

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

1000-26 GR	<p>CORRESPONDENCE AND INTERNAL MEMORANDA (includes incoming and copies of outgoing correspondence and internal correspondence and memoranda).</p> <p><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></p>		
	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.
1025-26 GR	<p>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</p>	FE of date of payment + 7 years for school districts; + 3 years for other governments.	
	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.	

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	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  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).  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.  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).  d) Records of accounts deemed uncollectable, including write-off authorizations.  <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>	FE of date of receipt + 7 years for school districts; + 3 years for other governments.  Remittance due date + 7 years for school districts; + 5 years for other governments.  FE of date of final payment and release of lien + 3 years.  FE of termination of service or refund of deposit + 3 years.  FE of write-off date + 7 years for school districts; + 3 years for other governments.	
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.	
1025-30 GR	LEDGERS, JOURNALS, AND ENTRY DOCUMENTATION  a) General ledger showing receipts and expenditures from all accounts and funds of a local government.		

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	<p>1) For fiscal years for which an annual audit report (see item number 1025-01) exists.</p> <p>2) For fiscal years for which an annual audit report (see item number 1025-01) does not exist.</p>	<p>FE + 7 years for school districts; + 5 years for other governments.</p> <p>PERMANENT.</p>	<p>Review before disposal; some ledgers may merit permanent retention for historical reasons.</p>
	<p>b) Subsidiary ledgers.</p>	<p>FE + 7 for school districts; + 5 years for other governments.</p>	<p>Review before disposal; some ledgers may merit permanent retention for historical reasons.</p>
	<p>c) Receipt, disbursement, general, or subsidiary journals.</p> <p><i>Retention Notes: a) Be certain to verify before the disposal of any ledger or journal under this item number that the ledger or journal does not serve to document financial activities that require a longer retention period (e.g., investment documentation of proceeds of tax exempt bonds under item number 1025-09).</i></p>	<p>FE + 7 years for school districts; + 5 years for other governments.</p>	<p>Review before disposal; some journals may merit permanent retention for historical reasons.</p>
	<p>d) Journal vouchers and entries or similar posting control forms (including supporting documentation such as correspondence and auditor adjustments that evidence journal entries and amendments).</p> <p><i>Retention Note: If bill stubs (see item number 1025-27) are used as entry documentation for account journals, they must be retained by all local governments other than school districts for FE + 5 years rather than the FE + 3 year retention period for accounts receivable records.</i></p>	<p>FE + 7 years for school districts; + 5 years for other governments.</p>	
	<p>e) Perpetual care fund registers of municipally-owned cemeteries.</p>	<p>PERMANENT.</p>	<p>Tex. Health and Safety Code, 713.005(a).</p>
1050-12 GR	<p>EMPLOYEE SERVICE RECORD - Summary employment history record for each employee maintained on one or more forms, containing the following minimum information: name; sex; date of birth; social security number; positions held with dates of hire, promotion, transfer, or demotion; dates of leaves of absence or suspension that affect computation of length of service; wage or salary rate for each position held, including step or merit increases within grades; and date of separation. [For other information on employees that must also be retained permanently either as part of this record or in another form, see item numbers 1050-52(b) and 1050-54(a)].</p>	<p>PERMANENT.</p>	

