

DEPARTMENT OF PUBLIC INSTRUCTION
ASSISTANT STATE SUPERINTENDENT FOR FINANCIAL AND PERSONNEL SERVICES
DIVISION OF SCHOOL BUSINESS SERVICES
FINANCIAL REPORTING AND AUDITING SECTION

Records Retention and Disposition Schedule

Organizational Name Changes

An organizational name change to this Records Retention and Disposition Schedule is hereby approved. The Records Retention and Disposition Schedule reflects an area name change from Assistant State Superintendent for Financial Services to Assistant State Superintendent for Financial and Personnel Services. No new items have been added, no items have been deleted, and no changes have been made to any existing series descriptions or disposition instructions in the most recent schedule dated November 13, 1992. In accordance with the provisions of Chapters 121 and 132 of the General Statutes of North Carolina, it is agreed that the records of the

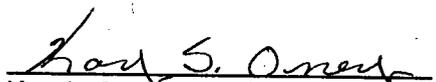
FINANCIAL REPORTING AND AUDITING SECTION

do not and will not have further official use or value for administrative, research, or reference purposes after the respective retention periods specified herein. The N.C. Department of Cultural Resources consents to the destruction or other disposition of these records in accordance with the retention and disposition instructions specified in this schedule. Public records including machine readable records not listed in the schedule are not authorized to be destroyed. The

FINANCIAL REPORTING AND AUDITING SECTION

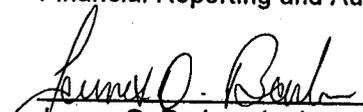
agrees to destroy, transfer or dispose of records in the manner and at the times specified herein. This schedule is to remain in effect until superseded.

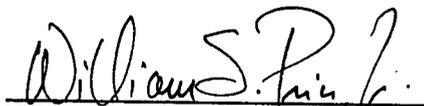
APPROVAL RECOMMENDED


Kay S. Oney, Chief Records Officer
Department of Public Instruction


Lark James, Chief Consultant
Financial Reporting and Auditing Section


Lou B. Thompson, Director
Division of School Business Services


James O. Barber, Assistant State
Superintendent for Financial and
Personnel Services


William S. Price, Jr., Director
Division of Archives and History

APPROVAL RECOMMENDED


Bob R. Etheridge, Superintendent
Department of Public Instruction


Betty Ray McCain, Secretary
Department of Cultural Resources

September 21, 1993

HFH

... ABOUT THIS RECORDS DISPOSITION SCHEDULE ...

This records disposition schedule lists the records maintained in your office as reported to the Division of Archives and History on the date indicated. It lists all records, whether they are to be destroyed in your office or transferred to the State Records Center, and provides a brief description of each group (following the identification number) and instructions for their legal disposition (following the words "DISPOSITION INSTRUCTIONS"). Records should never be arbitrarily destroyed on the basis of personal opinion but only on the basis of a firm schedule. The disposition instructions contained herein provide that schedule and the legal procedures for records management activities in your agency.

Authority for this schedule, and the disposition instructions therein, is contained in Chapters 121 and 132 of General Statutes of North Carolina. Compliance with the disposition instructions listed herein will help ensure conformity with these laws and that records of continuing value are retained and those no longer of value are destroyed. Procedures to be followed in applying this schedule are explained in the N.C. Administrative Code, Title 7, Chapter 4, Section 500. Errors and omissions do not invalidate this schedule or render it obsolete. All provisions of this schedule remain in effect until it is officially superseded.

Supervisors or other responsible office personnel, acting through their Records Officers, are requested to notify the Records Services Branch whenever corrections, additions, or deletions in the records schedule should be made. Records Services Branch personnel will then amend this schedule in order to ensure that it remains complete and accurate and is in compliance with federal and state laws and regulations.

