

SECTION D: Record Retention

I. Rationale

A. Ivy Tech Community College of Indiana is subject to the statutes of the State of Indiana concerning the preservation and destruction of all public financial records. The financial records of the College will be preserved and/or destroyed as required by Federal and State Regulations.

B. The Vice President/Treasurer or designee is responsible for maintaining the filing and record retention for the financial functions of the College. The Vice-President/Treasurer designates the Executive Director of Finance (EDF) to be responsible for maintaining the filing and record retention in each Region. The filing system will be so designed as to provide quick and adequate retrieval for use by the financial staff, internal and external audit staffs, or other authorized personnel. Retention schedules, disposal plans and relevant policies will be on file and available for external and internal audit.

C. Financial records will be retained according to the recommended Commission on Public Records retention schedule found in this section. Supporting documentation, including but not limited to, invoices, requisitions, bids, quotes, receipts, etc., must be retained according to the retention schedule specified with/for each financial document. Retain the documents in appropriate storage either as an original paper document, or in one of the authorized formats found in Chapter III, Definitions. In the event of conflicting retention requirements the longest period of time will prevail.

D. Maintain the financial records for the current and prior fiscal year on-site. Files or documents subject to retention may be kept off-site as long as adequate and reasonable security precautions are taken. Retention of specialty reports, like the FBM070 series, other ad hoc reports or spreadsheets, is at the discretion of the department receiving or creating the report. However, if specialty reports are used to support financial reports, retention is the responsibility of the individual filing the report and it must be maintained for audit purposes.

NOTE: If an audit has begun within the proposed retention period those records may not be destroyed until the audit is complete. The Treasure's Office is responsible for issuing the Notification of Audit Completion. Records will not be destroyed until receipt of this notification.

II. Applicable Regulations

State Commission of Public Records Guide for Preservation and Destruction of Public Records, Revision 1973;
Indiana Code 5-15-5.1-1 as amended;
Burns Indiana Statutes, Section 57-401 et seq;
State Board of Accounts;
Office of Management and Budget Circular A-110, revised 11/19/93, as amended 9/30/99.

III. Definitions

A. Public Financial Records. "Public records or Records" include records that have been recorded, copied, or reproduced by a photographic, photo static, miniature photographic, or optical imaging process that correctly, accurately and permanently copies, reproduces or forms a medium for copying or reproducing the original record on a film, compact disk (CD) or other durable material. The copy must be treated as an original.

The following list includes, but is not limited to, documents that are considered part of the public financial records of the College and are subject to the retention schedules:

1. Budget Transfer Requests (BTR).
2. Cash Receipt Vouchers.
3. Purchase Requisition/Check Requests.
4. Purchase Orders.
5. Invoice Vouchers.
6. Journal Entries (JE).
7. Statement of Accounts (FRS records).
8. Banking and Investments.
9. Payroll Records.

B. Electronic Records. Any record(s) created, maintained, altered or deleted in digitized format. Just like paper records, the same retention requirements apply to these formats. Security measures will be taken to protect these records from unauthorized alterations or deletion.

C. Computer Output Microfiche (COM). A process for copying and printing data onto microfilm from an electronic media found on a personal computer, mini or mainframe computer. The information is 'read' from a formatted magnetic media (tape) and transferred to microfiche by laser. This medium requires a separate microfiche reader or reader/printer machine. This medium prevents unauthorized alteration or deletions.

D. **Compact Disk-Read Only Memory (CD-ROM).** The process for transfer of information is the same as paragraph c. The information is processed in a tape format and transferred to a "read-only" computer disk. Information is retrieved using any appropriate CD system. This medium prevents unauthorized alteration or deletions.

E. **Imaging.** An optical imaging process that correctly and accurately copies, reproduces, or recreates the **original** record, document, paper or instrument. Indiana Code 5-15-1-1(a) as amended by Public Law 79 1995 allows for the use of an imaging system in the creation and storage of public records. Imaging systems will be designed to:

1. insure security of the information,
2. appropriate indexing for ease of retrieval and,
3. provides full documentation of the procedures for which documents will be imaged. The procedures will identify who in each Region and/or Central Office location is responsible for verifying the image is a true and accurate representation of the original document.
4. an imaged document must in a retrievable format that does not allow alteration or deletion.

IV. Disposal/Destruction

The preferred method of destruction for most records is recycling. However, Indiana Code 5-15-5.1-13 states that confidential records must be destroyed in such a manner that they cannot be "read, interpreted, or reconstructed". The preferred method of confidential record destruction is shredding.

