


**DEPARTMENT OF GENERAL SERVICES
RECORDS MANAGEMENT DIVISION
RECORDS RETENTION AND DISPOSAL SCHEDULE**

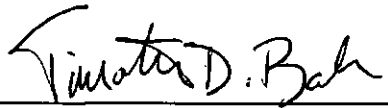
Schedule No. 2904

Page 1 of 2

Agency Frederick Community College	Division/Unit Finance/Finance
--	---

Item No.	Description	Retention
1	Financial Records	Scan to Maryland State Archives Standards, then retain paper records, scanned images, and born digital content for seven (7) years, then destroy.
2	Tax documents - Internal Revenue Service (IRS) returns (990-T), notices, and correspondence; Maryland State Tax Returns (Admission and Amusement Tax Return, Sales and Use Tax Form 202).	Scan to Maryland State Archives Standards, then destroy paper record. Retain scanned images, for ten (10) years, then destroy.
3	Audited Financial Statements, Single Audit, Data Collection Forms	Retain digital copy for fifteen (15) years, then destroy.
4	Internal Audit Final Reports	Scan to Maryland State Archives Standards, then destroy paper version. Retain digital version for ten (10) years, then destroy.
5	Financial Aid Drawdown Supporting Documentation	Retain for ten (10) years, then destroy.
6	Bond Issuance and related documents	Retain documents for three (3) years after submission of final reports, <i>Then destroy.</i>
7	Grant documentation and related files	Scan to Maryland State Archives Standards, then destroy paper version. Retain electronic version for three (3) years after grant final reports are submitted to the funder or longer, if required by the grant agreement, then destroy.

Schedule Approved by Department, Agency, or Division Representative.
 Date _____
 Signature 
 Typed Name Dana McDonald
 Title VP for Finance

Schedule Authorized by State Archivist
 Date 9-19-18
 Signature 

**DEPARTMENT OF GENERAL SERVICES
RECORDS MANAGEMENT DIVISION
RECORDS RETENTION AND DISPOSAL SCHEDULE
(Continuation Sheet)**

Schedule No.

Page 2 of 2

Agency
Frederick Community College

Division/Unit
Finance/Finance

Item No.	Description	Retention
8	Work papers	Retain born digital content and paper records for five (5) years, then destroy.
9	Unclaimed Property Reports	Scan to Maryland State Archives Standards, then destroy paper version. Retain digital version for seven (7) years, then destroy.
10	IRS Form 1099	Retain born digital content for four (4) years, then destroy.
11	Indirect Cost Rate Determination Letter	Scan to Maryland State Archives Standard, then destroy paper version. Retain digital copy for ten (10) years, then destroy.
12	Purchasing records – equipment purchased with grant funds	Retain according to grant requirements or for 3 years after grant final reports are submitted to the funder, whichever is longer, then destroy.

<p><u>Instructions</u> –Type or Print a separate form for each new or revised record series. Forward with Records Retention Schedule (DGS 550-1)</p>	<p>DEPARTMENT OF GENERAL SERVICES RECORDS MANAGEMENT DIVISION 7275 Waterloo Road, P.O. Box 275 Jessup, Maryland 20794 410-799-1930</p>	<p>AGENCY RECORDS INVENTORY</p> <p>PAGE 1 OF 14</p>
<p>1. Department/Agency Frederick Community College</p>	<p>2. Division Finance</p>	<p>3. Unit Finance</p>
<p>DEFINITION: RECORD SERIES: A group of related records normally filed and used as a unit for reference as well as retention and disposition purposes.</p>		
<p>4. Record Series Title Financial Records</p>	<p>5. Earliest Year/Latest Year 2011 to 2018</p>	
<p>6. Record Series Description (Briefly describe the types of information/documents/forms found in the series. Include the purpose or function of the series.)</p> <p>Financial records include documents such as journal entries, budget transfers, general ledger account reconciliations, fixed asset records, bank reconciliations, quarterly cash flow reports for State and county, and financial statements.</p> <p>Bank reconciliations are done monthly and include bank statement and all supporting documentation including trial balance and general ledger detail.</p> <p>Quarterly Cash Flow – County: Available balance per each quarter ending for College Construction Improvement projects funded by State and County. This is listed by the assigned County project ID to include 1st FY project funding received, total authorized budget, remaining budget, projected surplus/deficit at the end of the project, and a project status narrative.</p> <p>Quarterly Cash Flow – State: State Share of Construction Improvements Program Funding balance per each quarter ending. This information is used by the State to project cash disbursements by general obligation bond bills and to report expenditures to the Maryland State Treasurer.</p>		
<p>7. Record Series Format(s) List all</p> <p><input checked="" type="checkbox"/> Letter Size <input type="checkbox"/> Microfilm</p> <p><input type="checkbox"/> Legal Size <input type="checkbox"/> Computer Tape</p> <p><input type="checkbox"/> Audio Tape <input type="checkbox"/> Floppy Disk</p> <p><input type="checkbox"/> Bound Book <input type="checkbox"/> Video Tape</p> <p><input type="checkbox"/> Other (specify) _____</p>	<p>8. Record Series Sequence</p> <p><input type="checkbox"/> Alphabetical</p> <p><input type="checkbox"/> Numerical</p> <p><input checked="" type="checkbox"/> Chronological</p> <p><input type="checkbox"/> Geographical</p> <p><input type="checkbox"/> Other (specify) _____</p>	<p>9. Volume 20 Number</p> <p>File Drawer(s)</p> <p><input type="checkbox"/> Microfilm Reel(s)</p> <p><input type="checkbox"/> Computer Tape(s)</p> <p><input checked="" type="checkbox"/> Other (specify) – Bankers Boxes and 3-ring binders</p> <hr/> <p>10. Annual Accumulation 3 Number</p> <p>File Drawer(s)</p> <p><input type="checkbox"/> Microfilm Reel(s)</p> <p><input type="checkbox"/> Computer Tape(s)</p> <p><input checked="" type="checkbox"/> Other (specify) – Bankers boxes and 3-ring binders</p>
<p>11. File is Used</p> <p><input type="checkbox"/> Daily <input type="checkbox"/> Weekly <input type="checkbox"/> Monthly <input checked="" type="checkbox"/> Annually</p>	<p>12. File Becomes Inactive After 7 Number <input type="checkbox"/> Month(s) <input checked="" type="checkbox"/> Year(s)</p>	
<p>13. Current Location(s) (Bldg., Floor, Room) Gambrell Hall, Building G, Suite 216</p>	<p>14. Is Record Series Duplicated Elsewhere? (If yes, specify agency or office.) Yes <input checked="" type="checkbox"/> No</p>	
<p>15. Access Restrictions (If Yes, cite Law(s) & Regulation(s)) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	<p>16. Audit Requirements None <input type="checkbox"/> State <input checked="" type="checkbox"/> Federal <input checked="" type="checkbox"/> Independent</p>	
<p>17. Is an Index System used? If yes, explain briefly and describe requirements <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	<p>18. Recommended Retention Scan to Maryland State Archives Standards, then retain paper records, scanned images, and born digital content for seven (7) years, then destroy.</p>	
<p>19. Name and Title of Preparer Dana McDonald, VP for Finance</p>	<p>20. Telephone Number 301-846-2458</p>	<p>21. Date 7/3/18</p>

