



STATE OF ALASKA
RECORDS RETENTION SCHEDULE

DEPARTMENT OF REVENUE
 ALASKA HOUSING FINANCE
 CORPORATION (AHFC)
 ACCOUNTING DEPARTMENT

A - Audit
 C - Until No Longer Active
 CY - Current Year
 CFY - Current Fiscal Year

M - After Microfilming
 Numerals - Years in Addition to Current Year
 P - Permanent
 TO - Term of Office

All records that have potential permanent legal and historical value may be reviewed by the State Archivist for possible permanent retention in the State Archives in accordance with AS 40.21.030. Unless otherwise noted, all records series are retained on a **Fiscal** year basis.

For all general administrative files, this agency will follow the retention periods listed in the *General Administrative Records Retention Schedule* Number 100.2; therefore, those records series have not been repeated in this schedule.

Statutory/Regulatory Authority: The AHFC was created by the legislature in 1971 (AS 18.56.010-900) with administrative regulations in 15AAC 150-155.

Definition of Terms: An in-house central file area is maintained (known within the agency as the "Records Center"). Off-site semi-active records storage is either the records contractor in Anchorage or Juneau. The choice of off-site storage facilities is up to AHFC. The term "Archives" refers to the Alaska State Archives in Juneau which is the final repository for permanently valuable historical State records. This schedule refers to all records, regardless of media. Unless otherwise indicated all records series are nonconfidential.

NOTE: Per 4 AAC 59 it is the responsibility of departments to ensure that records created and maintained in electronic systems remain accessible for their full retention period. This requires taking into account the issues of refreshing, migration, security duplicates, and analog/digital crosswalks in planning, implementing, and administering the electronic system. Back-ups produced for system recovery purposes do not serve a recordkeeping function and do not substitute for security copies of records. Duplicate electronic copies of records may be deleted as soon as administrative need is met and may not be retained longer than the approved retention period. Staff may also refer to the GRS, General Accounting Records, Items 20-31 for retention guidelines, if those records have not been listed on this schedule.

Pursuant to the provisions of AS 40.21 & 4 AAC 59, the records listed below are approved for retention and disposition as indicated.

Typed Name of Division Director	State Archivist	Date	Attorney General	Date
Nola Cedergreen, Dir. Admin. Svcs.		6-12-06		5/9/06
Signature of Division Director	Date	Records Analyst	Date	Commissioner of Administration
	4/27/06	D. Dawson	5/1/06	
				6/8/06

RECORDS RETENTION SCHEDULE CONTINUATION		AHFC Schedule Number: 40702				Agency ID: 456	
Item No.	Records Series and Description	Retention		Disposition			
		Office	Records Center	State Archives	Destroy	Business Essential Record	Remarks
.01	Accounts Payable Final Disbursement Reports Series is hardcopy electronic and consists of vendor payment information, check register, fund summary report, and general ledger transactions from the check run. Arranged chronologically.	1	2	-	3		Copy of Record. Electronic Files: located in CCS Select. Refer also to the GRS, Item 20, Disbursement Accounting (AKSAS Original Document File).
.02	Accounts Payable Vendor Files Series is hardcopy and electronic. Electronic files are vendor disbursement data. Hardcopy consists of vendor invoices, delivery orders and receiving documentation, copies of purchase requisitions and purchase orders, postage meter receipts, petty cash requests, utility invoices, tenant refunds, and non-employee reimbursements documenting the purchase of and payment for commodities and services. Arranged alphabetically by vendor.	1	2	-	3		Copy of Record Electronic Files: located in CCS Select. Refer also to the GRS, Item 24, Vendor Files (Agency Workfiles).
.03	Employee Reimbursement Files Series is hardcopy and consists of payment information for travel-related expenses, such as requests for advances, per diem, lodging, transportation, etc. and other miscellaneous reimbursements to employees. Arranged alphabetically by employee name.	1	2	-	3		Copy of Record Refer also to the GRS, Item 23, Travel Accounting (Agency Workfiles).