A confidential record is defined as:

A. Any record(s) that contain personal identifying information. (e.g., employee or student name, address, or social security number); B. Document(s) of a legal nature; or C. Any internal document(s) determined by the holder to be of a confidential nature. All other records can be considered of an ordinary nature and may be appropriately recycled. No record will be destroyed until a period of at least three (3) years has passed from the time the record was originally filed. Federal or State program(s) retention requirements take precedence over the retention period defined in the schedule, or by this section. **NOTE:** If a document or record will be maintained/retained by an electronic, magnetic or photo imaging process, the duplicate paper copy can be destroyed. However, the integrity of the record must be maintained and the electronic media verified for accuracy, by a College representative, prior to the paper copy being appropriately destroyed. The NOTE above is amended by memorandum from Crocker Price, Vice President and General Counsel, dated April 26, 2001, sent to all College Officers,

Chancellors and Campus Deans. The memorandum states: *"I have recently received various questions and inquiries regarding the College's Document Imaging Project. One of the issues discussed has been the disposal of hard copy documents once the information has been imaged. It is the opinion of the General Counsel's Office that the original documents should not be destroyed at this time. "As the College forges ahead in the utilization of technology, it is important that all legal requirements be addressed. Once the imaging process has been properly reviewed and the College has obtained relative assurances that we are complying with all applicable laws and regulations, the imaged document will serve as the official record of the College. Until such time, however, the original hard copy documents should still be considered the official record of the College and should not be destroyed."*

Appendices: Appendix A

The retention schedules for FRS, HRS, SIS and FFX records and reports are found in Appendix B, C, D, E and F. Prior to the implementation of the FRS System the college computer processing was EPIC. Any EPIC documentation, files, records, or microfiche, prior to January 1, 1990 may be appropriately destroyed and/or recycled. Historical records. Documentation of historical value to the college should be retained, in their original state. If they are stored off site all applicable records retention policies apply

Appendix B

FRS REPORT RETENTION SCHEDULE

LOCATION: CENTRAL OFFICE

Report Report Name Retention

DAILY REPORTS

FBD009 Daily Collector Report (FA) 2 months
FBD010 Daily Diagnostic Report 5 years
FBD011 Daily Bank Activity Report 2 months
FBD015 Daily Sort Merge 18 months
FBD016 Suspense Listing 2 months
FBD017 Daily Cash Receipts Listing 2 months
FBD018 Daily Cash Disbursements Listing 2 months
FBD019 Daily On-line Transcript 5 years
FBD043 Daily (GL) Summary of Accounts Controls (Bank Account Balances) 1 week
FBI005 Table Load Report COA/GSE/ABR/FRS Table Maintenance 2 cycles
FBM097 Description Load Program 2 cycles
FBX008 Report Description File Update Diagnostic List 2 cycles
VBD009 Data Collector Report (AP) 2 months
VBD010 Daily File Maintenance Diagnostics 5 years
VBD020 FA Feed Report (Accounting Feed-Daily Cycle) 1 year
VBD029 Voucher Review Register (Daily Voucher Register/Voucher No. within batch) 2 months
VBD030 Daily Voucher Register 2 months
ZBA900-1 Data Collection Processing (FA) 2 months
ZBA900-2 Data Collection Processing (AP) 2 months
ZBA910 Automated D/C - Batch Delete 2 months

CHECK CYCLE REPORTS

VBC010 Check Cycle Extract 1 month
VBC025 Check Cycle Update 1 month
VBC030 Check Cycle Cash Disbursement Report 1 month
VBM092 Cash Requirements 3 days

WEEKLY REPORTS

FBM091 Report of Transactions 2 weeks
FBM100 OPT = Control 1 month
FBW022 Transactions Across Regions (listing of transactions posted to another Region's

