

Accounts Payable	Amounts owed on open account for goods or services received.	4 Years	Destroy	ACC1000
Accounts Payable Invoices	Bill for goods or services received	4 Years	Destroy	ACC1000
Accounts Payable Ledgers		4 Years	Destroy	ACC1000
Accounts Payable Vouchers		4 Years	Destroy	ACC1000
Accounts Receivable	Amounts due from others on open accounts as a result of providing goods or services.	4 Years	Destroy	ACC1000
Annuity Records	Statement of payroll deduction for employees' annuity plans.	4 Years	Destroy	ACC1000
Balance Sheets	A report of institutional assets, liabilities, and equities. A periodic report, not the year-end report.	4 Years	Destroy	ACC3000
Budget Printout - Periodic	Periodic reports of expenditures, usually by department or account.	4 Years	Destroy	ACC3000
Canceled Registration Files	Record of canceled registrations, including amount owed, reason, etc.	4 Years	Destroy	ACC1000
Cash Books	A record of institution's cash transactions showing a running balance.	4 Years	Destroy	ACC1000
Cash Disbursement Journals	A special journal used exclusively to record disbursements of cash.	4 Years	Destroy	ACC1000
Cash Journal	Journal of cash received.	4 Years	Destroy	ACC1000
Cash Register Tapes		4 Years	Destroy	ACC1000
Cash Receipts	Receipts for cash sales or cash received.	4 Years	Destroy	ACC1000
Chart of Accounts	A list of the accounts used by an organization with each account usually assigned a number or code.	4 Years	Destroy	ACC3000
Computer Center Time Billing Records	Reports and other records from campus computer centers detailing charges for computer services. Includes monthly billing reports, copies of vouchers and bills.	4 Years	Destroy	ACC1000
Data Processing Procurement Files	Records used in the procurement of system hardware and software including request for proposals, quotations and bids, benchmark/acceptance testing information, correspondence, duplicate copies of contracts, purchase orders, technical reviews, and vendor information including references and literature on the firm or product line.	Active + 6 Years	Destroy	ACC2000

Data Processing Product/Vendor and Contracts Reference Files	Information on data processing equipment, software, and other products and their vendors.	Active + 6 Years	Destroy	ACC2000
Dorm Contract Release Files	Includes application, correspondence, and record of decision reached concerning request to break contracts for room and board.	4 Years	Destroy	ACC1000
Financial Aid Award Disbursement Records	Statement by individual of award amounts disbursed. Contains name, type, and amount of award.	4 Years	Destroy	ACC1000
Financial Aid Canceled Check Records	Canceled checks, check stubs, and check journals showing payments for financial aid made to students.	4 Years	Destroy	ACC1000
General Ledgers	A book containing a summary or detail of all transactions affecting the accounts of an institution.	6 Years	Archives Review for historical value.	ACC1010
Inventory Control Record		Active + 6 Years	Destroy	ACC2000
Invoices	Bills for goods shipped or services rendered. Usually matched to purchase orders and delivery slips and attached to voucher for payment.	4 Years	Destroy	ACC1000
Journal Entries	The means of entering details of a transaction into the accounting system. Journal entries are made in a journal and later posted to a ledger. Entry also includes a brief explanation.	4 Years	Destroy	ACC3000
Journals	The record in which financial transactions are first recorded before being posted as a debt or credit to an account in a ledger. A chronological documentation of transactions.	6 Years	Destroy	ACC1010
Parking Tickets - Paid		4 Years	Destroy	ACC1000
Payroll Change Report - Classified Staff	Bi-weekly listings of payroll adjustments processed through Personnel Services concerning full-time or part-time employee status, i.e., new employee, promotion, reclassification, leave of absence, lateral transfers, and removals. Report arranged by pay period.	4 Years	Destroy	ACC1000
Petty Cash Records		4 Years	Destroy	ACC1000
Purchase Requisitions, Orders, and Billing Records for Data Processing Services	Records created to initiate the purchasing process, authorize and provide funds for, or satisfy claims and expedite payments for private service providers including copies of purchase orders, involve requests, receipts,	4 Years	Destroy	ACC1000

		agency vouchers, service reports, and other supporting documents.			
Receipts			4 Years	Destroy	ACC1000
Records of Chargebacks to Computer Services Users		Electronic and manual records used to document, calculate costs and bill program units for computer usage and data processing services.	4 Years	Destroy	ACC1000
Registers			4 Years	Destroy	ACC1000
Requisitions		Forms used to order goods and services.	4 Years	Destroy	ACC1000
Royalty Payments			4 Years	Destroy	ACC1000
Sales Receipts			4 Years	Destroy	ACC1000
Student Dorm Contracts		Actual agreement between students and residence halls governing room and board and fee payment agreements. Includes meal plan authorizations.	4 Years	Destroy	ACC1000
Student Account Files		Files on individual students' paid and unpaid accounts, including loan applications, correspondence, account activity record, etc.	4 Years	Destroy	ACC1000
Student Aid Accounting Billing Letters		Concerns students who withdrew or reduced credit hours and were billed for the return of surplus aid money.	4 Years	Destroy	ACC1000
Student Insurance Records		Record of students enrolled in university or college health program.	4 Years	Destroy	ACC1000
Subsidiary Ledgers		A book of accounts of an institution.	4 Years	Destroy	ACC1000
Super Bill Files		Record given to each person who visits university health services. Records diagnosis, treatment, and charges or lack of charges. Used for insurance claims.	4 Years	Destroy	ACC1000
Telephone Expense Records		Periodic reports of long distance and local phone charges.	4 Years	Destroy	ACC1000
Travel Expenses		Record of expenses incurred on official travel. Used to receive reimbursement.	4 Years	Destroy	ACC1000
Tuition Remission Applications		Record of tuition waivers for employees and dependents.	4 Years	Destroy	ACC1000
Unemployment Payments	Insurance		4 Years	Destroy	ACC1000
Union Dues Membership List - Classified Staff		Copy of biweekly listing of university or college employees paying dues to unions, including pertinent personal	4 Years	Destroy	ACC1000

data, classification and department.

Vending Commission Income Records	Record of money received as commission on vending contracts.	4 Years	Destroy	ACC1000
Voucher Register	A journal in which accounts payable and their payments are recorded.	4 Years	Destroy	ACC1000
Vouchers	A record of cash disbursement used to establish control over expenditures and ensuring appropriate approval for each transaction.	4 Years	Destroy	ACC1000
Workers Compensation Payments		4 Years	Destroy	ACC1000

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