INSTRUCTIONS – TYPE OR PRINT A SEPARATE FORM FOR EACH NEW/REVISED ELECTRONIC RECORD SERIES. FORWARD WITH RECORDS RETENTION SCHEDULE (DGS 550-1) COMAR 14.18.02		DEPARTMENT OF GENERAL SERVICES RECORDS MANAGEMENT DIVISION 7275 WATERLOO ROAD, P.O. BOX 275 JESSUP, MARYLAND 20794 (410) 799-1930		ELECTRONIC RECORDS INVENTORY	
				Page 2 of 14	
1 DEPARTMENT/AGENCY Frederick Community College		2 DIVISION Finance		3 UNIT Finance	
DEFINITION – Record Series - A group of related records stored electronically and used as a unit for reference as well as retention and disposition purposes					
4 ELECTRONIC RECORD SERIES TITLE Financial Records				5 EARLIEST YEAR/LATEST YEAR 2011 TO 2018	
6 INPUT - Identify source of information to be entered Scanned documents and born digital documents in Word and Excel; also CDs from the bank containing cancelled checks			7 OUTPUT - Identify the use/s of information generated by system Referenced by fiscal services		
8 ELECTRONIC RECORD SERIES DESCRIPTION - Briefly describe the information/documents/forms contained in a series. Include purpose and function of the system. <p>Financial records include documents such as journal entries, budget transfers, general ledger account reconciliations, fixed asset records, bank reconciliations, quarterly cash flow for State and County, and financial statements.</p> <p>Bank reconciliations are done monthly and include bank statement and all supporting documentation including trial balance and general ledger detail. Cancelled Check CD's-cancelled check images from the bank for both payroll and accounts payable checks for each month on one CD. Voided Checks-checks that have been voided or stop payments have been placed on in our system.</p> <p>Quarterly Cash Flow – County: Available balance per each quarter ending for College Construction Improvement projects funded by State and County. This is listed by the assigned County project ID to include 1st FY project funding received, total authorized budget, remaining budget, projected surplus/deficit at the end of the project, and a project status narrative.</p> <p>Quarterly Cash Flow – State: State Share of Construction Improvements Program Funding balance per each quarter ending. This information is used by the State to project cash disbursements by general obligation bond bills and to report expenditures to the Maryland State Treasurer.</p>					
9 POLICY ON ACCESS AND USE – Explain or attach copy if established in writing. Documents are accessed only by Fiscal Services staff with access to the Finance shared drive.					
10 UPDATING CYCLES OR CONDITIONS AND RULES FOR REVISING INFORMATION IN THE SYSTEM No revisions are made to the documents.					
11 SPECIFY THE LOCATION AND MEDIA OF THE MAIN ELECTRONIC DATA FILE. Explain the progression established to ensure the record's retention and usability throughout the record's authorized life cycle. Excel and PDF files and stored on the Fiscal Services and Facilities Planning Shared Drives					
12 RECOMMENDED RETENTION Scan to Maryland State Archives Standards, then retain paper records, scanned images, and born digital content for seven (7) years, then destroy.					
13 TYPED OR PRINTED NAME OF PREPARER Dana McDonald		14 TELEPHONE NUMBER 301-846-2458		15 DATE 7/3/18	
16 TITLE OF PREPARER VP for Finance					
DGS 550-6 (rev. 10/12)					