Account) 1 month

VBM093 Cash Requirements (Selection = Credit) / Outstanding Vouchers 4 weeks

MONTHLY REPORTS

FBM003 Month End Turnover Initialization 1 year

FBM004 Transaction File Purge 1 year

FBM006 Prior Year Accumulator Load 1 year

FBM009 Open Commitment Status 2 months

FBM015 Year-to-Date Transaction History Merge 1 year

FBM019 Cash Report (Option = CM) - By Bank 2 months

FBM040-1 Chart of Accounts List - By Location, By Ledger, By Account 1 month

FBM040-2 Chart of Accounts List - By Account Number 1 month

FBM040-3 Chart of Accounts List - By Account Purpose 1 month

FBM050 Report of History File Merge 1 year

FBM061(F) Fund Group Summary GL & SL (by Fund) 1 year

FBM061(R) Fund Group Summary GL & SL (by Region) 1 year

FBM070-03 Fee Remission 2 months

FBM070-04 Federal Workstudy 2 months

FBM070-05 Trial Balance 1 year

FBM070-06 Federal Workstudy Summary 2 months

FBM070-09 Sponsored Programs 1 year

FBM070-9A Sponsored Programs 1 year

FBM070-9B Sponsored Programs 1 year

FBM070-9C Sponsored Programs 1 year

FBM070-11 Budget Reconciliation Report 1 year

FBM070-Y1 2-1-8-9 Subsidiary Ledger Report 1 year

FBM070-Y2 2-1-8-9 Subsidiary Ledger Report 1 year

FBM070-BA Major Object Report - By Region 1 year

FBM070-BB Base Budget Report 1 year

FBM070-BC Regional Divisional Report 1 year

FBM070-BE Revised Board Report - By Region 1 year

FBM070-BF Supplies & Expense Report - By Region 1 year

FBM070-BG New Year Budget Transition - By Region 1 year

FBM070-BJ Major Object Report - By Site 1 year

FBM070-BK Site Divisional Report 1 year

FBM070-BL Revised Board Report - By Site 1 year

FBM070-BM Supplies & Expense Report - By Site 1 year

FBM070-BN New Year Budget Transition - By Site 1 year

FBM070-B1 Board Report - By Object 1 year

FBM070-B2 Board Report - By Function 1 year

FBM070-B3 Board Report for Revenue 1 year

FBM070-CP Equipment Capitalization 1 year

FBM070-FF Federal Funds Revenue / Expenditure 2 months

FBM070-FF Federal Funds Revenue / Expenditure - By Region 2 months

FBM070-OF Other Funds Revenue / Expenditure 2 months

FBM070-OF Other Funds Revenue / Expenditure - By Region 2 months
FBM070-SF State Funds Revenue / Expenditure 2 months
FBM070-SF State Funds Revenue / Expenditure - By Region 2 months
FBM070-IG 1-8-2 General Ledger Report 1 year
FBM070-IS 1-8-2 Subsidiary Ledger Report 1 year
FBM092-2 Account Statement & Transaction GL/SL for
Ledger 4 & 8 1 year
FBM092-4 Account Statement & Transaction for
Ledger 4 & 8 1 year
FBM094-1 General Ledger - By Account Control 3 years
FBM095-1 Subsidiary Ledger Summary - By Fund 5 years
FBM095-4 Subsidiary Ledger Summary - By Location, By Fund 1 year
FBM100 Batch File (Option = Batch) 2 months
FBM100 Option = Control 2 months
VBD020 Account Feed Generator 2 months
VBM005 Vendor/Voucher Purge Selection 1 year
VBM010 Month End Vendor/Voucher Purge 1 year
VBM020 Monthly Cash Disbursement (Check Sequence) 4 months
VBM020 Monthly Cash Disbursement (Name Sequence) 4 months
VBM093-1 Outstanding Vouchers (Select = All) 2 months
VBM093-3 Outstanding Vouchers (Select = All, Option = L) 2 months
VBM094 Outstanding Check Listing Bank 32 1 month
VBM100 Batch File List 2 months

MONTHLY "FOCUS" REPORTS

FFM601 Budget Adjustments 1 year
FIM010 Subsidiary Ledger (End Date) 1 year
FIM015 General Ledger (End Date) 1 year
FIM020 Capital Equipment 1 year
FIM030 Reclass 1 year
FIM031 Totals 1 year

FINANCIAL REPORTS for "Fiscal Year-End Close" (Reports dated June 30, 20XX)

VBM093 Outstanding Vouchers (Option L Credit Liability Account Number) 5 years
FBD016 Suspense Monitor (Regions) until cleared
FBD043 Account Control Summary 1 week
FBI005 Table Load Report COA/GSE/ABR 2 cycles
FBM003 New Month Initialization 2 months
FBM009 Open Commitment Status 2 months
FBM015 Year-to-Date Merge 1 year
FBM019 Cash Report by Bank (Option = CM) 2 months
FBM040-1 Chart of Accounts - By Location 3 years
FBM040-2 Chart of Accounts - By Account Number 3 years