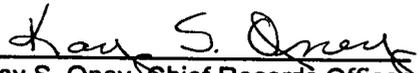
The Records Services Branch will provide, upon request, the following assistance to agencies in the maintenance and operation of records schedules: amendment or update of existing schedules; supply and delivery of boxes, tape, and labels for records scheduled to be transferred to the State Records Center; pickup of records to be transferred; reference service on records stored in the State Records Center; and advice and technical assistance in solving records management problems. There is no charge for these services.

RECORDS RETENTION AND DISPOSITION SCHEDULE AMENDMENT

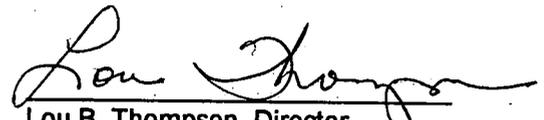
DEPARTMENT OF PUBLIC INSTRUCTION
ASSISTANT STATE SUPERINTENDENT FOR FINANCIAL AND PERSONNEL SERVICES
DIVISION OF SCHOOL BUSINESS SERVICES
FINANCIAL REPORTING AND AUDITING SECTION
SINGLE AUDIT AREA

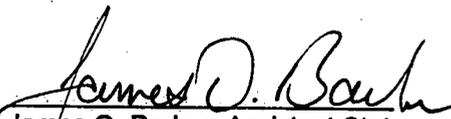
Amend the records retention and disposition schedule approved November 13, 1992 by adding Item 21822 and Item 21823 as shown on substitute pages dated January 28, 1994.

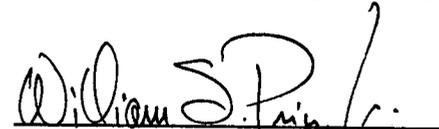
APPROVAL RECOMMENDED


Kay S. Oney, Chief Records Officer
Department of Public Instruction


Lark James, Chief Consultant
Financial Reporting and Auditing Section


Lou B. Thompson, Director
Division of School Business Services


James O. Barber, Assistant State
Superintendent for Financial and
Personnel Services


William S. Price, Jr., Director
Division of Archives and History

APPROVED


Bob R. Etheridge, State Superintendent
Department of Public Instruction


Betty Ray McCain, Secretary
Department of Cultural Resources

January 28, 1994

HFH

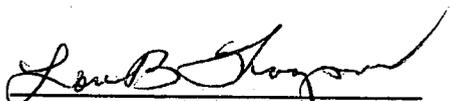
RECORDS RETENTION AND DISPOSITION SCHEDULE AMENDMENT

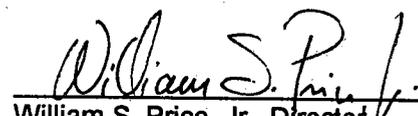
DEPARTMENT OF PUBLIC INSTRUCTION
ASSISTANT STATE SUPERINTENDENT FOR FINANCIAL AND PERSONNEL SERVICES
DIVISION OF SCHOOL BUSINESS SERVICES
FINANCIAL REPORTING AND AUDITING SECTION
REPORTING AND AUDITING AREA

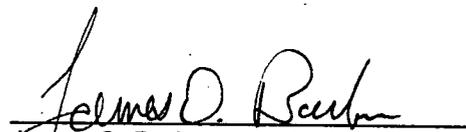
Amend the records retention and disposition schedule approved September 21, 1993 by changing the disposition instructions of Item 20480 as shown on substitute page dated February 25, 1994.

