

Carrollton - Farmers Branch ISD Amended Control Sub-Schedule		Date: 04 Dec 2006	Kristie Keesee	
Sub-Schedule: Benefits		ID: CFB-07	Carrollton TX 75011	Tel. (972) 968-6331 FAX (972) 968-6335
Item / Sch.	Records Series Title	Retention	Authority/Comments	

1000-26 GR	CORRESPONDENCE AND INTERNAL MEMORANDA (includes incoming and copies of outgoing correspondence and internal correspondence and memoranda). <i>Retention Note: The minimum retention period for correspondence or internal memoranda in categories (a) and (b) directly linked to another record series or group listed in this or other commission schedules is that assigned to the other group or series. For example, a letter from an external auditor regarding an audit of a local government's financial records should be retained for the retention period given under item number 1025-01 (e); a letter concerning a workers compensation claim should be retained for the period given under item number 1050-32, etc. The retention periods that follow are for correspondence and internal memoranda that do not readily fall within other record groups.</i>			
	a) Policy and program development - Correspondence and internal memoranda pertaining to the formulation, planning, implementation, modification, or redefinition of the policies, programs, services, or projects of a local government.	5 years.		Review before disposal; some correspondence of this type may merit permanent retention for historical reasons.
	b) Administrative - Correspondence and internal memoranda pertaining to or arising from the routine administration or operation of the policies, programs, services, and projects of a local government.	2 years.		
	c) Routine - Correspondence and internal memoranda such as letters of transmittal, requests for publications, internal meeting notices, and similar routine matters.	AV		Exempt from destruction request requirement.
1000-29 GR	INSURANCE POLICIES - Liability, theft, fire, health, life, automobile, and other policies for local government property and personnel, including supporting documentation relevant to the implementation, modification, renewal, or replacement of policies.	4 years after expiration or termination of the policy according to its terms.		
1000-34 GR	OPEN RECORDS REQUESTS - Open records requests, including correspondence and other documentation relating to the request.	1 year after final decision on request.		
1025-26 GR	ACCOUNTS PAYABLE AND DISBURSEMENT RECORDS - Claims, invoices, statements, copies of checks and purchase orders, expenditure authorizations, and similar records that serve to document disbursements, including those documenting claims for and reimbursement to employees for travel and other employment-related expenses, except	FE of date of payment + 7 years for school districts; + 3 years for other governments.		

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	a) Accounts payable records sufficient to document the purchase costs of capital equipment or other fixed assets if capital asset documentation of the type noted under item number 1025-05(a) is not created.	FE of date of disposal + 7 years for school districts; + 3 years for other governments.	
	b) Fund transmittal reports accompanying the transmittal of funds to federal, state, or other local government agencies (e.g., sales tax to the State Comptroller of Public Accounts), to retirement systems, or to other entities if the funds are collected in whole or in part on behalf of other agencies or individuals (e.g., retirement deductions of employees), except those accompanying the transmittal of federal and state payroll and unemployment taxes [see item number 1050-53(b)].	FE of period covered by report + 3 years.	
1025-27 GR	ACCOUNTS RECEIVABLE RECORDS - Bill copies or stubs, statements, billing registers, account cards, deposit warrants, cash receipts, receipt books, cash transfers, daily cash reports, cash drawer reconciliations, and similar records that serve to document money owed to or received by local government and its collection or receipt except	FE of date of receipt + 7 years for school districts; + 3 years for other governments.	
	a) Accounts receivable records documenting the receipt of any monies by any local government other than a school district that are remittable to the State Comptroller of Public Accounts (e.g., court costs in criminal cases, sales tax).	Remittance due date + 7 years for school districts; + 5 years for other governments.	
	b) Account card or similar record documenting payments to a local government in which the government holds a property lien until the debt is satisfied (e.g., liens arising from demolition, lot cleaning), including original liens and lien releases.	FE of date of final payment and release of lien + 3 years.	
	c) Account card of similar record relating to the receipt of cash deposits as sureties for the delivery of services (e.g., water and wastewater).	FE of termination of service or refund of deposit + 3 years.	
	d) Records of accounts deemed uncollectable, including write-off authorizations.	FE of write-off date + 7 years for school districts; + 3 years for other governments.	
	<i>Retention Note: for accounts receivable records associated with the collection of property taxes, all local governments, including school districts, should use Local Schedule TX.</i>		
1025-28 GR	BANKING RECORDS - Bank statements, canceled checks, check registers, deposit slips, debit and credit notices, reconciliations, notices of interest earned, etc.	FE + 7 years for school districts; + 5 years for other governments.	

