

## RECORDS RETENTION/DISPOSAL – CLOSED FILE SECTION (CFS)

**Remember that this is a general guide. Please check with your district board prior to destroying ANY district records. Sensitive materials should be shredded. Sensitive materials may include but are not necessarily limited to records containing social security numbers, employee/employer identification numbers, or credit card numbers.**

### FINANCIAL RECORDS-for general fund accounts and special projects accounts

Bookkeeping Ledgers (CFS) – General journal and checkbook register covering receipts, expenditures, and description of same. Group by year with other financial records for same fiscal year.  
Disposal: Retain 10 years.

Ledger Sheets (CFS) – These are closed accounts that are used to maintain a running record of purchases and payments by individual cooperators making other than cash purchases.  
Disposal: Retain 10 years after sheets are closed.

Accounts Paid by District (CFS) – Depending upon the volume of district business, vouchers (payments to vendors), other than payrolls, should be filed here. These should be grouped by years (district's business year) to facilitate disposal.  
Disposal: Retain 10 years after business year in which bill was paid. *Example: If business year is 1/1 – 12/31, 1990 vouchers would be disposed of after 12/31/2000.*

Accounts Paid to District (CFS) – Invoices should be grouped, insofar as possible, on the basis of the district's business year. This file will consist mainly of copies of billings to cooperators, contractors, etc., which have been marked "paid".  
Disposal: Retain 10 years after business year in which deposit was paid. *Example: If business year is 1/1 – 12/31, 1990 invoices would be disposed of after 12/31/2000.*

Time & Expense Records (Past Years) (CFS) – Employee timesheets and payroll records should be grouped by business year.  
Disposal: Retain 10 years.

Payroll Taxes (Income, Social Security, Medicare) Past Years (CFS) – Bind together by business year.  
Disposal: Retain 10 years.

Bank Statements (CFS) – Include bank statements, deposit slips, and cancelled checks for years prior to current year.  
Disposal: Retain 10 years.

## **RECORDS RETENTION/DISPOSAL – (CFS) continued:**

### **OTHER DISTRICT RECORDS**

Minutes of Meeting, Past Years (CFS) – Recommend binding by year with acco fasteners. Limit file to one copy of minutes per meeting. Discard rough drafts.  
Disposal: Retain permanently.

Annual Reports (Past Years) (CFS) – Recommend binding in groups, such as 10 year period, with acco fasteners. Limit file to one copy of each report. Discard rough draft material. Includes district activity reports, financial reports, work plans and final reports on special or grant projects.  
Disposal: Retain permanently.

Historical Material (CFS) – Include material which appears to be of possible historical value such as duplicate copies of certain news clippings, copies of letters from early days of district programs, opinions and testimonials of program, tours, demonstrational data, editorials, pictures, etc.  
Disposal: Retain permanently.