FBM040-3 Chart of Accounts - By Purpose Code 1 month
FBM040-4 Chart of Accounts - By Fund 1 month
FBM050 Report History Merge 1 year
FBM061(F) Fund Group Summary (GL & SL) - By Ledger 18 months
FBM061(R) Fund Group Summary - By Region 18 months
FBM070-BA Regional Board Report 5 years
FBM070-BB Base Budget Report 5 years
FBM070-BC Regional Board Report 5 years
FBM070-BD Regional Board Report 5 years
FBM070-BE Regional Board Report 5 years
FBM070-BF Regional Board Report 5 years
FBM070-BJ Site Board Report 5 years
FBM070-BK Site Board Report 5 years
FBM070-BM Site Board Report 5 years
FBM070-BN Site Board Report 5 years
FBM070-B1 Board Report - By Object 5 years
FBM070-B2 Board Report - By Function 5 years
FBM070-B3 Board Report for Revenue 5 years
FBM070-CP Capital Equipment 5 years
FBM070-FF Federal Funds Revenue / Expenditure 5 years
FBM070-OF Other Funds Revenue / Expenditure 5 years
FBM070-LOF Other Funds Revenue / Expenditure - Location 5 years
FBM070-SF State Funds Revenue / Expenditure 5 years
FBM070-LSF State Funds Revenue / Expenditure - Location 5 years
FBM070 IA-IN IPEDS Report - Part A - F, L & N 5 years
FBM070-K3 Balance Sheet 5 years
FBM070-K4 Statement of Changes in Fund Balance 5 years
FBM070-K5 Statement of Current Fund Revenues, Expenditures and other Changes 5 years
FBM070-Y1 2-1-8-9 Subsidiary Ledger Report 5 years
FBM070-Y2 2-1-8-6 Subsidiary Ledger Report 5 years
FBM070-Y3 2-1-8-6 Subsidiary Ledger Report (Non-Current Funds) 5 years
FBM070-IG 1-8-2 General Ledger Report 5 years
FBM070-IS 1-8-2 General Subsidiary Report 5 years
FBM070-03 Fee Remission 5 years
FBM070-04 Federal Work-Study 5 years
FBM070-05 Trial Balance 5 years
FBM070-06 Federal Work-Study Summaru 5 years
FBM070-09 Sponsored Programs (Includes Options 9A, 9B, & (9C) 5 years from last year in program
FBM070-11 Budget Reconciliation Report 5 years
FBM090 Account Statement in Whole Dollars Reclassification (D, H, E, V, A, T) 18 months
FBM092-2 Account Statement & Transaction Inter-Leave - By Fund 5 years
FBM092-3 Account Statement & Transaction Inter-Leave - (SL) Fund 01, Central Office 5 years
FBM092-4 Account Statement & Transaction Inter-Leave 5 years
FBM094 General Ledger (Use Element FBA Element Store FG & FA) By

Region/Fund/Account 5 years
FBM094-1 General Ledger - By Account Control 5 years
FBM095-1 Subsidiary Ledger Summary - By Fund 5 years
FBM095-3 Subsidiary Ledger Summary - By Region, By Fund 5 years
FBM095-4 Subsidiary Ledger Summary - By Location, By Fund 5 years
FBM097 Description Load Program 1 month
FBM100 Batch File List (Option - Batch) 2 months
FBR009 Open Commitment Status 2 cycles
FBX008 Report Description File List 5 years
FIA010 Expended Funds Account Range 441000-449999, By Purpose, By Sub-Code 5 years
FIA020 Expended Funds Account Range 100000-559999, By Purpose, By Sub-Code 5 years
FIA030 Current Funds Expended Account Range 100000-599999, By Purpose 5 years
FIA040 Current Funds Expended Account Range 100000-599999, By Fund 5 years
FIA045 Current Funds Expended (Selected Funds Only) By Purpose, By Fund 5 years
FIA050 Expended Funds Account Range 100000-599999, By Fund/Pur/Div/Dept/Subcode 5 years
FIA055 Expended Funds Account Range 100000-599999, By Fund/Pur/Dept/Subcode 5 years
FIA060 Expend Element Account Range 100000-599999 (Selected Departments) 5 years
- By Fund, Purpose, Division, Department, Subcode
FIA070 Expend Element Account Range 100000-599999 (Selected Departments) 5 years
- By Fund, Purpose, Department, Subcode
FIA075 Expend Element Account Range 100000-599999 (Selected Departments) 5 years
- By Fund, Purpose, Department, Subcode
FIM010 End Date 2 months
FIM015 End Date 2 months
FIM020 Capital Equipment 5 years
FIM030 Reclass 5 years
VBM005 Vendor/Voucher Purge Selection 1 year
VBM010 Month End Purge 1 year
VBM020 Monthly Cash Disbursement Register 3 months
VBM030 YTD Cash Disbursement Register (Alpha Order/Check Number Sequence) 6 years
VBM093-1 Outstanding Vouchers (Select = All) 2 months
VBM093-2 Outstanding Vouchers (Select = Credit) 2 months
VBM093-3 Outstanding Vouchers (Select = Liability) 2 years
VBM094 Outstanding Check Listing 6 years
VBR100 Batch File List 2 months

