

REQUEST FOR RECORDS RETENTION SCHEDULE
To be Submitted to the Records Management Division
Hall of Records Commission

SCHEDULE NO. **C-188**

Hall of Records Commission

PAGE NO. **1**

1. Requesting Agency

HOWARD COUNTY BOARD OF EDUCATION

2. Division or Bureau of Requesting Agency

Finance

3. Authorization Requested (Check only one of the squares below).

A Dispose of present accumulation. No additional accumulation is anticipated. Records have ceased to have value to warrant retention.

B Establish retention schedule for records for which there is a continuing accumulation. The records will cease to have value to warrant their retention after the period of time indicated.

C Microfilm and destroy originals. Originals if not microfilmed would be retained for the period of time indicated.

4. Item No.

5. Description of Records

Describe records accurately. Include title, form number, size of documents, work or activity to which the records relate, inclusive dates, and quantity (cubic or linear feet). Show recommended retention period.

6. Recommendation of Hall of Records and Board of Public Works.

1. GENERAL LEDGER

Size: 14" x 18" x 3"
Dates: 1880 - - (scattered)
Quantity: 14 volumes, 1 file drawer, 6 bundles
File Arrangement: Chronological
Audit: Biannual outside audit

The General Ledgers give all expenditures and receipts under accounts and account numbers. The General Ledger entries, expenditures and appropriations, were transferred to Ledger Cards in 1958 and expenditures are posted from the Check Register and Payroll Journal. Appropriations are posted directly to General Ledger Cards.

RECOMMENDATION: RETAIN PERMANENTLY.

2. SCHOOL EXPENSE LEDGER

Size: 12" x 14" x 2"
Dates: 1891-1899, 1917 - -
Quantity: 12 volumes, 8 bundles
File Arrangement: Chronological
Audit: Biannual outside audit

The School Expense Ledger is a record of expenditures by school and district giving the date, and the amount of the check, the name of the payee, the name of the school and the school number. The ledgers prior to 1958 show the check and voucher number, the reason for payment, and a breakdown by account, General Control, Instructional Service, Operation of School Plant, Maintenance of School

APPROVED
HALL OF RECORDS COMMISSION

7. Agency, Division or Bureau Representative

Robert E. Youngberg
Signature

Sup.
Title

2/21/61
Date

Schedule Authorized as Indicated in Col. 6 by Hall of Records Commission.

Disposal Authorized as Indicated in Col. 6 by Board of Public Works.

3/7/1961
Date

Morris S. Radloff
Archivist

MAR 1 4 1961
Date

Ludwig H. Huchel
Secretary

4. No.	5. Description of Records Describe records accurately. Include title, form number, size of documents, work or activity to which the records relate, inclusive dates, and quantity (cubic or linear feet). Show recommended retention period.	6. Recommendation of Hall of Records and Board of Public Works.
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Plant, Auxiliary Agencies, Fixed Charges, Debt Service, and Capital Outlay. The General Ledgers have not been found for certain periods covered by the School Expense Ledgers and a recommendation for permanent retention has been made so that financial operations of the Board may be as complete as possible.

RECOMMENDATION: RETAIN PERMANENTLY.

3. CHECK REGISTER (CASH BOOK)

Size: 14" x 18" x 1"
 Dates: 1935 - -
 Quantity: 16 volumes, 3 bundles
 File Arrangement: Chronological
 Audit: Biannual outside audit

Since 1958, the Check Register, Payroll Journal and the checks have been machine prepared simultaneously giving the date and check number, the name of the payee and reason for the payment, and the net amount of the check with totals carried forward. The Check Register is posted to the General Ledger Cards and does not include the payroll entries. Cash Receipts (appropriations) are carried in a separate section of the Check Register prior to 1958, and only on ledger cards, as Appropriations, since 1958.

RECOMMENDATION: RETAIN PERMANENTLY.

4. PAYROLL JOURNAL (SALARY BOOK)

Size: 20" x 14" x 2", ledger cards
 Dates: 1917-1928, 1939 - -
 Quantity: 9 volumes, 12 bundles
 File Arrangement: Chronological
 Audit: Biannual outside audit

The Payroll Journal has been machine-prepared since 1958 with the check copies, giving the pay period, the name of the payee and check number, the amount of the payment and deductions, the earnings to date, the period ending, and the gross earnings and net pay. The Payroll Journal is posted to the General Ledger and is prepared from the Salary Certification sheets in the Superintendent's office.

RECOMMENDATION: RETAIN PERMANENTLY.

5. AUDITS

Size: 8 1/2" x 11" pamphlets
 Dates: 1932 - -
 Quantity: 30 pamphlets
 File Arrangement: Chronological

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APPROVED BY
BOARD OF PUBLIC WORKS
MAR. 14 1961
Andrew Stead, Jr.
SECRETARY

REQUEST FOR RECORDS RETENTION SCHEDULE
(Continuation Sheet)

4. Item No.	5. Description of Records Describe records accurately. Include title, form number, size of documents, work or activity to which the records relate, inclusive dates, and quantity (cubic or linear feet). Show recommended retention period.	6. Recommendation of Hall of Records and Board of Public Works.
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The annual outside audit is made by a private firm of accountants according to specifications established by the State Board of Education.

RECOMMENDATION: RETAIN PERMANENTLY.

6. INVOICE AND CHECK COPIES (VOUCHERS)

Size: 7" x 8½"
 Dates: 1958 - -
 Quantity: 14 file drawers, 1 card file
 File Arrangement: Numerical by month and year
 Audit: Biannual outside audit
 Index: Card Index by name of payee

Since 1958 the Checks, Check Register, and Payroll Journal have been machine-prepared in one operation. The checks are made in triplicate and the original is sent to the payee, one copy becomes a reconciliation sheet for monthly balances, and the third copy, the voucher, is approved by the Superintendent and the Board and is attached to the invoice and filed. Prior to 1958 the canceled checks were attached to the voucher but are now filed separately.

RECOMMENDATION: RETAIN FOR THREE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, AND THEN DESTROY.

7. ADMINISTRATIVE ACCOUNTING RECORDS

Dates: 1932 - -
 Quantity: 19 file drawers, 57 cartons, 52 bundles
 File Arrangement: Chronological
 Disposable Amount: 13½ cubic feet
 Audit: Biannual outside audit

The Administrative Accounting Records are composed of the following papers and forms which have no further value to office administration after three years and auditing:

- Bank statements
- Budget papers
- Canceled checks (including teachers attendance reports for payroll with canceled check attached)
- Check stubs and check books
- Copies of financial statements to State and County agencies
- Deposit slips and deposit books
- Distribution, reconciliation, and trial balance sheets
- Machine tapes
- State Treasurer's Warrants

RECOMMENDATION: RETAIN FOR THREE YEARS OR UNTIL AUDITED, WHICHEVER IS LATER, AND THEN DESTROY.

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8. TEACHERS RECORD FILE

Size: 4" x 6" cards
 Dates: 1900 - -
 Quantity: 1 card drawer
 File Arrangement: Alphabetically by name

Active and Inactive cards are filed separately giving the name, place and date of birth, the teaching and permanent addresses, the teacher's educational and professional background, the schools attended, location, the number of years in attendance, the dates of degrees, and a summary of teaching experience with a notation of resignations. This file is a brief summary of the contents of the Teachers' Folders.

RECOMMENDATION: RETAIN PERMANENTLY.

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