

Appendix A: Records Retention Schedule

KEY:

Permanent = permanent retention, probably in the Archives after 10 years

Active = retain only as long as frequent reference is made to the document

Current = retain only for the current year/period

Record Type	Who is the official copy holder?	How long do we retain official copy?	How long do we retain other copies?
Accounts Payable Ledgers/Backup	Financial Services	7 years	--
Accounts Receivable	Financial Services	10 years	--
Advising Files	Any Office	Graduation + 1 year	--
Alumni Surveys	Office of Origin	Permanent	Active
Annual Reports	Office of Origin	Permanent	Current
Announcements	Office of Origin	Permanent	Until Read
Applicant Files	Human Resources	Current	--
Artifacts	Call Archives	Call Archives	Call Archives
Audit and Review Reports	Financial Services	Permanent	Until Superseded
Bank Reconciliations	Any Office	7 years	--
Bank Statements	Any Office	7 years	--
Blueprints	Facilities Management	Permanent	Current
Book and Textbook Orders	Bookshop	7 years	Current
Budget Preparation	Any Department	3 years	Current
Budget Reports - Annual	Financial Services	Permanent	Current
Budget Requests	Any Office	3 years	Current
Capitalization Files (Costs, depreciation, plans, etc.)	Financial Services / Facilities Management	Permanent	Current
Charitable Trust Tax Documents	Financial Services	Permanent	Current
Circulars	Office of Origin	Permanent	Until Read
Class Lists	Registrar	Permanent	Current
Construction Documentation	Facilities Management	Permanent	Active
Contracts	Office of Origin / Financial Services	Permanent	Active
Contracts - Employee	Human Resources / Financial Services	Permanent	Active
Departmental Reviews	Provost of the College	Permanent	Until Superseded
Financial Aid	Financial Aid	7 years	--

Financial Statements (End of Year)	Financial Services	5 copies – 5 years 2 copies - Permanent	Current
Floor Plans	Facilities Management	Permanent	Current
Flyers	Office of Origin / Student Life	Permanent	Until Obsolete
General Ledgers	Financial Services	5 copies – 5 years 2 copies – Permanent	Current
Grade Books	Any Department	7 years	--
Grant Proposals - rejected	Office of the Provost / Development	Summary of Materials – Permanent Details – 3 years	Discretion
Grants – funded, Project File	Office of the Provost / Development	Permanent	Discretion
Grants – funded, Financial Reports	Financial Services	Permanent	3 years after conclusion of grant
Instructional Materials	Any Department / Faculty	Until Obsolete	--
Insurance Records and Policies	Facilities Management	Permanent	Current
Inventories	Any Office	7 years	Current
Investments (Annual Reports)	Financial Services	Permanent	Until Superseded
Job Announcements	Human Resources	3 years	Until Read
Mass Mailings	Office of Origin	Permanent	Until Read
Memorabilia	Call Archives	Call Archives	Call Archives
Minutes – Ad Hoc Committees	Committee Chair	Permanent	Active
Minutes – Departmental	Department Head	Permanent	Active
Minutes – Faculty	Secretary	Permanent	Active
Minutes – Standing Committees	President’s Office	Permanent	Active
Minutes – Standing Subcommittees	President’s Office	Permanent	Active
Minutes – Office	Unit Head	Permanent	Active
Minutes – Outside Organizations	Any Office	3 years	Until Read
Minutes – Task Forces	Task Force Chair	Permanent	Active
News Releases	Public Affairs	Permanent	Until Read
Newsletters	Office of Origin	Permanent	Until Read
Non-Resident Alien Tax Records	Financial Services	4 years after payee leaves Luther	Active
Notes Receivable Ledgers, Schedules	Financial Services	7 years	--

Payroll Reports – Student Payroll Register, Student Payroll Distribution, Student Time Cards, Employee Payroll Register, Employee Payroll Distribution, Employee Timecards	Financial Services	4 years	Current
Payroll Reports – Student and Employee Payroll Check Register, TIAA – Retirement, Distribution, and Flex	Financial Services	7 years	Current
Payroll Tax Records – Forms 941, 1042, 1042s, W-2, W-3, W-4, IA Unemployment	Financial Services	7 years	Current
Perkins Loan Files	Student Accounts	10 years after paid in full Loans assigned to Department of Education - Permanent	--
Personnel Files – Faculty (Contracts, Reviews, Retirement, Pension)	Office of the Provost	Permanent	Termination
Personnel Files – Staff (Contracts, Reviews, Retirement, Pension)	Human Resources	10 years after separation	Termination
Personnel Records (Current accident reports, claims, workman’s compensation)	Human Resources	Permanent	Active
Petty Cash Vouchers	Any Office	7 years	--
Policies and Procedures	College Cabinet	Permanent	--
Posters	Office of Origin and Student Life	Permanent	Until Obsolete
Programs – LC Performances	Office of Origin	Permanent	Until Obsolete
Publications - LC	Office of Origin	Permanent	Active
Publications – Outside Organizations	Amy Office	Active	Active
Publicity	Office of Origin and Student Life	Permanent	Until Obsolete
Purchase Orders	Financial Services	7 years	3 years
Receipts	Financial Services	7 years	3 years
Remodeling Documentation	Facilities Management	Permanent	Active

Sales and Use Tax	Financial Services	7 years	Current
Student Academic Records	Registrar	Permanent	Until Obsolete
Student Earning Records	Financial Aid	7 years	Until Obsolete
Student Organization Reports	Student Life	Permanent	Active
Student Petitions	Student Life	Permanent	Active
Student Surveys - Detail	Office of Origin	3 years	--
Student Surveys - Summaries	Office of Origin	Permanent	Active
Student Teaching Evaluations	Career Center / Education	Permanent	--
Study Abroad Applications	Center for Global Learning	5 years	--
Syllabi	Provost of the College	Permanent	--
Tax Returns and Prep Docs – Forms 990, 990T, 8282, 8823, TD F90-22.1, IA 1120	Financial Services	Permanent	Current
Tax Returns – Forms 1096, 1098E, 1098T, 1099MISC, 1099R	Financial Services	7 years	Current
Time Cards	Financial Services	5 years	--
Travel Expense Reports	Financial Services	7 years	Current