CALENDAR YEAR REPORTS

VBY100 1099 Exception Report 7 years
VBY110 1099 Form Create Report 7 years

Appendix C

HRS REPORT RETENTION SCHEDULE

LOCATION: CENTRAL OFFICE

Report Report Name Retention

EBA030 Job Class Master 2 Fiscal Years
EBA210 PASS 5 yrs after term
EBA216 PEF 5 yrs after term
EBA368 Check History Earnings 2 Fiscal Years
EBA520 Postion Control/Finance Acct Interface 1 Fiscal Year
EBC314 Dept Payroll Roster - All Others 5 years
EBC320 Analysis and Extract 5 years
EBC324 Payroll Calc Diagnostics 5 years
EBC326 Master File Update 5 years
EBC337 Check Number Update Diagnostics 5 years
EBC345 Payroll Register Summary 5 years
EBC362 Check History Update Void Report 10 years
EBC364 Void Check Update 10 years
EBC381 Check Reconciliation Audit Report 10 years
EBC410 Labor Distribution Extract 5 years
EBC422 Distribution Detail Audit 5 years
EBD160 File Maintenance History Register 5 years
EBD165 Batvh Balance & Edit Update 5 years
EBM280 TIAA/CREF Report Indefinite
EBM376 Check Reconciliation Tape Report 5 years
EBM574 Employees by Postion for Fiscal Year 1 Fiscal Year
EBM578 Postions by Account 1 Fiscal Year
EBQ380 FICA Master List for Quarter 5 years
EBQ382 Quarterly 941-A FICA Report 5 years
EBY392 W-2 Form, W-2 Forms Print Diagnostic 5 years
EBY394 W-2 Tape Report Extract 5 years
EBY399 Federal & State Audit 5 years
EFC520 Data on Direct Deposit Tape 10 years

LOCATION: REGION

Report Report Name Retention

EBA030 Job Class Master Reg Decision
EBA210 PASS 5 yrs after term
EBA216 PEF 5 yrs after term
EBA368 Check History Earnings 2 Fiscal Years

EBA520 Postion Control/Finance Acct Interface Reg Decision
EBC310 Gross Calc Audit 2 Fiscal Years
EBC314 Dept Payroll Roster - All Others Reg Decision
EBC314 Dept Payroll Roster - Assoc. Fac. 5 years
EBC320 Analysis and Extract 5 years
EBC324 Payroll Clac Diagnostics 5 years
EBC339 Check Distribution Register Reg Decision
EBC340 Payroll Register 2 Fiscal Years
EBC345 Payroll Register Summary 5 years
EBC352 ETDB Register 2 Fiscal Years
EBC358 Lost Time Register Reg Decision
EBC425 Labor Distribution Account Feed Audit Reg Decision
EBC440 Labor Distribution By Account Reg Decision
EBD160 File Maintenance History Register 5 years
EBM574 Employees by Postion for Fiscal Year Reg Decision
EBM578 Postions by Account Reg Decision

Appendix D

SIS REPORT RETENTION SCHEDULE

LOCATION: CENTRAL OFFICE

Report Report Name Retention

ABA110 Course Rate / Rate Table 1 month
BBA400 Automative Refunds 7 years
BBA400 Accounts Payable Manual Refunds 7 years
BBC220 Tuition Calculation Report 1 year
BBC320 Third Party Calculation Report 1 year
BBR330 Aged Receivable Report Year-end 5 years
BBR400 SIS/FRS Reconciliation Report 1 year
BBT380 Balance Forward / Purge Report Not Retained
BBT390 Cumulative History File Report Not Retained
SBA590 Student Award Distribution Detail 5 years

SIS "AP" FEED

VBD009 Data Collector Report (AP) 5 years
VBD010 Daily Diagnostic Report 5 years
VBD020 FA Feed Report (Account Feed-Daily Cycle) 5 years
VBD030 Daily Voucher Register 5 years

SIS "FA" FEED

FBD009 Data Collector Report 5 years
FBD010 Daily Diagnostic Report 5 years
FBD011 Indirect Updates to General Ledger 5 years
FBD015 Daily Sort/Merge 5 years
FBD016 Suspense Monitor 5 years
FBD017 Daily Cash Receipts Listing 5 years
FBD018 Daily Cash Disbursements Report 5 years
FBD019 Daily On-line Transcripts 5 years
FBD43 Daily Summary of Accounts Controls (GL) 7 years
FBM001 College Resource (P/R withholding P/R clearing account) 7 years

LOCATION: REGION

Report Report Name Retention

BBB290 Billing Summary Report 5 years
BBR330 Aged Receivables Report Year-end 5 years
RFA316 Prorata Refunds (after approval of FISAP) 5 years

Appendix E

FFX REPORT RETENTION SCHEDULE

LOCATION: CENTRAL OFFICE

Report Report Name Retention

DAILY REPORTS

TBD009 Transaction Builder (Applies to Masschange) 2 years
TBD065 Account Payable (AP) Asset Extract 2 years
TBD080 Asset Control Sheet 2 years
TBD090 Pending Asset Control List 2 years
ZBA900 Data Collector (Applies to Masschange) 2 months

WEEKLY REPORTS

TDB020 Accounting Feed 2 years
TBD025 Account Feed Reconciliation (Weekly Reconciliation by Account) 2 years
TBD030 Acquisition Report 2 years
TBD031 Acquisition Totals 2 years
TBD040 Disposal Report 1 cycle
TBD050 Transfer Activity List 1 cycle
TBD050T Transfer Activity List - Between Instructional Sites - To/From 1 cycle
TBD090 Pending Asset Control List 2 years