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.04	Check Copies (Pink) Series is hardcopy and electronic. Electronic files are disbursement data. Hardcopy consists of sequential check copies for vendors, Paul Check Writing, Laser, and similar programs. Arranged numerically by check number within program.	1	2	-	3		Electronic Files: located in CCS Select. Refer also to the GRS, Item 20, Disbursement Accounting (AKSAS Original Document File).
.05	Gross Pay Records Series is hardcopy and electronic. Hardcopy consists of time sheets, leave cards, mileage reports, retroactive pay increase worksheets, and other records used to determine employees' gross pay. Arranged by pay period end date. Electronic files are time and mileage data records.	1	2	-	3	X	Copy of Record Electronic Files: located in CCS Select. Refer also to the GRS 21, Payroll Accounting (Agency Workfiles).
.06	Payroll Processing Reports (Originals): Payroll Processing Reports (Master Microfilm): Payroll Processing Reports (Workcopy Microfilm): Series is hardcopy and electronic. Hardcopy consists of computer-generated payroll final and leave usage reports. Arranged alphabetically within pay period end date. Electronic files are the data records used to produce the payroll reports.	1 - 4	- 50 -	- - -	M 50 4		Originals are microfilmed annually and may be disposed after microfilm is certified "true & correct." Confidential per AS 39.25.080. Copy of Record Electronic Files: located in CCS Select.

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.07	<p>PERS Retirement Reports (Originals):</p> <p>PERS Retirement Reports (Master Microfilm):</p> <p>PERS Retirement Reports (Workcopy Microfilm):</p> <p>Series is hardcopy and consists of PERS computer-generated members' balance reports. Arranged alphabetically.</p>	1	-	-	M		Originals are microfilmed annually and may be disposed after microfilm is certified "true & correct."
		-	50	-	50		Confidential per AS 39.25.080.
		4	-	-	4		Copy of Record
.08	<p>PERS Retirement Workpapers</p> <p>Series is hardcopy and electronic. Hardcopy consists of the PERS computer-generated contribution reports and other computer-generated reports used for verifying retirement balances. Arranged alphabetically within pay period end date. Electronic files are the data records used to produce the verification reports.</p>	3	-	-	3		Authority: Commerce Clearing House (CCH) Payroll Management Guide, Section 1670
							Confidential per AS 39.25.080.
							Copy of Record
							Electronic Files: located in CCS Select.
.09	<p>(Updated per State Records Manager 9/14/11)</p> <p>Federal & State Payroll Reports</p> <p>Series is hardcopy and electronic. Hardcopy consists of 941's, Employment Security Contribution (ESC) and other reports sent to state or federal taxing authorities. Also includes copies of W-2 forms. Reports arranged quarterly and W-2 forms alphabetically. Electronic files are the data records used to produce the W-s forms.</p>	1	6	-	7		Copy of Record
							Electronic Files: located in CCS Select.
							Refer also to the GRS, Item 21, Payroll Accounting (Agency Workfiles).

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.10	<p>Payroll Journal Vouchers, Disbursements & Deposits</p> <p>Series is hardcopy and electronic. Hardcopy consists of journal vouchers, liability check copies, deposit slips, wire transfers and backup documentation. Arranged by journal number. Electronic files are the temporary working copy excel spreadsheets used to prepare voucher hardcopy.</p>	1	2	-	3		<p>Copy of Record</p> <p>Electronic Files: located in CCS Select and in Excel spreadsheets on individual PC's within the Accounting Department.</p>
.11	<p>General Ledger Posting Edit Reports</p> <p>Series is hardcopy and electronic. Hardcopy consists of general ledger posting edit reports generated on the CCS computer system and saved to Compact Disc (CD). Arranged chronologically. Electronic files are the data records used to produce the edit reports.</p>	1	-	-	1		<p>Electronic Files: located in CCS Select and on CD copies.</p>
.12	<p>Monthly General Ledger Trial Balance Reports</p> <p>Series is electronic and consists of monthly computer-generated general ledger and trial balance reports in Excel spreadsheet format. Separate spreadsheets for each GL. AAS400 is titled monthly Prelim, CCS is titled GLR900C.. Arranged chronologically.</p>	2	3	-	5		<p>Copy of Record</p> <p>Electronic Files: located in Excel spreadsheets. AS400 spreadsheet (Prelim) saved on Accounting Dept shared folder, CCS spreadsheet (FLR900C) saved on Public shared folder - Gulkana Public Shared File System under, Accounting.</p>

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.13	<p>Non-debt Related General Ledger Journal Entries</p> <p>Series is hardcopy and electronic. Hardcopy consists of non-debt related general ledger journal entry input forms and backup support documents. Arranged chronologically. Electronic consists of CCS select input data records and working copy Excel spreadsheet files used to create journal entry input form.</p>	2	3	-	5		<p>Copy of Record</p> <p>Electronic Files: located in CCS Select and in Excel spreadsheets on individuals PC's within the Accounting Department.</p>
.14	<p>General Ledger Reconciliations & Manual AS400 Journal Entries</p> <p>Series is hardcopy and electronic. Hardcopy consists of printed general ledger account reconciliations, supporting workpapers and monthly AS400 trust and standard journal entries. Arranged chronologically. Electronic consists of Excel spreadsheets and MS Access databases used to generate manual AS400 journal entries.</p> <p>(Updated per State Records Manager 9/14/11)</p>	1	6	-	7		<p>Copy of Record</p> <p>Electronic Files: located in Excel spreadsheets on individual PC's within the Accounting Department from the AS400 and MS Access Loan loss database on Silver.</p> <p>Refer also to the GRS, Item 29, Reconciliation Workpapers.</p>