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	<p><i>Retention Notes: a) This schedule does not require the creation of an employee service record of the type described, but the creation of the record is strongly recommended to allow frequent disposal of documents form which information has been summarized. If an employee service record is not maintained, documents (e.g., employment applications, personnel action forms) containing the prescribed information must be retained permanently. More than one document providing the same element of required information need not be retained.</i></p> <p><i>b) The Teacher Service Record (Texas Education Agency form FIN-115 or its equivalent), containing information required by statute or regulation, shall be considered an employee service record of the type described and must be retained permanently.</i></p> <p><i>c) Salary or wage data on an employee service record may be indicated by grade and step numbers if all corresponding wage rate tables (see item number 1050-59) applicable to a person's employment history are retained permanently.</i></p>		
1050-14 GR	<p>EMPLOYMENT APPLICATIONS - Applications, transcripts, letters of reference, and similar documents whose submission by candidates for vacant positions (both hired and not hired) or for promotion, transfer, or training opportunity (both selected and not selected) is required on the application form, by application procedures, or in the employment advertisement except</p>	<p>2 years from the creation (or receipt) of the record or the personnel action involved, whichever later.</p>	<p>29 CFR 1602.31, 1602.40, and 1602.49.</p>
	<p>a) Samples of publications, artwork, or other products of prior achievement not returned to applicants.</p>	<p>AV</p>	<p>Exempt from destruction request requirement.</p>
	<p>b) Transcripts of persons hired if state or federal law or regulation mandates a level of education needed to qualify for employment (e.g., school district professional and paraprofessional personnel). See also item number 1050-28(a).</p>	<p>Date of separation + 5 years.</p>	
	<p><i>Retention Note: If applicant screening or hiring decisions are based on resumes, with only successful or interviewed candidates completing employment application, then resumes of persons not hired must be kept for the same period as employment applications. If resumes are supplemental to employment application forms, they need only be retained as long as administratively valuable.</i></p>		

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1050-52 GR	EARNINGS AND DEDUCTION RECORDS		
	<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> <p>1) Individual employee earnings card or record that shows earnings and deductions for each pay period.</p> <p>2) Master payroll register which shows earnings and deductions for each pay period.</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.
	<p>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:</p> <p>1) Individual employee earnings card or record as in (a)(1).</p> <p>2) Employee Service Record (see item number 1050-12) if it contains the prescribed pension and deferred compensation deduction data.</p> <p>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.</p> <p>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.</p> <p>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.</p>	PERMANENT.	
	<p>c) Master payroll register, including year-to date registers, if not used to satisfy either of the retention requirements set in (a) or (b).</p>	FE + 3 years.	
	<p>d) Subsidiary payroll registers, if not used to satisfy either of the retention requirements set in (a) or (b)</p>		

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	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.	
1050-53 GR	FEDERAL AND STATE TAX FORMS AND REPORTS		
	a) Forms used to determine withholding from wages and salaries for payroll tax purposes.	4 years after separation or 4 years after form amended, whichever sooner.	20 CFR 404.1225(b)(3), 26 CFR 31.6001-1(e)(2) for federal forms and by authority of this schedule for any state forms.
	b) Forms and reports used to report the collection, distribution, deposit, and transmittal of payroll or unemployment taxes.	4 years after tax due date or date tax paid, whichever later.	20 CFR 404.1225(b)(3), 26 CFR 31.6001-1(e)(2) for federal forms and by authority of this schedule for state forms.
1050-56 GR	TIME AND ATTENDANCE REPORTS - Time cards or sheets, including work schedules and documentation evidencing adherence to or deviation from normal hours for those employees working on fixed schedules.	4 years.	40 TAC 301.6(a) and (i).
1075-19 GR	SERVICE REQUESTS/WORK ORDERS (for repairs and maintenance to facilities, vehicles, or equipment)	2 years.	
	<i>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.</i>		

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**PART 16: PERSONNEL AND STAFFING RECORDS**

**SECTION 16-1: INDIVIDUAL EMPLOYEE RECORDS**

*Retention Notes: a) This part supplements and should be used in conjunction with Part 3 of Local Schedule GR.*

*b) If the retention period for a record in this part is given as US or as US + a specific number of years and the person to whom the record relates ceases employment before supersession occurs, the date of separation shall also be considered the date of supersession for records retention purposes.*

3575-01 SD	ABSENCE FROM DUTY REPORTS	4 years.	
3575-18 SD	SUBSTITUTE TEACHING ROSTERS	3 years.	

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<b>PART 17: MISCELLANEOUS REPORTS AND SURVEYS</b>			
3600-01 SD	PUBLIC EDUCATION INFORMATION MANAGEMENT SYSTEM (PEIMS) DATA SUBMISSIONS	AV	Exempt from destruction request requirement.