INSTRUCTIONS – TYPE OR PRINT A SEPARATE FORM FOR EACH NEW/REVISED ELECTRONIC RECORD SERIES. FORWARD WITH RECORDS RETENTION SCHEDULE (DGS 550-1) COMAR 14.18.02		DEPARTMENT OF GENERAL SERVICES RECORDS MANAGEMENT DIVISION 7275 WATERLOO ROAD, P.O. BOX 275 JESSUP, MARYLAND 20794 (410) 799-1930		ELECTRONIC RECORDS INVENTORY Page 3 of 14	
1 DEPARTMENT/AGENCY Frederick Community College		2 DIVISION Finance		3 UNIT Finance	
DEFINITION – Record Series - A group of related records stored electronically and used as a unit for reference as well as retention and disposition purposes					
4 ELECTRONIC RECORD SERIES TITLE Tax Documents				5 EARLIEST YEAR/LATEST YEAR 2008 TO 2018	
6 INPUT - Identify source of information to be entered Documents are scanned and saved as PDF files and stored on the Fiscal Services shared drive			7 OUTPUT - Identify the use/s of information generated by system Referenced by Fiscal Services		
8 ELECTRONIC RECORD SERIES DESCRIPTION - Briefly describe the information/documents/forms contained in a series. Include purpose and function of the system.					
<ol style="list-style-type: none"> 1. Admission and Amusement Tax Report is due to the State of Maryland for tax imposed on gross receipts from admissions, the use or rental of recreational or sports equipment and the sale of merchandise. The tax is imposed by Maryland counties and municipalities and is collected by the State Comptroller's Office. 2. Sales and Use Tax Form 202 is submitted to the State Comptroller's Office to report and pay the sales and use tax on items subject to Maryland's 6% sales and use tax. 3. IRS Form 990-T/990-N – Annual returns - Exempt Organization Business Income (990T) and small tax-exempt organizations with annual gross receipts under \$50,000 (990N); both are filed annually with the IRS. 4. IRS notices and correspondence, tax exemption letter 					
9 POLICY ON ACCESS AND USE – Explain or attach copy if established in writing. Only those with access to the Fiscal Services shared drive would have access.					
10 UPDATING CYCLES OR CONDITIONS AND RULES FOR REVISING INFORMATION IN THE SYSTEM No revisions are made unless required by the IRS					
11 SPECIFY THE LOCATION AND MEDIA OF THE MAIN ELECTRONIC DATA FILE. Explain the progression established to ensure the record's retention and usability throughout the record's authorized life cycle. A PDF file is stored on the Fiscal Services Shared Drive					
12 RECOMMENDED RETENTION Scan to Maryland State Archives Standards, then destroy paper record. Retain scanned images for 10 years then destroy.					
13 TYPED OR PRINTED NAME OF PREPARER Dana McDonald		14 TELEPHONE NUMBER 301-846-2458		15 DATE 3/13/17	
16 TITLE OF PREPARER VP for Finance					
DGS 550-6 (rev. 10/12)					

INSTRUCTIONS – TYPE OR PRINT A SEPARATE FORM FOR EACH NEW/REVISED ELECTRONIC RECORD SERIES. FORWARD WITH RECORDS RETENTION SCHEDULE (DGS 550-1) COMAR 14.18.02		DEPARTMENT OF GENERAL SERVICES RECORDS MANAGEMENT DIVISION 7275 WATERLOO ROAD, P.O. BOX 275 JESSUP, MARYLAND 20794 (410) 799-1930		ELECTRONIC RECORDS INVENTORY	
				Page 4 of 14	
1 DEPARTMENT/AGENCY Frederick Community College		2 DIVISION Finance		3 UNIT Finance	
DEFINITION – Record Series - A group of related records stored electronically and used as a unit for reference as well as retention and disposition purposes					
4 ELECTRONIC RECORD SERIES TITLE Audited Financial Statements, Single Audit, Data Collection Forms				5 EARLIEST YEAR/LATEST YEAR 2004 TO 2017	
6 INPUT - Identify source of information to be entered Excel, Word and PDF files are stored on the Fiscal Services shared drive			7 OUTPUT - Identify the use/s of information generated by system Referenced by Fiscal Services		
8 ELECTRONIC RECORD SERIES DESCRIPTION - Briefly describe the information/documents/forms contained in a series. Include purpose and function of the system. Audited Financial Statements, Single Audit, Data Collection Form: Audited financial documents prepared by the College and audited by the selected auditing firm for each fiscal year.					
9 POLICY ON ACCESS AND USE – Explain or attach copy if established in writing. N/A					
10 UPDATING CYCLES OR CONDITIONS AND RULES FOR REVISING INFORMATION IN THE SYSTEM No revisions are made					
11 SPECIFY THE LOCATION AND MEDIA OF THE MAIN ELECTRONIC DATA FILE. Explain the progression established to ensure the record's retention and usability throughout the record's authorized life cycle. Excel, Word and PDF files are stored on the Fiscal Services shared drive					
12 RECOMMENDED RETENTION Retain digital copy for fifteen (15) years, then destroy.					
13 TYPED OR PRINTED NAME OF PREPARER Dana McDonald		14 TELEPHONE NUMBER 301-846-2458		15 DATE 7/3/18	
16 TITLE OF PREPARER VP for Finance					
DGS 550-6 (rev. 10/12)					

INSTRUCTIONS – TYPE OR PRINT A SEPARATE FORM FOR EACH NEW/REVISED ELECTRONIC RECORD SERIES. FORWARD WITH RECORDS RETENTION SCHEDULE (DGS 550-1) COMAR 14.18.02.		DEPARTMENT OF GENERAL SERVICES RECORDS MANAGEMENT DIVISION 7275 WATERLOO ROAD, P.O. BOX 275 JESSUP, MARYLAND 20794 (410) 799-1930		ELECTRONIC RECORDS INVENTORY Page 5 of 14	
1 DEPARTMENT/AGENCY Frederick Community College		2 DIVISION Finance		3 UNIT Finance	
DEFINITION – Record Series - A group of related records stored electronically and used as a unit for reference as well as retention and disposition purposes					
4 ELECTRONIC RECORD SERIES TITLE Internal Audit Final Reports				5 EARLIEST YEAR/LATEST YEAR 2007 TO 2017	
6 INPUT - Identify source of information to be entered Documents are either born digitally or scanned to a PDF file stored on the Fiscal Services shared drive; paper is destroyed			7 OUTPUT - Identify the use/s of information generated by system Referenced by Fiscal Services		
8 ELECTRONIC RECORD SERIES DESCRIPTION - Briefly describe the information/documents/forms contained in a series. Include purpose and function of the system. Final audit reports for audits conducted by the Interagency Internal Audit Authority.					
9 POLICY ON ACCESS AND USE – Explain or attach copy if established in writing. N/A					
10 UPDATING CYCLES OR CONDITIONS AND RULES FOR REVISING INFORMATION IN THE SYSTEM No revisions are made					
11 SPECIFY THE LOCATION AND MEDIA OF THE MAIN ELECTRONIC DATA FILE. Explain the progression established to ensure the record's retention and usability throughout the record's authorized life cycle. Files are stored on the Fiscal Services shared drive					
12 RECOMMENDED RETENTION Scan to Maryland State Archives Standards, then destroy paper version. Retain digital version for ten (10) years, then destroy.					
13 TYPED OR PRINTED NAME OF PREPARER Dana McDonald		14 TELEPHONE NUMBER 301-846-2458		15 DATE 3/13/17	
16 TITLE OF PREPARER VP for Finance					
DGS 550-6 (rev. 10/12)					

