. of Finance	CONF.	SIXTY YEARS	
GSF-086	INSURANCE UPDATES P25RI107/P25RI107 Annual recalculation of state life insurance.	Info Copy	District Office		SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.
		Record Copy	Dept. of Finance		SIXTY YEARS	
GSF-087	VENDOR REFERENCE GUIDES P25D1005 Listing by category of vendors to whom employee deductions are paid each pay cycle.	Info Copy	District Office		REPLACE AS UPDATED	Replace as updated.
		Record Copy	Dept. of Finance		REPLACE AS UPDATED	

**SCHOOL DISTRICT GENERAL RECORDS RETENTION SCHEDULE
ACCOUNTING AND FINANCIAL RECORDS**

SERIES NO.	SERIES TITLE AND DESCRIPTION	COPY	LOCATION	CONF.	TOTAL RETENTION	RETENTION INSTRUCTIONS
GSF-088	APPROPRIATION EXPENDITURES BY OBJECT CODE	Info Copy	District Office		SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.
	F25RS405 Show coding; object description; current month's expenditures; and fiscal year-to-date expenditures.	Record Copy	Dept. of Finance		REPLACE AS UPDATED	
GSF-089	STATEMENT OF APPROPRIATIONS (MONTHLY APPROPRIATION BALANCES)	Info Copy	District Office		SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.
	F25M0405 Show coding; available funds; estimated receipts; current and prior year expenditures; and unencumbered balance.	Record Copy	Dept. of Finance		REPLACE AS UPDATED	
GSF-090	INTERNAL ACCOUNTS	Info and Record Copy	Local School		FIVE YEARS; SUCCESSFUL AUDIT	Retain at agency 5 yrs.; successful audit, destroy.
	Financial documents maintained for various organizations/clubs within the local school. May contain the following documentation: Deposit books, blank statements, check request, invoice, cancelled checks, and bank statements.					
GSF-091	INVOICES (IN) Used when a billing is issued and/or to record anticipated revenues.	Info and Record Copy	District Office/ Local School		SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.

**SCHOOL DISTRICT GENERAL RECORDS RETENTION SCHEDULE
ACCOUNTING AND FINANCIAL RECORDS**

SERIES NO.	SERIES TITLE AND DESCRIPTION	COPY	LOCATION	CONF.	TOTAL RETENTION	RETENTION INSTRUCTIONS
GSF-092	TELEPHONE BILLINGS Listing of monthly telephone usage.	Info Copy	District Office/Local School		THREE YEARS; SUCCESSFUL AUDIT	Retain at agency 3 yrs; successful audit; destroy.
GSF-093	CHECK REGISTERS Reconciliation sheets, outstanding check lists, and copy of each check issued.	Info Copy Record Copy	District Office/Local School State Treasurer		SUCCESSFUL AUDIT FIVE YEARS; SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.
GSF-094	REQUESTS FOR PROPOSALS (RFP) Requests by agencies to vendors asking for proposals to provide goods or services.	Info and Record Copy	District Office/Local School		SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.
GSF-095	OPEN ORDER NOTEBOOKS A. CONTROL LEDGER/NOTEBOOKS For specific purchases and open-order purchase orders. B. ACCOUNTS RECEIVABLE Amounts owed on an open account to a governmental unit by any other unit of state government.	Info And Record Copy Info and Record Copy	District Office/Local School District Office/Local School		SUCCESSFUL AUDIT COLLECTION; SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy. Retain at agency until collection; successful audit; destroy.

**SCHOOL DISTRICT GENERAL RECORDS RETENTION SCHEDULE
ACCOUNTING AND FINANCIAL RECORDS**

SERIES NO.	SERIES TITLE AND DESCRIPTION	COPY	LOCATION	CONF.	TOTAL RETENTION	RETENTION INSTRUCTIONS
GSF-096	UNCOLLECTABLE ACCOUNTS Removal of an account or partial account balance from an agency's active accounts receivable file and placed in the inactive permanent file.	Info and Record Copy	District Office/Local School		COLLECTION OR FIFTY YEARS; SUCCESSFUL AUDIT	Retain at agency until collection or 50 yrs.; successful audit; destroy.
GSF-097	CANCELLED PAYROLL CHECK AND PERSONAL REIMBURSEMENT FORMS Used for canceling a payroll check or for an employee payroll personal reimbursement.	Info and Record Copy	District Office/Local School		SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.
GSF-098	RECEIPTS LEDGERS Detailed ledger of all receipts under appropriate headings, classifications and arrangements as prescribed (i.e. budget unit, appropriation, and revenue code).	Info and Record Copy	District Office/Local School		SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.
GSF-099	MANUAL WARRANTS (MW) An order for payment prepared manually by the Department of Finance instead of via DFMS. The manual warrant and a payment voucher are then processed together.	Record Copy Info Copy	District Office/Local School State Treasurer		FIVE YEARS; SUCCESSFUL AUDIT SUCCESSFUL AUDIT	Retain at agency; successful audit; transfer to State Records Center for remainder of retention period; destroy.

**SCHOOL DISTRICT GENERAL RECORDS RETENTION SCHEDULE
ACCOUNTING AND FINANCIAL RECORDS**

SERIES NO.	SERIES TITLE AND DESCRIPTION	COPY	LOCATION	CONF.	TOTAL RETENTION	RETENTION INSTRUCTIONS
GSF-100	AC-1 NOTIFICATION FORMS Signed authorizations to expand payroll funds. Forms returned to agency when there is a correction on the AC-1.	Info Copy	District Office/Local School	CONF.	THREE YEARS; SUCCESSFUL AUDIT	Retain at agency 3 yrs.; successful audit; destroy.
		Record Copy	Dept. of Finance	CONF.	THREE YEARS; SUCCESSFUL AUDIT	
GSF-101	CASH ADJUSTMENTS (CA) Used by agencies in a transfer of special funds which does not require Budget Office or Controller General approval.	Record Copy	District Office/Local School		FIVE YEARS; SUCCESSFUL AUDIT	Retain at agency; successful audit; transfer to State Records Center for remainder of retention period; destroy.
GSF-102	FIXED ASSET REPORTS Document the acquisition and disposal of land; buildings; improvements other than buildings; equipment and vehicles owned by the state. A. MONTHLY B. ANNUAL	Record Copy	District Office/Local School		SEE RETENTION INSTRUCTIONS	Replace printouts as updated. Retain COM at agency; successful audit; destroy. Retain COM original master at State Records Center; successful audit; destroy.
						Retain printouts/COM at agency; successful audit; 10 yrs.; destroy. Retain COM original master 10 yrs. at State Records Center; destroy.
GSF-103	MONTHLY ACCOUNT RECONCILIATION REPORT Reconciliation reports for all budgetary activity, unliquidated encumbrances, and collection activity accounts.	Info and Record Copy	District Office/Local School		SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.

**SCHOOL DISTRICT GENERAL RECORDS RETENTION SCHEDULE
ACCOUNTING AND FINANCIAL RECORDS**

SERIES NO.	SERIES TITLE AND DESCRIPTION	COPY	LOCATION	CONF.	TOTAL RETENTION	RETENTION INSTRUCTIONS
GSF-104	EXCEPTION REPORTS Document any exceptions or adjustments that need to be made to the normal cycle of accounting processes (changes in hours, etc.).	Record Copy	District Office/Local School	CONF.	SUCCESSFUL AUDIT	Retain at agency; successful audit; destroy.