APPROVAL RECOMMENDED


Kay S. Onley, Chief Records Officer
Department of Public Instruction

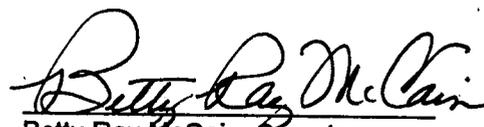

Lou B. Thompson, Director
Division of School Business Services


William S. Price, Jr., Director
Division of Archives and History


James O. Barber, Assistant State Superintendent
for Financial and Personnel Services

APPROVED


Bob R. Etheridge, State Superintendent
Department of Public Instruction


Betty Ray McCain, Secretary
Department of Cultural Resources

February 25, 1994

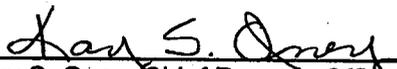
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RECORDS RETENTION AND DISPOSITION SCHEDULE AMENDMENT

DEPARTMENT OF PUBLIC INSTRUCTION
ASSISTANT STATE SUPERINTENDENT FOR FINANCIAL AND PERSONNEL SERVICES
DIVISION OF SCHOOL BUSINESS SERVICES
FINANCIAL REPORTING AND AUDITING SECTION
REPORTING AND AUDITING AREA

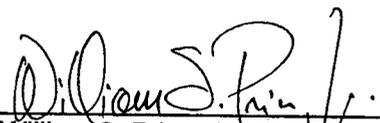
Amend the records retention and disposition schedule approved September 21, 1993 by adding Item 1029 as shown on substitute page dated June 30, 1994.

APPROVAL RECOMMENDED


Kay S. Oney, Chief Records Officer
Department of Cultural Resources

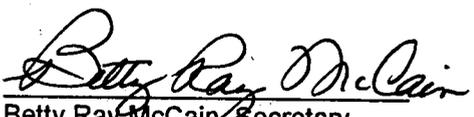

Carol Hudson, Chief Consultant
Financial Reporting & Auditing Section


Lou B. Thompson, Director
Division of School Business Services


William S. Price, Jr., Director
Division of Archives and History

APPROVED


Bob R. Etheridge, State Superintendent
Department of Public Instruction


Betty Ray McCain, Secretary
Department of Cultural Resources

June 30, 1994

HFH

RECORDS RETENTION AND DISPOSITION SCHEDULE AMENDMENT

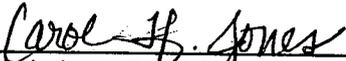
Department of Public Instruction
Assistant State Superintendent for Financial and Personnel Services
Division of School Business Services
Financial Reporting and Auditing Section

Amend the records retention and disposition schedule approved September 21, 1993 by changing the disposition instructions of Item 21665, Item 21670, Item 21677; and by changing the file description and disposition instructions of Item 34849 as shown on substitute pages dated October 28, 1994.

APPROVAL RECOMMENDED



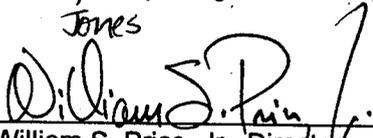
Kay S. Oney, Chief Records Officer
Department of Public Instruction



Carol Hudson, Chief Consultant
Financial Reporting and Auditing Section

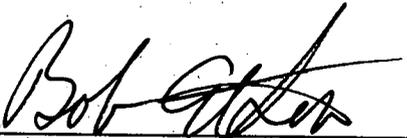


Lou B. Thompson, Director
Division of School Business Services



William S. Price, Jr., Director
Division of Archives and History

APPROVED



Bob Etheridge, State Superintendent
Department of Public Instruction



Betty Ray McCain, Secretary
Department of Cultural Resources

October 28, 1994

HFH

DEPARTMENT OF PUBLIC INSTRUCTION
ASSISTANT STATE SUPERINTENDENT FOR FINANCIAL AND PERSONNEL SERVICES
DIVISION OF SCHOOL BUSINESS SERVICES
FINANCIAL REPORTING AND AUDITING SECTION

Records Retention and Disposition Schedule

Organizational Name Changes

An organizational name change to this Records Retention and Disposition Schedule is hereby approved. The Records Retention and Disposition Schedule reflects an area name change from Assistant State Superintendent for Financial Services to Assistant State Superintendent for Financial and Personnel Services. No new items have been added, no items have been deleted, and no changes have been made to any existing series descriptions or disposition instructions in the most recent schedule dated November 13, 1992. In accordance with the provisions of Chapters 121 and 132 of the General Statutes of North Carolina, it is agreed that the records of the