<p><u>Instructions</u> –Type or Print a separate form for each new or revised record series. Forward with Records Retention Schedule (DGS 550-1)</p>	<p>DEPARTMENT OF GENERAL SERVICES RECORDS MANAGEMENT DIVISION 7275 Waterloo Road, P.O. Box 275 Jessup, Maryland 20794 410-798-1930</p>	<p>AGENCY RECORDS INVENTORY</p> <p>PAGE 6 OF 14</p>
<p>1. Department/Agency Frederick Community College</p>	<p>2. Division Finance</p>	<p>3. Unit Finance</p>
<p>DEFINITION: RECORD SERIES: A group of related records normally filed and used as a unit for reference as well as retention and disposition purposes.</p>		
<p>4. Record Series Title Financial Aid Drawdown Support</p>	<p>5. Earliest Year/Latest Year 2008 to 2017</p>	
<p>6. Record Series Description (Briefly describe the types of information/documents/forms found in the series. Include the purpose or function of the series.) Financial Aid Drawdown Support – documentation to support the Pell, Supplemental Educational Opportunity Grant (SEOG), Federal Work Study and Direct Loan Financial Aid.</p>		
<p>7. Record Series Format(s) List all</p> <p><input checked="" type="checkbox"/> Letter Size <input type="checkbox"/> Microfilm</p> <p><input type="checkbox"/> Legal Size <input type="checkbox"/> Computer Tape</p> <p><input type="checkbox"/> Audio Tape <input type="checkbox"/> Floppy Disk</p> <p><input type="checkbox"/> Bound Book <input type="checkbox"/> Video Tape</p> <p><input type="checkbox"/> Other (specify) _____</p>	<p>8. Record Series Sequence</p> <p><input type="checkbox"/> Alphabetical</p> <p><input type="checkbox"/> Numerical</p> <p><input checked="" type="checkbox"/> Chronological</p> <p><input type="checkbox"/> Geographical</p> <p><input type="checkbox"/> Other (specify) _____</p>	<p>9. Volume ___5___ Number</p> <p><input checked="" type="checkbox"/> File Drawer(s) <input type="checkbox"/> Microfilm Reel(s) <input type="checkbox"/> Computer Tape(s) <input type="checkbox"/> Other (specify)</p> <p>10. Annual Accumulation ___1___ Number</p> <p><input checked="" type="checkbox"/> File Drawer(s) <input type="checkbox"/> Microfilm Reel(s) <input type="checkbox"/> Computer Tape(s) <input type="checkbox"/> Other (specify)</p>
<p>11. File is Used</p> <p><input type="checkbox"/> Daily <input type="checkbox"/> Weekly <input type="checkbox"/> Monthly <input checked="" type="checkbox"/> Annually</p>	<p>12. File Becomes Inactive After ___10___ Number <input type="checkbox"/> Month(s) <input checked="" type="checkbox"/> Year(s)</p>	
<p>13. Current Location(s) (Bldg., Floor, Room) Gambrell Hall, Building G, Room 216</p>	<p>14. Is Record Series Duplicated Elsewhere? (If yes, specify agency or office.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	
<p>15. Access Restrictions (If Yes, cite Law(s) & Regulation(s)) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	<p>16. Audit Requirements <input type="checkbox"/> None <input type="checkbox"/> State <input type="checkbox"/> Federal <input checked="" type="checkbox"/> Independent</p>	
<p>17. Is an Index System used? If yes, explain briefly and describe requirements <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	<p>18. Recommended Retention Retain for ten (10) years, then destroy.</p>	
<p>19. Name and Title of Preparer Shawn Chesnutwood, Senior Accountant</p>	<p>20. Telephone Number 301-846-2455</p>	<p>21. Date 3/13/2017</p>

