DGS-550-1
.REV. 1/78

DEPARTMENT OF GENERAL SERVICES
Records Management Division

SCHEDULE
NO.
1011

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RECORDS RETENTION AND DISPOSAL SCHEDULE

COPPIN STATE COLLEGE	BUSINESS AND FINANCE
AGENCY	DIVISION

Item No.	Description	Retention
1.	**CASH RECORDS (S.T.A.R.S)** a. Certificate of Deposits and Bank Deposit Slips b. Memorandum of Adjustments (120s) c. Revenue Reports	Retain for three (3) years or until all audit requirements have been fulfilled, then destroy
2.	**ACCOUNTS RECEIVABLE**	
	a. Student statement of fees, receipts, charge adjustments, tuition waiver forms, conversation records, and miscellaneous correspondence to students	Retain for ten (10) years after paid and audited, then destroy
	b. Third party billings and invoices	Retain for three (3) years or until audited, then destroy
	c. Computer Print-outs: Provide detailed information for income and accounts receivable of the college - Financial Transaction Proof List A/R Master List Supplement Batch Recap Batch Summary Non-Financial Update Reports Financial Update Reports Memorandum of Adjustment of Revenue Transfer Monthly Distribution of Receipts YTD Distribution of Receipts Memorandum of Adjustment Summary Departmental Detail Summary Program/Fund Recap Program/Object Summary Program/Object/Sub-Object Summary Program/Division/Department Summary Division Department Recap Program Division Recap Restricted/Department Summary A/R Aged Open Balance A/R Purged Detail By Account A/R Purged Detail By Department	Retain for three (3) years or until audited, then destroy

Schedule Approved by Department,
Agency, or Division Representative

Schedule Authorized by
Hall of Records Commission

Date	Signature	Title	Date	State Archivist
	Gregory Davis	V.P. Business & Finance	6/29/85	Edward

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Item No.	Description	Retention
	Summary of Statement of Fees Student Directories	
	d. Computer Print-outs: A/R Master Listing Financial Aid Award Batched	Retain for ten (10) years and until audited, then destroy
	e. Parking Tickets	Retain for three (3) years or until audited, then destroy
	f. Imprest Fund: Records for returned checks, collection and monthly reports	Retain for eight (8) years and until audited, then destroy
	g. Bookstore Coupons	Retain for three (3) years or until audited, then destroy.
3.	PURCHASING	
	a. Purchase Orders, numerical copy	Retain for three (3) years or until audited, then destroy
	b. Computer Print-outs: Open Balance Reports Batch Listings	Retain for three (3) years or until audited, then destroy.
	c. Purchasing Information: Departments' Requisitions Acknowledgements Bids Consultant/Speaker Requests Out-of-Schedule Requisitions Purchasing Bureau Award Notifications	Retain for three (3) years or until audited, then destroy.
	d. Correspondence	Retain for three (3) years or until audited, then destroy.
4.	ACCOUNTS PAYABLE	
	a. Numerical Remittance Advices Purchase Orders Invoices Contracts and BB4s	Retain for three (3) years or until audited, then destroy
	b. Alpha Remittance Advice File	Retain for three (3) years or until audited, then destroy
	c. Disbursement Transmittals General Operating Imprest Fund Financial Aid Working Fund	Retain for four (4) years or until audited, then destroy

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Item No.	Description	Retention
	d. STARS "Detail of Transactions Posted Reports"	Retain for three (3) years or until audited, then destroy.
	e. General Correspondence	Screen annually; destroy that material which has no further value; retain all other until value ceases; then destroy
5.	PAYROLL	
	a. Exception Time Reports b. Check Registers - Regular Payroll c. Check Registers - Contractual Payroll d. Contractual Payroll - Time Sheets e. Regular Payroll - Time Sheets f. Contractual Payroll Computer Print-out	Retain for seven (7) years or until audited, then destroy (a thru f)
6.	ACCOUNTING	

	Manual Ledgers
	    Internal Journal Postings
	    Cash and Expenditure Ledgers
		Retain for five years or until audited, then destroy.

7.	RECONCILIATION	

	a. Monthly Reconciliations
	    Expenditures
	    Revenue
	    Encumbrances
		Retain for three (3) years or until audited, then destroy

	b. S.T.A.R.S. Reports
	    Detail of Transactions Posted (daily)
	    Expenditure Transaction Analysis (monthly)
	    Revenue Transaction Analysis (monthly)
	    Statement of Agency Appropriation (weekly)
	    Monthly Statement of Agency Revenue
	        (monthly)
	    Statement of Cash Balances (weekly)
	    Statement of Budget Expenditures and
	        Encumbrances (monthly)
	    Encumbrance Detail Report (weekly)
	    General Construction Loan Account
	        (as required)
	    Statement of Undesignated Fund Balance By
	        Program (weekly)
		Retain for three (3) years or until audited, then destroy

	c. S.T.A.R.S. Reports
	    Trial Balance of General Accounts (monthly)
	    Closing Statement
		Retain permanently

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Item No.	Description	Retention

	d. MSCIC Reports
	        Expenditure Reports:
	            Batch Logs
	
	            Unapplied
	            Program/Object/Fund Summaries and Recaps
	            Division/Department Summary
	            Restricted Dept. Summary
	            Object/Sub-Object Summary
	            Departmental Detail
		Retain for three (3) years or until audited, then destroy

8.	CONTROLLER/ASSISTANT CONTROLLER	
	a. General Correspondence	Retain five (5) years, then destroy
	b. Budget Information, Budget Amendments, Budget Requests	Retain for five (5) years, then destroy
	c. Closing Reports	Retain for ten (10) years, then destroy
	d. Working Fund and Imprest Fund Reports	Retain for three (3) years or until audited, then destroy
	e. Office Personnel Information	Retain for three (3) years after termination of employee, then destroy.
9.	FEDERAL GRANTS	
	a. Grant Folders	Retain for seven (7) years or until audited by Federal auditors, then destroy.
	b. Memos and Correspondence	
10.	SPECIAL ACCOUNTING REPORTS	
	a. Legislative Audit Reports	Retain permanently
	b. State C.P.A. Audit Reports	Retain permanently
	c. Federal Grants Audit Reports	Retain permanently