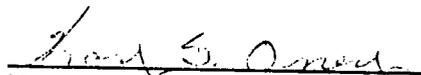
FINANCIAL REPORTING AND AUDITING SECTION

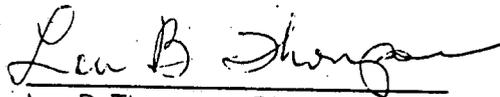
do not and will not have further official use or value for administrative, research, or reference purposes after the respective retention periods specified herein. The N.C. Department of Cultural Resources consents to the destruction or other disposition of these records in accordance with the retention and disposition instructions specified in this schedule. Public records including machine readable records not listed in the schedule are not authorized to be destroyed. The

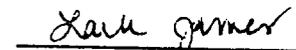
FINANCIAL REPORTING AND AUDITING SECTION

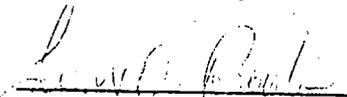
agrees to destroy, transfer or dispose of records in the manner and at the times specified herein. This schedule is to remain in effect until superseded.

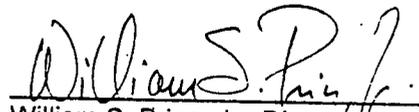
APPROVAL RECOMMENDED


Kay S. Oney, Chief Records Officer
Department of Public Instruction


Lou B. Thompson, Director
Division of School Business Services

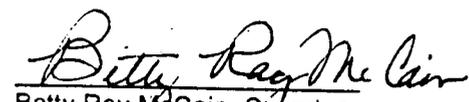

Lark James, Chief Consultant
Financial Reporting and Auditing Section


James O. Barber, Assistant State
Superintendent for Financial and
Personnel Services


William S. Price, Jr., Director
Division of Archives and History

APPROVAL RECOMMENDED


Bob R. Etheridge, Superintendent
Department of Public Instruction


Betty Ray McCain, Secretary
Department of Cultural Resources

September 21, 1993

This schedule was modified to
comply with the provisions of the
General Schedule for State Agency Records,
effective October 1, 2000
Remaining items retain the
original date shown below.

HFH

**DEPARTMENT OF PUBLIC INSTRUCTION
ASSISTANT STATE SUPERINTENDENT FOR FINANCIAL AND PERSONNEL SERVICES
DIVISION OF SCHOOL BUSINESS SERVICES
FINANCIAL REPORTING AND AUDITING SECTION
CHILD NUTRITION AREA**

ITEM 1408. SCHOOL FOOD SERVICES FILE.

Records concerning federal school food services programs for each local education agency (LEA). File includes School Food Service Monthly Report Forms and School Food Service Statement Forms which provide statistical data such as number of meals served, agreements, quarterly financial data, and reimbursement earned from federal funds.

DISPOSITION INSTRUCTIONS: Transfer to the State Records Center after 1 year(s). Records will be held for agency in the State Records Center 3 additional years and then destroyed.

ITEM 1409. CHILD CARE FOOD PROGRAMS FILE.

Records concerning federal food services programs for each sponsor (kindergartens, day care centers, etc.). File includes copies of Child Care Food Program Claim for Reimbursement Forms, claim data reports, payment registers, and administrative budget forms.

DISPOSITION INSTRUCTIONS: Transfer to the State Records Center after 1 year(s). Records will be held for agency in the State Records Center 3 additional years and then destroyed.

ITEM 1410. SUMMER FOOD SERVICE PROGRAMS FILE.

Records concerning federal food services programs for sponsors of summer feeding local education agencies (LEAs, day care centers, etc.). File includes claim for reimbursement forms, site approval forms, and corresponding participation records.

DISPOSITION INSTRUCTIONS: Transfer to the State Records Center after 1 year(s). Records will be held for agency in the State Records Center 3 additional years and then destroyed.