<p>Instructions –Type or Print a separate form for each new or revised record series. Forward with Records Retention Schedule (DGS 550-1)</p>	<p>DEPARTMENT OF GENERAL SERVICES RECORDS MANAGEMENT DIVISION 7275 Waterloo Road, P.O. Box 275 Jessup, Maryland 20794 410-799-1930</p>	<p>AGENCY RECORDS INVENTORY</p> <p>PAGE <u>7</u> OF <u>14</u></p>
<p>1. Department/Agency Frederick Community College</p>	<p>2. Division Finance</p>	<p>3. Unit Finance</p>
<p>DEFINITION: RECORD SERIES: A group of related records normally filed and used as a unit for reference as well as retention and disposition purposes.</p>		
<p>4. Record Series Title Bond Issuance and related documents</p>	<p>5. Earliest Year/Latest Year 2010 to 2017</p>	
<p>6. Record Series Description (Briefly describe the types of information/documents/forms found in the series. Include the purpose or function of the series.) Bond issuance and related documents for the funding of construction of Jefferson Hall (Enrollment Services Building) and the Parking Deck. includes original bond issuance document and agreements including required filing on bond holding for each fiscal year.</p>		
<p>7. Record Series Format(s) List all</p> <p><input checked="" type="checkbox"/> Letter Size <input type="checkbox"/> Microfilm</p> <p><input type="checkbox"/> Legal Size <input type="checkbox"/> Computer Tape</p> <p><input type="checkbox"/> Audio Tape <input type="checkbox"/> Floppy Disk</p> <p><input type="checkbox"/> Bound Book <input type="checkbox"/> Video Tape</p> <p><input type="checkbox"/> Other (specify) _____</p>	<p>8. Record Series Sequence</p> <p><input type="checkbox"/> Alphabetical</p> <p><input type="checkbox"/> Numerical</p> <p><input checked="" type="checkbox"/> Chronological</p> <p><input type="checkbox"/> Geographical</p> <p><input type="checkbox"/> Other (specify) _____</p>	<p>9. Volume <u>8</u> Number</p> <p><input checked="" type="checkbox"/> File Drawer(s)</p> <p><input type="checkbox"/> Microfilm Reel(s)</p> <p><input type="checkbox"/> Computer Tape(s)</p> <p><input type="checkbox"/> Other (specify)</p> <hr/> <p>10. Annual Accumulation <u>1</u> Number</p> <p><input checked="" type="checkbox"/> File Drawer(s)</p> <p><input type="checkbox"/> Microfilm Reel(s)</p> <p><input type="checkbox"/> Computer Tape(s)</p> <p><input checked="" type="checkbox"/> Other (specify): file folder</p>
<p>11. File is Used</p> <p><input type="checkbox"/> Daily <input type="checkbox"/> Weekly <input type="checkbox"/> Monthly <input checked="" type="checkbox"/> Annually</p>	<p>12. File Becomes Inactive After</p> <p>Number <input type="checkbox"/> Month(s) <input type="checkbox"/> Year(s)</p>	
<p>13. Current Location(s) (Bldg., Floor, Room) Gambrell Hall, Building G, Room 216</p>	<p>14. Is Record Series Duplicated Elsewhere? (If yes, specify agency or office.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	
<p>15. Access Restrictions (If Yes, cite Law(s) & Regulation(s)) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	<p>16. Audit Requirements</p> <p><input checked="" type="checkbox"/> None <input type="checkbox"/> State <input type="checkbox"/> Federal <input type="checkbox"/> Independent</p>	
<p>17. Is an Index System used? If yes, explain briefly and describe requirements <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	<p>18. Recommended Retention Retain documents for three (3) years after submission of final reports, <i>then destroy</i></p>	
<p>19. Name and Title of Preparer Dana McDonald, VP for Finance</p>	<p>20. Telephone Number 301-846-2455</p>	<p>21. Date 7/3/18</p>

INSTRUCTIONS – TYPE OR PRINT A SEPARATE FORM FOR EACH NEW/REVISED ELECTRONIC RECORD SERIES. FORWARD WITH RECORDS RETENTION SCHEDULE (DGS 550-1) COMAR 14.18.02		DEPARTMENT OF GENERAL SERVICES RECORDS MANAGEMENT DIVISION 7275 WATERLOO ROAD, P.O. BOX 275 JESSUP, MARYLAND 20794 (410) 799-1930		ELECTRONIC RECORDS INVENTORY	
				Page 8 of 14	
1 DEPARTMENT/AGENCY Frederick Community College		2 DIVISION Finance		3 UNIT Finance	
DEFINITION – Record Series - A group of related records stored electronically and used as a unit for reference as well as retention and disposition purposes					
4 ELECTRONIC RECORD SERIES TITLE Grant documentation and related files				5 EARLIEST YEAR/LATEST YEAR 2013 TO 2016	
6 INPUT - Identify source of information to be entered Documents are saved as PDF files and stored on the Fiscal Services shared drive			7 OUTPUT - Identify the use/s of information generated by system Referenced by Fiscal Services		
8 ELECTRONIC RECORD SERIES DESCRIPTION - Briefly describe the information/documents/forms contained in a series. Include purpose and function of the system. Complete Grant Files (includes original RFP and proposal along with award notification, contract agreements, grant amendments, payment requests, reports and required documentation)					
9 POLICY ON ACCESS AND USE – Explain or attach copy if established in writing. N/A					
10 UPDATING CYCLES OR CONDITIONS AND RULES FOR REVISING INFORMATION IN THE SYSTEM No revisions are made unless required by the Grantor					
11 SPECIFY THE LOCATION AND MEDIA OF THE MAIN ELECTRONIC DATA FILE. Explain the progression established to ensure the record's retention and usability throughout the record's authorized life cycle. A PDF file is stored on the Fiscal Services Shared Drive					
12 RECOMMENDED RETENTION Scan to Maryland State Archives Standards, then destroy paper version. Retain electronic version for 3 years after grant final reports are submitted to the funder or longer, if required by the grant agreement, then destroy.					
13 TYPED OR PRINTED NAME OF PREPARER Shawn Chesnutwood		14 TELEPHONE NUMBER 301-846-2455		15 DATE 3/13/17	
16 TITLE OF PREPARER Senior Accountant					
DGS 550-6 (rev. 10/12)					

