

Spring Independent School District
Financial-Accounting Records -Disposition Log

School Dude Work Order#:	Date:	School/Dept:
Name:	Digital Signature:	

I certify that these district records are in compliance with the mandatory minimum retention periods specified by the Texas State Library and Archives Commission Local Schedules (SD, GR , TX, PS, EL, and UT) and that all holds and administrative requirements have been satisfied.

A District record may not be destroyed if any litigation, claim, negotiation, audit, open records request, administrative review, or other action involving the record is initiated before the expiration of the retention period. The record must be retained until completion of the action and the resolution of all issues that arise from it.

*** PLEASE ASK FOR CLARIFICATION IF A RECORD DOES NOT FALL UNDER A RECORD TITLE OR DESCRIPTION, IT DOES NOT NECESSARILY MEAN IT CAN BE DISPOSED OF***

Texas State Library & Archive Commission (TSLAC)					Record Disposition Log			
Record #	Record Title	Record Description	Retention Period	Remarks	No. of Boxes	Specific Content (attach addtnl doc to work order if necessary)	School Yr of Records	Disp Meth
GR1025-25	ACCOUNTING POLICIES AND PROCEDURES DOCUMENTATION	Policy and procedure directives and similar records documenting accounting methodology.	US, expired, or discontinued + 5 years.					
GR1025-26	ACCOUNTS PAYABLE AND DISBURSEMENT RECORDS							
*GR1025-26a	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.	FE of date of final payment + 5 years for school districts; FE of date of final payment + 3 years for other governments.	Retention Note: Accounts payable and disbursement records for bond-funded projects must be maintained according to the retention period listed in GR1025-26a.				
*GR1025-26b	ACCOUNTS PAYABLE AND DISBURSEMENT RECORDS	Accounts payable records sufficient to document the purchase costs of capital equipment or other fixed assets.	FE of date of disposal + 5 years for school districts; FE of date of disposal + 3 years for other governments.					

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*GR1025-26c	ACCOUNTS PAYABLE AND DISBURSEMENT RECORDS	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).	FE of period covered by report + 3 years.	Retention Note: For reports accompanying the transmittal of federal and state payroll and unemployment taxes see item number GR1050-53(b).				
GR1025-26d	ACCOUNTS PAYABLE AND DISBURSEMENT RECORDS	Accounts payable records for bond-funded projects.	FE of date of last bond payment + 5 years for school districts; FE of date of last bond payment + 3 years for other governments.					
GR1025-27	ACCOUNTS RECEIVABLE RECORDS			Retention Note: For accounts receivable records associated with the collection of property taxes, all local governments, including school districts, should use Local Schedule TX (Records of Property Taxation).				

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*GR1025-27a	ACCOUNTS RECEIVABLE RECORDS	Bill copies or stubs, statements, billing registers, account cards, deposit warrants,cash receipts, credit card receipts, receipt books, cash transfers, daily cash reports, cash drawer reconciliations, and similar records (such as returned checks and associated fees) that serve to document money owed to or received by a local government and its collection or receipt.	FE of date of receipt + 5 years for school districts; FE of date of receipt + 3 years for other governments.					
GR1025-27b	ACCOUNTS RECEIVABLE RECORDS	Accounts receivable records documenting the receipt of any monies by any local government that are remittable to the State Comptroller of Public Accounts (e.g., court costs in criminal cases, sales tax).	Remittance due date + 5 years.					
GR1025-27c	ACCOUNTS RECEIVABLE RECORDS	Account card or similar records 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.					
GR1025-27d	ACCOUNTS RECEIVABLE RECORDS	Account card or similar records 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.					
*GR1025-27e	ACCOUNTS RECEIVABLE RECORDS	Records of accounts deemed uncollectable, including write-off authorizations.	FE of write-off date + 5 years for school districts; FE of write-off date + 3 years for other governments.					