**DEPARTMENT OF PUBLIC INSTRUCTION
ASSISTANT STATE SUPERINTENDENT FOR FINANCIAL AND PERSONNEL SERVICES
DIVISION OF SCHOOL BUSINESS SERVICES
FINANCIAL REPORTING AND AUDITING SECTION
REPORTING AND AUDITING AREA**

ITEM 989. PUBLIC SCHOOL FACILITY BONDS FILE.

Records concerning bonds issued for public school facilities. File includes applications and contracts, monthly reports, allotments and certifications, correspondence, cancelled checks, and reference copies of checks.

DISPOSITION INSTRUCTIONS: Transfer to the State Records Center when project audit is completed. Records will be held for agency in the State Records Center 5 additional years and then transferred to the custody of the Archives.

ITEM 997. MONTHLY FINANCIAL REPORTS MICROFICHE FILE.

Microfiche copies of monthly financial transactions of State Public School Fund expenditures listing names of local education agencies and types of expenditures by budget code and also summaries of statewide expenditures.

DISPOSITION INSTRUCTIONS: Microfiche in agency to state standards 1 year after audit is completed. Destroy paper records in agency after microfiche has been verified and quality control procedures completed. Transfer silver (camera) original copy of microfiche to the State Records Center for storage in the security vault. Microfiche will be held for agency 65 years and then destroyed.

ITEM 1000. STATE PUBLIC SCHOOL FUND (SPSF) AND FEDERAL PROGRAM FUND INSTRUCTIONAL CERTIFIED PERSONNEL SALARIES (MICROFILM) SALARY RECORDS FILE.

Annual unit listings of all certified personnel and salaries paid certified personnel each month. Each listing includes name of unit, names of certified personnel, salaries paid each month and budget code, sick leave taken, and special posting of substitute teachers. (File is utilized for posting and auditing certified salaries.)

DISPOSITION INSTRUCTIONS: Microfilm in agency to state standards 1 year after audit is completed. Destroy paper records in agency after microfilm has been verified and quality control procedures completed. Transfer silver (camera) original copy of microfilm to the State Records Center for storage in the security vault. Microfilm will be held for agency 65 years and then destroyed.

ITEM 1003. VOCATIONAL EDUCATION SPECIAL PROJECTS EXPENDITURES FILE.

Records concerning special funded vocational education projects for disadvantaged and handicapped and other special programs for individuals within each local education agency. File includes local plans and correspondence.

DISPOSITION INSTRUCTIONS: Transfer to the State Records Center after 1 year(s). Records will be held for agency in the State Records Center 6 additional years and then transferred to the custody of the Archives.

ITEM 1005. VOCATIONAL EDUCATION MONTHLY REPORT ON STATE AID TO LOCAL UNITS FILE.

Printouts of data concerning specific categories of vocational education expenditures by each local school administrative unit. File includes categories of expenditures and budget codes, total amounts budgeted, expenditures for each month, total expenditures for quarter and year, and amounts budgeted but unexpended.

DISPOSITION INSTRUCTIONS: Item discontinued. Transfer end-of-year reports to the State Records Center immediately. Records will be held for agency in the State Records Center 5 additional years and then transferred to the custody of the Archives. Destroy in office remaining records immediately.

**DEPARTMENT OF PUBLIC INSTRUCTION
ASSISTANT STATE SUPERINTENDENT FOR FINANCIAL AND PERSONNEL SERVICES
DIVISION OF SCHOOL BUSINESS SERVICES
FINANCIAL REPORTING AND AUDITING SECTION
REPORTING AND AUDITING AREA**

ITEM 21656. PUBLIC SCHOOLS UNIFORM CHART OF ACCOUNTS FILE.

Uniform chart of accounts program report codes for public schools.

DISPOSITION INSTRUCTIONS: Destroy in office when administrative value ends.