MONTHLY REPORTS

TBD035 Tag Number Report 1 cycle
TBM011 Asset Snapshot (Blank Location) 2 years
TBM020 General Ledger Reconciliation (Central Office) 2 years
TBM021 General Ledger Reconciliation (Region) 2 years
TBM022 Summary - General Ledger Reconciliation (Reconcile FFX with FRS) 2 years
TBM091 Pending Asset Control List (Created Prior to the Current Month) 2 years
TFM015 Assets by Class-Remaining Life/Useful Life 999 Error Report 2 years

YEAR-END REPORTS

FBM094 General Ledger Summary - By Account Control 2 years
TBD025 Accounting Feed 2 years
TBD030 Acquisition Report 2 years
TBD040 Disposals 1 cycle
TBD050 Transfer Activity 1 cycle
TBD050T Transfer Activity (To/From Only) 1 cycle
TBD090 Pending Asset Control List 1 cycle
TBM021 General Ledger Reconciliation 2 years

TBM200C Depreciation Calculation (Current Year) 2 years
TBM200P Depreciation Calculation (Prior Year) 2 years
TBM210 Recorded Depreciation 2 years
TBM400 Building Component Report 2 years

FFX FEED

FBD009-043 Profeed (Date Collector thru Bank Account Balances) 5 years

LOCATION: REGION

Report Report Name Retention

DAILY REPORTS

TBD009 Transaction Builder (Applies to Masschange) 2 years
TBD010 Daily Diagnostics 2 years
TBD065 Account Payable (AP) Asset Extract 2 years
TBD080 Asset Control Sheet 2 years
TBD090 Pending Asset Control List 2 years
ZBA900 Data Collector (Applies to Masschange) 2 months

WEEKLY REPORTS

TBD025 Account Feed Reconciliation (Weekly Reconciliation by Account) 2 years
TBD030 Acquisition Report 2 years
TBD031 Acquisition Totals 2 years
TBD040 Disposal Report 1 cycle
TBD050 Transfer Activity List 1 cycle
TBD050T Transfer Activity List - Between Instructional Sites - To/From 1 cycle
TBD090 Pending Asset Control List 2 years

MONTHLY REPORTS

TBM021 General Ledger Reconciliation (Region) 2 years
TBM022 Summary - General Ledger Reconciliation (Reconcile FFX with FRS) 2 years
TBM091 Pending Asset Control List (Created Prior to the Current Month) 2 years
TBM100 Batch Table List 1 cycle

YEAR-END REPORTS

FBM094 General Ledger Summary - By Account Control 2 years
TBD025 Accounting Feed 2 years
TBD030 Acquisition Report 2 years
TBD040 Disposals 1 cycle
TBD050 Transfer Activity 1 cycle

TBD050T Transfer Activity (To/From Only) 1 cycle

TBD090 Pending Asset Control List 1 cycle

TBM021 General Ledger Reconciliation 2 years

TBM200C Depreciation Calculation (Current Year) 2 years

TBM200P Depreciation Calculation (Prior Year) 2 years

TBM210 Recorded Depreciation 2 years

Appendix F

MICROFICHE RETENTION SCHEDULES

FRS/HRS/SIS/FFX MICROFICHE

LOCATION: CENTRAL OFFICE / REGION

Report Report Name Retention

FRS MONTHLY REPORTS

FBM019 Cash Report (Option - CM) - by Bank 5 years
FBM040-1 Chart of Accounts List - By Location, By Ledger, By Account 5 years
FBM040-2 Chart of Accounts List - By Account Number 5 years
FBM061(F) Fund Group Summary GL & SL (by Fund) 5 years
FBM061(F) Fund Group Summary GL & SL (by Region) 5 years
FBM092-1 Account Statement & Transaction GL/SL for Ledger 4 & 8 (by Location/Account) 5 years
FBM092-2 Account Statement & Transaction GL/SL for Ledger 4 & 8 (by Fund/Account Number) 5 years
FBM094-1 General Ledger - By Account Control 5 years
FBM095-1 Subsidiary Ledger Summary - By Fund 5 years
FBM095-3 Subsidiary Ledger Summary - By Region, By Fund 5 years
FBM095-4 Subsidiary Ledger Summary - By Location, By Fund 5 years
FBM070-BA Major Object Report - By Region 5 years
FBM070-BC Regional Divisional Report 5 years
FBM070-BE Revised Board Report - By Region 5 years
FBM070-BF Supplies & Expense Report - By Region 5 years
FBM070-BG New Year Budget Transition - By Region 5 years
FBM070-BJ Major Object Report - By Site 5 years
FBM070-BK Site Divisional Report 5 years
FBM070-BL Revised Board Report - By Site 5 years
FBM070-BM Supplies & Expense Report - By Site 5 years
FBM070-BN New Year Budget Transition - By Site 5 years
FBM070-B1 Board Report - By Object 5 years
FBM070-B2 Board Report - By Function 5 years