INSTRUCTIONS – TYPE OR PRINT A SEPARATE FORM FOR EACH NEW/REVISED ELECTRONIC RECORD SERIES. FORWARD WITH RECORDS RETENTION SCHEDULE (DGS 550-1) COMAR 14.18.02		DEPARTMENT OF GENERAL SERVICES RECORDS MANAGEMENT DIVISION 7275 WATERLOO ROAD, P.O. BOX 275 JESSUP, MARYLAND 20794 (410) 799-1930		ELECTRONIC RECORDS INVENTORY Page 9 of 14	
1 DEPARTMENT/AGENCY Frederick Community College		2 DIVISION Finance		3 UNIT Finance	
DEFINITION – Record Series - A group of related records stored electronically and used as a unit for reference as well as retention and disposition purposes					
4 ELECTRONIC RECORD SERIES TITLE Work papers				5 EARLIEST YEAR/LATEST YEAR 2012 TO 2017	
6 INPUT - Identify source of information to be entered Born digital content in either Excel or Word			7 OUTPUT - Identify the use/s of information generated by system Referenced by Fiscal Services		
8 ELECTRONIC RECORD SERIES DESCRIPTION - Briefly describe the information/documents/forms contained in a series. Include purpose and function of the system. Work papers for the following: <ul style="list-style-type: none"> Maryland Higher Education Commission (MHEC): work papers for the annual documents due to the Maryland Higher Education Commission (MHEC) for the College annual audited Form CC-4, College Board of Trustee approved Annual Operating Budget, and support for Form CC-2 FTE Reduction for students funded under federal, state, or local contracts or grants [application of Code of Maryland Regulations (COMAR) 13B.07.03.04B(1)]. Integrated Postsecondary Education Data System (IPEDS) Work papers –documentation to support the financial information submitted to the Integrated Postsecondary Education Data System. Ez-Audit Workpapers- eZ-Audit is a web application that provides schools with a paperless, single point of submission for financial statements and compliance audits. The work papers are institutional information used by Federal Student Aid to complete the eZ-Audit submission. Middle States Institutional Profile Work papers-documentation to support the financial information submitted to the Middle States Commission on Higher Education. Annual audit work papers Indirect Cost Determination letter work papers 					
9 POLICY ON ACCESS AND USE – Explain or attach copy if established in writing. N/A					
10 UPDATING CYCLES OR CONDITIONS AND RULES FOR REVISING INFORMATION IN THE SYSTEM No revisions are made					
11 SPECIFY THE LOCATION AND MEDIA OF THE MAIN ELECTRONIC DATA FILE. Explain the progression established to ensure the record's retention and usability throughout the record's authorized life cycle. Files are stored on the Fiscal Services shared site.					
12 RECOMMENDED RETENTION Retain born digital content for five (5) years, then destroy					
13 TYPED OR PRINTED NAME OF PREPARER Dana McDonald		14 TELEPHONE NUMBER 301-846-2458		15 DATE 7/13/18	
16 TITLE OF PREPARER VP for Finance					
DGS 550-6 (rev. 10/12)					

<p>Instructions –Type or Print a separate form for each new or revised record series. Forward with Records Retention Schedule (DGS 550-1)</p>	<p>DEPARTMENT OF GENERAL SERVICES RECORDS MANAGEMENT DIVISION 7275 Waterloo Road, P.O. Box 275 Jessup, Maryland 20794 410-799-1930</p>	<p>AGENCY RECORDS INVENTORY</p> <p>PAGE 10 OF 14</p>
<p>1. Department/Agency Frederick Community College</p>	<p>2. Division Finance</p>	<p>3. Unit Finance</p>
<p>DEFINITION: RECORD SERIES: A group of related records normally filed and used as a unit for reference as well as retention and disposition purposes.</p>		
<p>4. Record Series Title Work Papers</p>	<p>5. Earliest Year/Latest Year 2013 to 2017</p>	
<p>6. Record Series Description (Briefly describe the types of information/documents/forms found in the series. Include the purpose or function of the series.)</p> <ul style="list-style-type: none"> • Maryland Higher Education Commission (MHEC): work papers for the annual documents due to the Maryland Higher Education Commission (MHEC) for the College annual audited Form CC-4, College Board of Trustee approved Annual Operating Budget, and support for Form CC-2 FTE Reduction for students funded under federal, state, or local contracts or grants [application of Code of Maryland Regulations (COMAR) 13B.07.03.04B(1)]. • Integrated Postsecondary Education Data System (IPEDS) Workpapers –documentation to support the financial information submitted to the Integrated Postsecondary Education Data System. • Ez-Audit Workpapers- eZ-Audit is a web application that provides schools with a paperless, single point of submission for financial statements and compliance audits. The work papers are institutional information used by Federal Student Aid to complete the eZ-Audit submission. • Middle States Institutional Profile Workpapers-documentation to support the financial information submitted to the Middle States Commission on Higher Education. • Annual Audit work papers • Indirect Cost Rate Determination letter work papers 		
<p>7. Record Series Format(s) List all</p> <p><input checked="" type="checkbox"/> Letter Size <input type="checkbox"/> Microfilm</p> <p><input type="checkbox"/> Legal Size <input type="checkbox"/> Computer Tape</p> <p><input type="checkbox"/> Audio Tape <input type="checkbox"/> Floppy Disk</p> <p><input type="checkbox"/> Bound Book <input type="checkbox"/> Video Tape</p> <p><input type="checkbox"/> Other (specify) _____</p>	<p>8. Record Series Sequence</p> <p><input type="checkbox"/> Alphabetical</p> <p><input type="checkbox"/> Numerical</p> <p><input checked="" type="checkbox"/> Chronological</p> <p><input type="checkbox"/> Geographical</p> <p><input type="checkbox"/> Other (specify) _____</p>	<p>9. Volume 3 Number</p> <p><input checked="" type="checkbox"/> File Drawer(s)</p> <p><input type="checkbox"/> Microfilm Reel(s)</p> <p><input type="checkbox"/> Computer Tape(s)</p> <p><input type="checkbox"/> Other (specify)</p> <hr/> <p>10. Annual Accumulation 1 Number</p> <p><input checked="" type="checkbox"/> File Drawer(s)</p> <p><input type="checkbox"/> Microfilm Reel(s)</p> <p><input type="checkbox"/> Computer Tape(s)</p> <p><input type="checkbox"/> Other (specify)</p>
<p>11. File is Used</p> <p><input type="checkbox"/> Daily <input type="checkbox"/> Weekly <input type="checkbox"/> Monthly <input checked="" type="checkbox"/> Annually</p>	<p>12. File Becomes Inactive After 5 Number <input type="checkbox"/> Month(s) <input checked="" type="checkbox"/> Year(s)</p>	
<p>13. Current Location(s) (Bldg., Floor, Room) Gambrell Hall, Building G, Suite 216</p>	<p>14. Is Record Series Duplicated Elsewhere? (If yes, specify agency or office.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	
<p>15. Access Restrictions (If Yes, cite Law(s) & Regulation(s)) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> NO</p>	<p>16. Audit Requirements <input type="checkbox"/> None <input type="checkbox"/> State <input type="checkbox"/> Federal <input checked="" type="checkbox"/> Independent</p>	
<p>17. Is an Index System used? If yes, explain briefly and describe requirements <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	<p>18. Recommended Retention Retain paper records for five (5) years, then destroy.</p>	
<p>19. Name and Title of Preparer Shawn Chesnutwood, Senior Accountant</p>	<p>20. Telephone Number 301-846-2455</p>	<p>21. Date 3/13/2017</p>