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1050-08 GR	EMPLOYEE PENSION AND BENEFITS RECORDS [for records of pension and deferred compensation deductions from payroll see 1050-52(b)].		
	a) Employee benefit plans such as pension; life, health, and disability insurance; seniority and merit systems; and deferred compensation plans, including amendments.	Termination of plan + 1 year.	29 CFR 1627.3(b)(2).
	<i>Retention Note: If the plan or system is not in writing, a memorandum fully outlining the terms of the plan or system and the manner in which it has been communicated to affected employees, together with notations relating to any changes or revisions, must be retained for the same period as written plans.</i>		
	b) Enrollment forms providing personal identifying data, beneficiary information, option selection, and similar information.		
	1) If the official record is maintained by the retirement system of which the local government is a member or by the service provider.	AV	Exempt from destruction request requirement.
	2) If the official record is maintained by the local government.		
	A) Pension and deferred compensation.	PERMANENT.	
	B) Life health, and disability insurance.	Termination of coverage + 4 years.	
	c) Annual reports from a pension system or fund.	PERMANENT.	

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SECTION 3-2: PAYROLL RECORDS

Retention Note: OTHER ACCOUNTING RECORDS - This section supplements Section 2-2 and schedules financial and accounting records found in most local governments specific to the disbursement of payroll. If a payroll-related record is not scheduled in this section, use Section 2-2 for the comparable record; e.g., payroll fund reconciliations should be retained for FE + 3 years (or FE + 7 years in school districts) under the retention for Banking Records (see item number 1025-28).

1050-50 GR	DEDUCTION AUTHORIZATIONS - Documentation used to start, modify, or stop all voluntary or required deductions from payroll, including orders of garnishment or other court-ordered attachments.	4 years after separation or 4 years after amendment, expiration, or termination of authorization, whichever sooner.	
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1050-52 GR	<p>EARNINGS AND DEDUCTION RECORDS</p> <p>a) A record containing the following payroll information on each employee: name, last known address and social security number; amount of wages paid to the employee for each payroll period, including all deductions, and date of payment. Retention of any one of the following records for 7 years by school districts or 4 years by other governments will satisfy the retention requirement:</p>	7 years for school districts; 4 years for other governments.	See note (b) on page 7 of Local Schedule SD for school districts; 20 CFR 404.1225(b)(3) and 40 TAC 301.6(a) and (i) for other governments.
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1) Individual employee earnings card or record that shows earnings and deductions for each pay period.

2) Master payroll register which shows earnings and deductions for each pay period.

b) A record containing the following minimum pension and deferred compensation information on each employee: name, date of birth, social security number, and amount of pension and deferred compensation deductions. Permanent retention of any one of the following will satisfy the retention requirement:

PERMANENT.

1) Individual employee earnings card or record as in (a)(1).

2) Employee Service Record (see item number 1050-12) if it contains the prescribed pension and deferred compensation deduction data.

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	3) Master payroll register, or the final year-to-date register of each calendar year, if the register shows all persons employed during the year from whose wages pension and deferred compensation deductions were made.		
	4) Pension and deferred compensation deduction register, or the final year-to-date pension deduction register of each calendar year, if the register lists all persons employed during the year from whose wages pension and deferred compensation deductions were made.		
	5) Copies of annual or other periodic statements furnished to each employee detailing the deductions and contributions to a pension or deferred compensation plan during the past year or period.		
	c) Master payroll register, including year-to date registers, if not used to satisfy either of the retention requirements set in (a) or (b).	FE + 3 years.	
	d) Subsidiary payroll registers, if not used to satisfy either of the retention requirements set in (a) or (b)		
	1) If data contained in the subsidiary payroll register is not contained in the master payroll register.	FE + 3 years.	
	2) If data contained in the subsidiary payroll register is contained in the master payroll register.	AV	Exempt from destruction request requirement.
	e) Copies of annual or other periodic statements furnished to each employee detailing the deductions and contributions to a pension or deferred compensation plan during the past year or period, if not used to satisfy the retention requirement set in (b).	2 years.	
	f) Payroll adjustment records, including transaction registers, authorizations, and similar records authorizing and detailing adjustments to payroll records because of overpayment, underpayment, etc.	FE + 7 years for school districts; + 3 years for other governments.	
1075-19 GR	SERVICE REQUESTS/WORK ORDERS (for repairs and maintenance to facilities, vehicles, or equipment)	2 years.	

Retention Note: If work orders serve as the only form of record documenting repairs to vehicles or equipment [see item number 1075-18(a)] they must be retained for the life of the vehicle or equipment.

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PART 5: STUDENT HEALTH RECORDS

3300-01 SD	ACCIDENT REPORTS - Reports of accidents to students.	5 years; or 2 years after the student reaches the age of 18, whichever later.	
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