

# Appendix F: Suggested Records Retention Schedule

Type of Record	Recommended Retention (Years)
<b>ACCOUNTING RECORDS</b>	
Accounts Payable (Vouchers) Invoices and Credits (assuming that there are no pending audits)	5
Assets Purchased File (after asset disposal)	5
Audit Files (district documents related to audit)	5
Audited Financial Statements (Audit Report, Annual Financial Report, and Financial Dormancy Affidavit)	Permanent
Audit Work Papers (TSBPA Rule 501.76)	4
Bank Statements and Reconciliations	5
Bond, Bondholder's Records, Transcripts, and Bond Resolutions	Permanent
Bond and Coupon Certificates of Destruction	Permanent
Bonds and Notes - Canceled and Paid Interest Coupons	5
Bonds - Record of Interest Coupons	5
Bookkeeper's Reports	5
Budgets and Comparison Reports	5
Budget File	5
Canceled Checks	5
Cash Disbursements File	5
Cash Disbursements Journal	Permanent
Cash Disbursements Source Document	5
Cash Receipts File	5
Cash Receipts Journal	Permanent
Cash Receipts Source Documents	5
Claim Files When Settled	10
Construction Disbursements File	Permanent
Construction Projects Ledger	Permanent

<b>Type of Record</b>	<b>Recommended Retention (Years)</b>
Deposit Books and Slips	5
Employee Travel Expense Reports	5
Capital Assets Ledger	Permanent
General Journal	Permanent
General Ledger	Permanent
General Source Documents	5
Journal Voucher File	5
Service Accounts Receivable Ledger	Permanent
Service Receipts File	5
Tax Accounts Receivable Ledger	Permanent
Tax Receipts File	5
Tax Assessor/Collector Reports	5
<b>ADVERTISING RECORDS</b>	
Contracts with Engravers, Lithographers, and Printers	5
Inquiries Record	1
Mailing Lists	Current
<b>ENGINEERING RECORDS</b>	
Research Data and Feasibility Studies	20
Specifications, Installation Instructions, etc. (Pertaining to permanent structures)	Permanent
Engineering Reports (includes related correspondence)	Permanent
<b>GENERAL RECORDS</b>	
Annexation Files	Permanent
Authorizations for Expenditures	5
Bonds, Surety	5
Correspondence	5
Charters	Permanent
Contracts and Agreements and Utility Commitments	20

<b>Type of Record</b>	<b>Recommended Retention (Years)</b>
Deeds and Easements and Consents to Encroachment	Permanent
Directors' Files including Bonds, Oaths of Office, Resignation Letters, and the District Registration Forms	Permanent
Election Files (Directors, Bond, Maintenance Tax, etc.)	Permanent
Fidelity Bonds of Employees	Permanent
Franchises	Permanent
Government Contracts and Subcontracts	5
Information Form File	Permanent
Insurance File	5
Leases	5
Minutes of Board of Directors' Meetings and Resolutions	Permanent
Notice of Meetings File (contains Certificates of Posting for courthouse and district)	Permanent
Official Minutes Files	Permanent
Operator's Reports	Permanent
Orders and Resolutions Files (except Rate Orders)	Permanent
Rate Order File includes Rules and Regulations and related affidavits of publication	Permanent
Voting Rights Act File	Permanent
Waste Discharge Permits	Permanent
Water Well Permits	Permanent
<b>INVENTORY AND COST RECORDS (other than property)</b>	
Cost Production and Job Summary Records	5
Cost Reports and Statements	5
Cost Sheets	5
Labor Distribution Records	5
Price Records	5
Quotations	5
Specifications	5

<b>Type of Record</b>	<b>Recommended Retention (Years)</b>
<b>LEGAL RECORDS</b>	
Case Files, Affidavits, Testimony, Depositions, Briefs	20
Legal Correspondence File	20
General Agreements	20
Patents, Patent Assessments, Patent Applications, Dockets	20
<b>PAYROLL AND RELATED RECORDS</b>	
Assignments, Attachments and Garnishments after settlement or termination	5
Employees' Deduction Authorizations--includes Rate Changes, Discharges, "Add to Payroll" Notices	5
Individual Employee Earnings Record	5
Labor Distribution Cost Records	5
Payroll Registers (gross and net)	5
Payments and Reports to Government - includes Federal, State and Municipal authorities covering payments and reports relating to Income Tax Withholdings, Contributions to FICA, Workmen's Compensation, reports on employees' earnings, etc.	5
Retirement and Pension Plan Records (including deduction authorizations)	Permanent
Time Cards - time sheets	5
<b>PERSONNEL RECORDS</b>	
Accident Reports	5
Applications for Employment (whether hired or not)	5
Disability and Sick Benefits Records	5
Employee Contracts	5
Group Insurance Records	5
Individual Employee Personnel File	5
Invention Assignment Forms	Permanent
Retirement Benefit Reports	5

<b>Type of Record</b>	<b>Recommended Retention (Years)</b>
<b>PURCHASING RECORDS</b>	
Acknowledgment of Orders	5
Contracts with Vendors	5
Correspondence with Vendors, etc.	5
Price List Files	5
Purchase Cost Records	5
Purchase Orders - filled and unfilled	5
Purchase and Priority Requisitions	5
Quotations (those acted upon)	5
Source of Supply and Catalogue Files	5
<b>TRAFFIC, SHIPPING, AND RECEIVING RECORDS</b>	
Bills of Lading	2
Claims	5
Delivery Reports	3
Receipts for Registered Mail and Express Packages	1
Receiving Reports	3

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