INSTRUCTIONS – TYPE OR PRINT A SEPARATE FORM FOR EACH NEW/REVISED ELECTRONIC RECORD SERIES. FORWARD WITH RECORDS RETENTION SCHEDULE (DGS 550-1) COMAR 14.18.02		DEPARTMENT OF GENERAL SERVICES RECORDS MANAGEMENT DIVISION 7275 WATERLOO ROAD, P.O. BOX 275 JESSUP, MARYLAND 20794 (410) 799-1930		ELECTRONIC RECORDS INVENTORY Page # of 14	
1 DEPARTMENT/AGENCY Frederick Community College		2 DIVISION Finance		3 UNIT Finance	
DEFINITION – Record Series - A group of related records stored electronically and used as a unit for reference as well as retention and disposition purposes					
4 ELECTRONIC RECORD SERIES TITLE Unclaimed Property Reports				5 EARLIEST YEAR/LATEST YEAR 2011 TO 2017	
6 INPUT - Identify source of information to be entered Excel files and PDF backup is stored on the Fiscal Services shared drive			7 OUTPUT - Identify the use/s of information generated by system Referenced by Fiscal Services		
8 ELECTRONIC RECORD SERIES DESCRIPTION - Briefly describe the information/documents/forms contained in a series. Include purpose and function of the system. Unclaimed Property – Remittance to State for uncashed checks exceeding three years.					
9 POLICY ON ACCESS AND USE – Explain or attach copy if established in writing. N/A					
10 UPDATING CYCLES OR CONDITIONS AND RULES FOR REVISING INFORMATION IN THE SYSTEM No revisions are made to the finalized unclaimed property reports submitted to the State					
11 SPECIFY THE LOCATION AND MEDIA OF THE MAIN ELECTRONIC DATA FILE. Explain the progression established to ensure the record's retention and usability throughout the record's authorized life cycle. Excel files and PDF backup is stored on the Fiscal Services shared drive					
12 RECOMMENDED RETENTION Scan to Maryland State Archives Standards, then destroy paper version. Retain digital version for seven (7) years, then destroy.					
13 TYPED OR PRINTED NAME OF PREPARER Dana Mcdonald		14 TELEPHONE NUMBER 301-846-2458		15 DATE 3/13/17	
16 TITLE OF PREPARER VP for Finance					
DGS 550-6 (rev. 10/12)					

INSTRUCTIONS – TYPE OR PRINT A SEPARATE FORM FOR EACH NEW/REVISED ELECTRONIC RECORD SERIES. FORWARD WITH RECORDS RETENTION SCHEDULE (DGS 550-1) COMAR 14.18.02		DEPARTMENT OF GENERAL SERVICES RECORDS MANAGEMENT DIVISION 7275 WATERLOO ROAD, P.O. BOX 275 JESSUP, MARYLAND 20794 (410) 799-1930		ELECTRONIC RECORDS INVENTORY	
				Page 12 of 14	
1 DEPARTMENT/AGENCY Frederick Community College		2 DIVISION Finance		3 UNIT Finance	
DEFINITION – Record Series - A group of related records stored electronically and used as a unit for reference as well as retention and disposition purposes					
4 ELECTRONIC RECORD SERIES TITLE IRS Form 1099				5 EARLIEST YEAR/LATEST YEAR 2013 TO 2017	
6 INPUT - Identify source of information to be entered Documents are born digitally			7 OUTPUT - Identify the use/s of information generated by system Files are referenced by Fiscal Services		
8 ELECTRONIC RECORD SERIES DESCRIPTION - Briefly describe the information/documents/forms contained in a series. Include purpose and function of the system. 1. IRS Form 1099-Misc is a tax form that reports the year-end summary of all non-employee compensation.					
9 POLICY ON ACCESS AND USE – Explain or attach copy if established in writing. N/A					
10 UPDATING CYCLES OR CONDITIONS AND RULES FOR REVISING INFORMATION IN THE SYSTEM No revisions are made unless required by the IRS					
11 SPECIFY THE LOCATION AND MEDIA OF THE MAIN ELECTRONIC DATA FILE. Explain the progression established to ensure the record's retention and usability throughout the record's authorized life cycle. The file is stored on the Fiscal Services Shared Drive					
12 RECOMMENDED RETENTION Retain born digital content for four (4) years, then destroy.					
13 TYPED OR PRINTED NAME OF PREPARER Dana McDonald		14 TELEPHONE NUMBER 301-846-2458		15 DATE 3/13/17	
16 TITLE OF PREPARER VP for Finance					
DGS 550-6 (rev. 10/12)					