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*GR1025-28	BANKING RECORDS	Bank statements, credit card statements, canceled checks, check registers, deposit slips, debit and credit notices, reconciliations, notices of interest earned, monetary transport records (including armored car pickup logs) etc.	FE + 5 years.					
GR1025-29	COST ALLOCATION AND DISTRIBUTION RECORDS	Records created to document the allocation of costs among accounts and funds of a local government, including records relating to chargebacks and other interdepartmental or interfund accounting transactions.	FE + 5 years for school districts; FE + 3 years for other governments.	Retention Note: If any of the records in this group are used as ledger and journal entry documentation, they must be retained for FE + 5 years (see item number GR1025-30) by all local governments.				

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GR1025-30	LEDGERS, JOURNALS, AND ENTRY DOCUMENTATION			Retention Note: 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 GR1025-09).				
GR1025-30a	LEDGERS, JOURNALS, AND ENTRY DOCUMENTATION	General ledger showing receipts and expenditures from all accounts and funds of a local government.						
		(1) For fiscal years for which an annual financial audit report (see item number GR1025-01) exists.	FE + 5 years.	Retention Note: Review before disposal; some ledgers may merit PERMANENT retention for historical reasons.				
		(2) For fiscal years for which an annual financial audit report (see item number GR1025-01) does not exist.	PERMANENT.					

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GR1025-30b	LEDGERS, JOURNALS, AND ENTRY DOCUMENTATION	Subsidiary ledgers.	FE + 5 years.	Retention Note: Review before disposal; some ledgers may merit PERMANENT retention for historical reasons.				
GR1025-30c	LEDGERS, JOURNALS, AND ENTRY DOCUMENTATION	Receipt, disbursement, general, or subsidiary journals.	FE + 5 years.	Retention Note: Review before disposal; some journals may merit PERMANENT retention for historical reasons.				
GR1025-30d	LEDGERS, JOURNALS, AND ENTRY DOCUMENTATION	Journal vouchers and entries or similar posting control forms (including supporting documentation such as correspondence and auditor adjustments that evidence journal entries and amendments).	FE + 5 years.	Retention Note: If bill stubs (see item number GR1025-27a) are used as entry documentation for account journals, they must be retained by all local governments for FE + 5 years rather than the FE + 3 year retention period for accounts receivable records.				

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GR1025-30e	LEDGERS, JOURNALS, AND ENTRY DOCUMENTATION	Perpetual care fund registers of government-owned cemeteries.	PERMANENT.	By law - Health and Safety Code, Section 713.005(a).				
GR1025-31	TRANSACTION SUMMARIES	Periodic summaries or reports of accounting transactions or activity by department, budget code, program, account, fund, or type of activity, including trial balances, unless the summary is of a type noted elsewhere in this part.						
GR1025-31a	TRANSACTION SUMMARIES	Daily.	30 days.					
GR1025-31b	TRANSACTION SUMMARIES	Weekly.	90 days.					
GR1025-31c	TRANSACTION SUMMARIES	Monthly, bimonthly, quarterly, or semi- annual.	2 years.					
GR1025-31d	TRANSACTION SUMMARIES	Annual.	FE + 5 years for school districts; FE + 3 years for other governments.	Retention Note: If an annual trial balance is not maintained, then the least frequent sub-yearly trial balance must be retained for FE + 5 years by school districts and FE + 3 years by all other local governments.				

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GR1025-32	UNCLAIMED PROPERTY DOCUMENTATION	Any form of record sufficient to verify information on unclaimed property previously reported to the State Treasurer of the apparent owner of reportable unclaimed property, a brief description of the property, and the balance of each unclaimed account, if appropriate.	Date on which property is reportable + 10 years.	By law - Property Code, Section 74.103(b).				

Total No. of Boxes: _____

Retention Codes	
AV	As long as Administratively Valuable
CE	Calendar Year End
FE	Fiscal Year End
LA	Life of Asset
US	Until Superseded

Approval Required before Destruction
Destroy at Retention Period End
Import into LaserFiche

Office Use Only	
Records Management Digital Signature:	
RMO Digital Signature:	