ITEM 21665. STATE PUBLIC SCHOOL FUND (SPSF) CERTIFICATIONS (PRINTOUTS) FILE.

Computer printouts listing all SPSF certifications of deposits for each local education agency. Printouts include names of local education agencies and amounts of certifications of deposit.

Amended 10-28-94

DISPOSITION INSTRUCTIONS: Destroy in office 1 year after fiscal year ends and when released from all audits, whichever occurs later.

ITEM 21669. STATE PUBLIC SCHOOL FUND (SPSF) ALLOTMENT BALANCE REPORTS (JHA-351EG AND JHA-355EG) FILE.

Monthly computer printouts concerning allotments for each local education agency within the state. Printouts include account codes, listings of year-to-date expenditures, unexpended allotment balances, and summaries of statewide expenditures.

DISPOSITION INSTRUCTIONS: Destroy in office June reports when administrative value ends and after microfilming of Monthly Financial Reports Microfiche File (Item 997) has been completed. Destroy in office remaining records after 1 year.

ITEM 21670. STATE PUBLIC SCHOOL FUND (SPSF) REFUNDS FILE.

Forms (202) and journal voucher forms concerning all deposits for SPSF refunds received.

Amended 10-28-94

DISPOSITION INSTRUCTIONS: Destroy in office 1 year after fiscal year ends and when released from all audits, whichever occurs later.

ITEM 21688. AUDITOR'S CONFIRMATION (PRINTOUTS) FILE.

Computer printouts listing local school and other eligible recipients' expenditures and/or disbursements authorized by the department. Printouts include names of recipients of funds, amounts of expenditures designated for eligible entities, allotment types, and other related information. (Other listings are sent to auditors for verification.)

DISPOSITION INSTRUCTIONS: Destroy in office after 1 year.

ITEM 34844. ALLOTMENT OVERDRAFT REPORTS FOR STATE PUBLIC SCHOOL FUND (PRINTOUTS) FILE.

Computer printouts concerning allotment overdrafts and associated penalties for the State Public School Fund. Printouts include names of local education agencies, amounts of overdrafted allotments, amounts of penalties associated with overdrafts, and other related data.

DISPOSITION INSTRUCTIONS: Destroy in office after 5 year(s) and when released from all audits, whichever occurs later.

ITEM 34845. ANNUAL AUDIT EXCEPTION FOR STATE PUBLIC SCHOOL FUND AND FEDERAL PROGRAMS FUND FILE.

Audit exception letters concerning headcount audits, overspent federal fund projects, and other audit exceptions taken during the fiscal year.

DISPOSITION INSTRUCTIONS: Destroy in office after 5 year(s) and when released from all audits, whichever occurs later.

**DEPARTMENT OF PUBLIC INSTRUCTION
ASSISTANT STATE SUPERINTENDENT FOR FINANCIAL AND PERSONNEL SERVICES
DIVISION OF SCHOOL BUSINESS SERVICES
FINANCIAL REPORTING AND AUDITING SECTION
REPORTING AND AUDITING AREA**

ITEM 34846. CERTIFIED SALARY AUDIT AND POSITION OVERUSAGE AUDITS REPORTS FOR STATE PUBLIC SCHOOL FUND AND FEDERAL PROGRAMS FUND FILE.

Computer printouts concerning detailed certified salary audit exceptions and position overusage audits for state and federal salary payments for each local education agency within the state. File includes listings of individuals having salary exceptions. File also includes correspondence written to and received from each local education agency concerning salary exceptions. (Printouts are arranged by budget codes and by amount of payment within each allotted category.)

DISPOSITION INSTRUCTIONS: Destroy in office when all local education agencies audits have been cleared and after microfilming of Detail Certified Salary Audit and Position Overusage Audit Reports for State Public School Fund and Federal Programs Fund (Microfiche) File (Item 34847) has been completed.