INSTRUCTIONS – TYPE OR PRINT A SEPARATE FORM FOR EACH NEW/REVISED ELECTRONIC RECORD SERIES. FORWARD WITH RECORDS RETENTION SCHEDULE (DGS 550-1) COMAR 14.18.02		DEPARTMENT OF GENERAL SERVICES RECORDS MANAGEMENT DIVISION 7275 WATERLOO ROAD, P.O. BOX 275 JESSUP, MARYLAND 20794 (410) 799-1930		ELECTRONIC RECORDS INVENTORY	
				Page 13 of 14	
1 DEPARTMENT/AGENCY Frederick Community College		2 DIVISION Finance		3 UNIT Finance	
DEFINITION – Record Series - A group of related records stored electronically and used as a unit for reference as well as retention and disposition purposes					
4 ELECTRONIC RECORD SERIES TITLE Indirect Cost Rate Determination Letter				5 EARLIEST YEAR/LATEST YEAR 2013 TO 2017	
6 INPUT - Identify source of information to be entered Paper documents are scanned to pdf and then destroyed			7 OUTPUT - Identify the use/s of information generated by system Referenced by Fiscal Services		
8 ELECTRONIC RECORD SERIES DESCRIPTION - Briefly describe the information/documents/forms contained in a series. Include purpose and function of the system. Letter issued by the USDE that specifies the indirect cost rate that the College can use on Federally-funded grants					
9 POLICY ON ACCESS AND USE – Explain or attach copy if established in writing. N/A					
10 UPDATING CYCLES OR CONDITIONS AND RULES FOR REVISING INFORMATION IN THE SYSTEM No revisions are made					
11 SPECIFY THE LOCATION AND MEDIA OF THE MAIN ELECTRONIC DATA FILE. Explain the progression established to ensure the record's retention and usability throughout the record's authorized life cycle. Files stored on the Fiscal Services shared drive					
12 RECOMMENDED RETENTION Scan to Maryland State Archives Standard, then destroy paper version. Retain digital copy for ten (10) years, then destroy.					
13 TYPED OR PRINTED NAME OF PREPARER Dana McDonald		14 TELEPHONE NUMBER 301-846-2458		15 DATE 7/3/18	
16 TITLE OF PREPARER VP for Finance					
DGS 550-6 (rev. 10/12)					

<p><u>Instructions</u> –Type or Print a separate form for each new or revised record series. Forward with Records Retention Schedule (DGS 550-1)</p>	<p>DEPARTMENT OF GENERAL SERVICES RECORDS MANAGEMENT DIVISION 7275 Waterloo Road, P.O. Box 275 Jessup, Maryland 20794 410-799-1930</p>	<p>AGENCY RECORDS INVENTORY</p> <p>PAGE <u>4</u> OF <u>14</u></p>
<p>1. Department/Agency Frederick Community College</p>	<p>2. Division Finance</p>	<p>3. Unit Finance</p>
<p>DEFINITION: RECORD SERIES: A group of related records normally filed and used as a unit for reference as well as retention and disposition purposes.</p>		
<p>4. Record Series Title Purchasing Records – equipment inventory purchased with grant funds</p>	<p>5. Earliest Year/Latest Year 2014 to 2017</p>	
<p>6. Record Series Description (Briefly describe the types of information/documents/forms found in the series. Include the purpose or function of the series.) Equipment Inventory (purchased with Federal Funds)– Equipment purchased with a purchase price of \$5,000 or greater.</p>		
<p>7. Record Series Format(s) List all</p> <p><input checked="" type="checkbox"/> Letter Size <input type="checkbox"/> Microfilm</p> <p><input type="checkbox"/> Legal Size <input type="checkbox"/> Computer Tape</p> <p><input type="checkbox"/> Audio Tape <input type="checkbox"/> Floppy Disk</p> <p><input type="checkbox"/> Bound Book <input type="checkbox"/> Video Tape</p> <p><input type="checkbox"/> Other (specify) _____</p>	<p>8. Record Series Sequence</p> <p><input type="checkbox"/> Alphabetical</p> <p><input checked="" type="checkbox"/> Numerical</p> <p><input type="checkbox"/> Chronological</p> <p><input type="checkbox"/> Geographical</p> <p><input type="checkbox"/> Other (specify) _____</p>	<p>9. Volume _1_ Number</p> <p><input checked="" type="checkbox"/> File Drawer(s)</p> <p><input type="checkbox"/> Microfilm Reel(s)</p> <p><input type="checkbox"/> Computer Tape(s)</p> <p><input type="checkbox"/> Other (specify)</p> <hr/> <p>10. Annual Accumulation _3_ Number</p> <p>File Drawer(s)</p> <p><input type="checkbox"/> Microfilm Reel(s)</p> <p><input type="checkbox"/> Computer Tape(s)</p> <p><input checked="" type="checkbox"/> Other (specify) file folders</p>
<p>11. File is Used</p> <p><input type="checkbox"/> Daily <input type="checkbox"/> Weekly <input type="checkbox"/> Monthly <input checked="" type="checkbox"/> Annually</p>	<p>12. File Becomes Inactive After 3 Number <input type="checkbox"/> Month(s) <input checked="" type="checkbox"/> Year(s)</p>	
<p>13. Current Location(s) (Bldg., Floor, Room) Conference Center, Building E, Room 110</p>	<p>14. Is Record Series Duplicated Elsewhere? (If yes, specify agency or office.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	
<p>15. Access Restrictions (If Yes, cite Law(s) & Regulation(s)) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	<p>16. Audit Requirements <input checked="" type="checkbox"/> None <input type="checkbox"/> State <input type="checkbox"/> Federal <input type="checkbox"/> Independent</p>	
<p>17. Is an Index System used? If yes, explain briefly and describe requirements <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>	<p>18. Recommended Retention Retain according to grant requirements or for 3 years after grant final reports are submitted to the funder, whichever is longer, then destroy.</p>	
<p>19. Name and Title of Preparer Dana McDonald, VP for Finance</p>	<p>20. Telephone Number 301-846-2455</p>	<p>21. Date 7/3/18</p>