FBM070-B3 Board Report for Revenue 5 years
FBM070-FF Federal Funds Revenue / Expenditure 5 years
FBM070-FF Federal Funds Revenue / Expenditure - By Region 5 years
FBM070-OF Other Funds Revenue / Expenditure 5 years
FBM070-OF Other Funds Revenue / Expenditure - By Region 5 years
FBM070-SF State Funds Revenue / Expenditure 5 years
FBM070-SF State Funds Revenue / Expenditure - By Region 5 years
FBM070-1G 1-8-2 General Ledger Report 5 years
FBM070-1S 1-8-2 Subsidiary Ledger Report 5 years
FBM070-03 Fee Remission 5 years
FBM070-04 Federal Work-Study 5 years
FBM070-05 Trial Balance 5 years
FBM070-06 Federal Work-Study Summaru 5 years
FBM070-09 Sponsored Programs (Includes Options 9A, 9B, & (9C) 5 years
FBM070-9B Sponsored Programs (Includes Options 9A, 9B, & (9C) 5 years
FBM070-Y1 2-1-8-9 Subsidiary Ledger Report 5 years
FBM070-Y2 2-1-8-6 Subsidiary Ledger Report 5 years
FBM070-Y3 2-1-8-6 Subsidiary Ledger Report 5 years
end of FRS Monthly Reports Microfiche Retention Schedule

MICROFICHE RETENTION SCHEDULES

FRS/HRS/SIS/FFX MICROFICHE

LOCATION: CENTRAL OFFICE / REGION

Report Report Name Retention

FRS QUARTERLY REPORTS

FBM091 Accumulated Transaction Register YTD-By Region 5 years
VBM030 Cash Disbursement Register YTD 5 years

FINANCIAL REPORTS FOR FISCAL YEAR-END CLOSE,
AS OF JUNE 30, 20--

FBM019 Cash Report (Option - CM) - by Bank 5 years
FBM040-1 Chart of Accounts List - By Location, By Ledger, By Account 5 years

FBM040-2 Chart of Accounts List - By Account Number 5 years
FBM061(F) Fund Group Summary GL & SL (by Fund) 5 years
FBM061(F) Fund Group Summary GL & SL (by Region) 5 years
FBM070-BA Major Object Report - By Region 5 years
FBM070-BC Regional Divisional Report 5 years
FBM070-BD Regional Board Report 5 years
FBM070-BE Revised Board Report - By Region 5 years
FBM070-BF Supplies & Expense Report - By Region 5 years
FBM070-BJ Major Object Report - By Site 5 years
FBM070-BK Site Divisional Report 5 years
FBM070-BM Supplies & Expense Report - By Site 5 years
FBM070-BN New Year Budget Transition - By Site 5 years
FBM070-B1 Board Report - By Object 5 years
FBM070-B2 Board Report - By Function 5 years
FBM070-B3 Board Report for Revenue 5 years
FBM070-FF Federal Funds Revenue / Expenditure 5 years
FBM070-FF Federal Funds Revenue / Expenditure - By Region 5 years
FBM070-OF Other Funds Revenue / Expenditure 5 years
FBM070-OF Other Funds Revenue / Expenditure - By Region 5 years
FBM070-LOF Other Funds Revenue / Expenditure - Location 5 years
FBM070-SF State Funds Revenue / Expenditure 5 years
FBM070-SF State Funds Revenue / Expenditure - By Region 5 years
FBM070-LSF State Funds Revenue / Expenditure - Location 5 years
FBM070-Y1 2-1-8-9 Subsidiary Ledger Report 5 years
FBM070-Y2 2-1-8-6 Subsidiary Ledger Report 5 years
FBM070-Y3 2-1-8-6 Subsidiary Ledger Report 5 years
FBM070-1G 1-8-2 General Ledger Report 5 years
FBM070-1S 1-8-2 Subsidiary Ledger Report 5 years
FBM070-03 Fee Remission 5 years
FBM070-04 Federal Work-Study 5 years
FBM070-05 Trial Balance 5 years
FBM070-06 Federal Work-Study Summaru 5 years
FBM070-09 Sponsored Programs (Includes Options 9A, 9B, & (9C) 5 years
FBM091 Accumulated Transaction Register YTD-By Region 5 years
FBM091FG Accumulated Transaction Register YTD-By Region, By Account College-wide 5 years

end of FRS Quarterly Year-End Close Reports Microfiche Retention Schedule

MICROFICHE RETENTION SCHEDULES

FRS/HRS/SIS/FFX MICROFICHE

LOCATION: CENTRAL OFFICE / REGION

Report Report Name Retention:

FRS QUARTERLY REPORTS

FBM092-1 Account Statement & Transaction GL/SL for Ledger 4 & 8 (by Location/Account) 5 years

FBM092-2 Account Statement & Transaction GL/SL for Ledger 4 & 8 (by Fund/Account Number) 5 years

FBM094-1 General Ledger - By Account Control 5 years

FBM095-1 Subsidiary Ledger Summary - By Fund 5 years

FBM095-3 Subsidiary Ledger Summary - By Region, By Fund 5 years

FBM095-4 Subsidiary Ledger Summary - By Location, By Fund 5 years

FIA010 Expended Funds Account Range 441000-449999, By Purpose, By Sub-Code 5 years

FIA020 Expended Funds Account Range 100000-599999, By Purpose, By Sub-Code 5 years

FIA030 Current Funds Expended Account Range 100000-599999, By Purpose 5 years

FIA040 Current Funds Expended Account Range 100000-599999, By Fund 5 years

FIA045 Current Funds Expended (Selected Funds Only) By Purpose, By Fund 5 years

FIA050 Expended Funds Account Range 100000-599999, By Fund/Pur/Div/Dept/Subcode 5 years

FIA055 Expended Funds Account Range 100000-599999, By Fund/Pur/Dept/Subcode 5 years

FIA060 Expend Element Account Range 100000-599999 (Selected Departments) 5 years

- By Fund, Purpose, Division, Department, Subcode

FIA070 Expend Element Account Range 100000-599999 (Selected Departments) 5 years

- By Fund, Purpose, Department, Subcode

FIA075 Expend Element Account Range 100000-599999 (Selected Departments) 5 years

- By Fund, Purpose, Department, Subcode

FIM020 Capital Equipment 5 years

FIM030 Reclass 5 years

VBM030 YTD Cash Disbursement Register (Alpha Order/Check Number Sequence) 5 years

VBM093-1 Outstanding Vouchers (Select = All) 5 years

VBM093-2 Outstanding Vouchers (Select = Credit) 5 years
VBM093-3 Outstanding Vouchers (Select = Liability) 5 years
end of FRS Quarterly Reports Microfiche Retention Schedule

MICROFICHE RETENTION SCHEDULES

FRS/HRS/SIS/FFX MICROFICHE

LOCATION: CENTRAL OFFICE / REGION

Report Report Name Retention:

HRS MICROFICHE

EBC310 Gross Calc Audit 5 years
EBC312 Payroll Comparison Report 5 years
EBC339 Check Distribution Register 5 years
EBC340 Payroll Register 5 years
EBC352 ETDB Register 5 years
EBC358 Lost Time Register 5 years
EBC425 Labor Distribution Account Feed Audit 5 years
EBC440 Labor Distribution By Account 5 years
EBQ380 FICA Master List for Quarter 5 years
EBY391 W-2 Master List 5 years
EBY399 Federal & State Audit 5 years
end of HRS Microfiche Retention Schedule

MICROFICHE RETENTION SCHEDULES

FRS/HRS/SIS/FFX MICROFICHE

LOCATION: CENTRAL OFFICE / REGION

Report Report Name Retention:

SIS MICROFICHE - Central Office

BBD100 Accounting Summary Report 5 years
BBR330 Aged Receivable Report Year-end 5 years
BBT380 Balance Forward / Purge Report 5 years

BBT390 Cumulative History File Report 5 years
SBA590 Student Award Distribution Detail 5 years

SIS MICROFICHE - Region

BBD100 Accounting Summary Report 5 years
BBR330 Aged Receivable Report Year-end 10 years
BBT380 Balance Forward / Purge Report 5 years

end of SIS Microfiche Retention Schedule

MICROFICHE RETENTION SCHEDULES
FRS/HRS/SIS/FFX MICROFICHE

LOCATION: CENTRAL OFFICE / REGION

Report Report Name Retention:

FFX MICROFICHE

MONTHLY CYCLE - Central Office /Region

TBM021 General Ledger Reconciliation (Region) 5 years
TBM022 Summary - General Ledger Reconciliation (Reconcile FFX with FRS) 5 years

FFX YEAR-END - Central Office

FBM094 General Ledger Summary - By Account Control 5 years
TBD025 Accounting Feed 5 years
TBD030 Acquisition Report 5 years
TBD040 Disposals 5 years
TBD050 Transfer Activity 5 years
TBD050T Transfer Activity (To/From Only) 5 years
TBD090 Pending Asset Control List 5 years
TBM021 General Ledger Reconciliation 5 years
TBM200C Depreciation Calculation (Current Year) 5 years
TBM200P Depreciation Calculation (Prior Year) 5 years
TBM210 Recorded Depreciation 5 years
end of FFX Reports Microfiche Retention Schedule