ITEM 34847. DETAIL CERTIFIED SALARY AUDIT AND POSITION OVERUSAGE AUDIT REPORTS FOR STATE PUBLIC SCHOOL FUND AND FEDERAL PROGRAMS FUND (MICROFICHE) FILE.

Microfiche of all certified salary audits and position overusage audits for the State Public School Fund and the Federal Programs Fund.

DISPOSITION INSTRUCTIONS: Transfer to the State Records Center after 2 year(s). Records will be held for agency in the State Records Center 5 additional years and then destroyed.

ITEM 34848. DETAIL GENERAL LEDGER TRANSACTIONS FOR STATE PUBLIC SCHOOL FUND AND FEDERAL PROGRAMS FUND (MICROFICHE) FILE.

Microfiche concerning financial transactions affecting the general ledger for state and federal funds, local education agencies, and other eligible recipients of federal funds for each fiscal year. (This information is generated from the Dun and Bradstreet System used by the department.)

DISPOSITION INSTRUCTIONS: Transfer to the State Records Center after 3 year(s). Records will be held for agency in the State Records Center 4 additional years and then destroyed.

ITEM 34849. FEDERAL PROGRAM CERTIFICATIONS (PRINTOUTS) FILE.

Computer printouts listing all federal certifications of deposits for each local education agency and other eligible recipients of federal funds. Printouts include names of local education agencies, names of other eligible recipients, amounts of certifications of deposit by grant type, first in first out (FIFO) batches, and other related information. Amended 10-28-94

DISPOSITION INSTRUCTIONS: Destroy in office 1 year after fiscal year ends and when released from all audits, whichever occurs later.

ITEM 34850. FEDERAL PROGRAM FUNDS BUDGET BALANCES REPORTS (JHA-305EG), CASH BALANCE REPORTS (JHA-304EG), AND GRANT BALANCE REPORT (JHA-307EG) FILE.

Computer printouts concerning allotments and budgets for each local education agency and other eligible recipients of federal funds within North Carolina. Printouts include codes, grants, budgets, listings of year-to-date expenditures, unexpended allotment balances, and cash balances.

DISPOSITION INSTRUCTIONS: Destroy in office June reports when administrative value ends and after microfilming of Monthly Financial Reports for Federal Programs (Microfiche) File (Item 34852) has been completed.

**DEPARTMENT OF PUBLIC INSTRUCTION
ASSISTANT STATE SUPERINTENDENT FOR FINANCIAL AND PERSONNEL SERVICES
DIVISION OF SCHOOL BUSINESS SERVICES
FINANCIAL REPORTING AND AUDITING SECTION
REPORTING AND AUDITING AREA**

ITEM 34851. MONTHLY FINANCIAL PRINTOUTS OF UNIFORM EDUCATION REPORTING SYSTEM (UERS) DATAFILE TRANSFER SUMMARY DATA FOR STATE PUBLIC SCHOOL FUND AND FEDERAL PROGRAMS FUND FILE.

Computer printouts summarizing monthly financial data concerning each local education agency in North Carolina. Printouts include budget codes and summaries of state and federal expenditures for each local education agency. (This information is transferred electronically to the department from each local education agency.)

DISPOSITION INSTRUCTIONS: Destroy in office after 1 year.

ITEM 34852. MONTHLY FINANCIAL REPORTS FOR FEDERAL PROGRAMS (MICROFICHE) FILE.

Microfiche of monthly financial transactions of federal program expenditures. Microfiched lists names of local education agencies and other eligible recipients of federal funds. Microfiche also lists types and summaries of federal program expenditures statewide by budget codes.

DISPOSITION INSTRUCTIONS: Microfiche in agency to state standards 1 year after audit is completed. Destroy paper records in agency after microfiche has been verified and quality control procedures completed. Transfer silver (camera) original copy of microfiche to the State Records Center for storage in the security vault. Microfiche will be held for agency 65 years and then destroyed.

ITEM 34853. PRIOR FISCAL YEAR ADJUSTMENTS FOR STATE PUBLIC SCHOOL FUND CORRESPONDENCE FILE.

Correspondence concerning adjustments and refunds received from local education agencies regarding expenditures made during the previous fiscal year.

DISPOSITION INSTRUCTIONS: Transfer to the State Records Center after 1 year(s). Records will be held for agency in the State Records Center 6 additional years and then destroyed.

**DEPARTMENT OF PUBLIC INSTRUCTION
ASSISTANT STATE SUPERINTENDENT FOR FINANCIAL AND PERSONNEL SERVICES
DIVISION OF SCHOOL BUSINESS SERVICES
FINANCIAL REPORTING AND AUDITING SECTION
SINGLE AUDIT AREA**

ITEM 21824. STATUS OF AUDIT REPORT TRACKING LOG FORMS FILE.

Logs used to track status of audit reports for local education agencies, non-profit organizations, day care facilities, and governmental units. Dates of audits and names of institutions are entered into Status of Audit Reports Tracking Log (Electronic) File (Item 33855) and routinely updated.

DISPOSITION INSTRUCTIONS: Destroy in office after each audit report is completed for each local education agency.

ITEM 33855. STATUS OF AUDIT REPORTS TRACKING LOG (ELECTRONIC) FILE.

Machine readable records on floppy disks concerning the tracking of audit reports for local education agencies, non-profit organizations, day care facilities and governmental units. Dates of audits and names of institutions are entered into this electronic file.

DISPOSITION INSTRUCTIONS: Erase in office after each fiscal year and when released from all audits, whichever occurs later. Transfer 1 security backup copy on floppy disks to off-site location for backup storage. Agency representative will update and routinely exchange disks.

**DEPARTMENT OF PUBLIC INSTRUCTION
ASSISTANT STATE SUPERINTENDENT FOR FINANCIAL AND PERSONNEL SERVICES
DIVISION OF SCHOOL BUSINESS SERVICES
FINANCIAL REPORTING AND AUDITING SECTION
TEXTBOOKS SERVICES AREA**

ITEM 1048. LOCAL EDUCATION AGENCIES (LEAS) CORRESPONDENCE FILE.

Correspondence concerning condition and ordering of textbooks by public school systems throughout North Carolina.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 years.

ITEM 1049. LOCAL EDUCATION AGENCIES (LEAS) ANNUAL FINANCIAL REPORTS FILE.

Annual reports concerning each LEA's receipts for damaged textbooks and textbook sales. Reports include each LEA's identification number, total amounts collected from sales of textbooks, total amount of fees collected for damaged books, and total amounts paid to Cash Management Section. (File is arranged by category (high school and elementary school), and report accompanies check sent to Division of State Accounting Services, Cash Management Section.)

DISPOSITION INSTRUCTIONS: Destroy in office after 5 years.

ITEM 33862. JOURNAL ENTRY ADJUSTMENTS FILE.

Adjustments forms concerning financial transactions regarding credit balance accounts, freight accounts, inventories accounts, accounts receivable accounts, and other related accounts. Journal reference number, description of transaction, debit and credit amounts, and amounts of account balance are entered into General Ledger Database (Electronic) File (Item 33858) and routinely updated.

DISPOSITION INSTRUCTIONS: Destroy in office after 6 year(s) and when released from all audits, whichever occurs later.

ITEM 33863. MODIFIED TEXTBOOKS FILE.

Records concerning modified textbooks (braille, large print, and audio cassettes) provided by Textbooks Services Area to all local education agencies (LEAs). File includes invoices, requisitions, purchases orders, back orders of modified textbooks, and other related records. Vendor identification numbers, quantities ordered, purchase order numbers, textbook codes, and other related data are entered into Purchase Orders Database (Electronic) File (Item 33865) and routinely updated.

DISPOSITION INSTRUCTIONS: Destroy in office after 6 year(s) and when released from all audits, whichever occurs later.