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.15	<p>Year-end Detail Trial Balance (Originals):</p> <p>Year-end Detail Trial Balance (Master Microfilm):</p> <p>Year-end Detail Trial Balance (Workcopy Microfilm):</p> <p>Series is hardcopy and electronic. Hardcopy consists of various year-end computer-generated ledger and trial balance reports. Arranged chronologically. Electronic consists of the data records in AS400 & CCs systems used to generate the reports and the final month Excel spreadsheets from the AS400 (Final June Prelim) and CCS (June GLR900C).</p>	C	-	-	M		C=Until microfilmed. Originals may be disposed after film is certified "true & correct."
		-	25	-	25		C=Until administrative need is met.
		C	-	-	C		Electronic Files: located in CCS Select, on the AS400 and in Excel spreadsheets. AS400 spreadsheet (Prelim) saved on Accounting Department shared folder, CCS spreadsheet (GLR900C) saved on Public shared folder – Gulkana Public Shared File System under, Accounting.
.16	<p>Year-end General Ledger Reports (Originals):</p> <p>Year-end General Ledger Reports (Master Microfilm):</p> <p>Year-end General Ledger Reports (Workcopy Microfilm):</p> <p>Series is hardcopy and electronic. Hardcopy consists of various year-end computer-generated general ledger and trial balance reports. Arranged chronologically. Electronic files consist of the data records in AS400 and CCS systems used to generate the reports.</p>	C	-	-	M		C=Until microfilmed. Originals may be disposed after film is certified "true & correct."
		-	100	-	100		C=Until administrative need is met.
		C	-	-	C		Electronic Files: located in CCS Select and on the AS400.

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.17	<p>Quarterly Financial Statements Series is hardcopy and electronic and consists of original masters and quarterly financial statements. Arranged chronologically.</p>	2	5	-	7		<p>Copy of Record</p> <p>Electronic Files: located in GASB database on Silver, PDF files on the Internet, on the Financial Reporting Officer's PC and on CD copies.</p>
.18	<p>Year-end Financial Reports Series is hardcopy and electronic and consists of audited year-end financial statements, single audit reports and HUD reports. Arranged alphabetically by subject.</p>	2	5	P	-		<p>Copy of Record</p> <p>Electronic Files: located in GASB database on Silver, PDF files on the Internet, on the Financial Reporting Officer's PC and on CD copies. Also on the Financial Program Manager's PC to upload to HUD REAC system.</p>
.19	<p>Debt-related Files Series is hardcopy and electronic. Hardcopy consists of computer-generated funds to trustee reports. Electronic files consist of monthly trustee transactions in MS access file downloaded from the trustee, debt-related bank statements received in pdf files on CD, spreadsheets, computer-generated funds to trustee reports. Arranged alphabetically by subject.</p>	C	T+4	-	T+4		<p>C=Until administrative need is met. T=After debt is paid off.</p> <p>Electronic Files: Download from bank. Access database on Silver to make JE.</p>

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.20	Non-debt Related Bank & Trust Files Series is hardcopy and electronic. Hardcopy consists of non-debt related bank and trust statements, reconciliations, canceled checks, deposit slips and supporting deposit backup, disbursement check copies (yellow) with backup, and other related items. Arranged chronologically.	2	5	-	7		Copy of Record Electronic files: Electronic files consist of bank statements received in pdf files on CD, monthly trustee transaction in MS access file downloaded from the trustee, and MS Excel spreadsheets.
.21	Development Cost Records Series is hardcopy and electronic. Arranged by fiscal year.	C	T+4	-	T+4		Electronic Files: located in Excel spreadsheets on the Accountant II's PC which is sent to Construction.
.22	Cash Receipts & Disbursements Series is hardcopy and electronic and consists of computer-generated cash receipts and disbursement registers, income and expense ledgers, and wire/requisition letters. Hardcopy wire/requisitions letters are arranged alphabetically by program; remainder chronologically.	2	4	-	6		Copy of Record Electronic Files: located in CCS Select, on the Gulkana Public Share File System under, Accounting and as cash disbursements on access database on Silver.

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.23	<p>Tenant Accounts Series is hardcopy and electronic. Hardcopy consists of computer-generated tenant accounts receivable schedules. Arranged chronologically.</p>	C+1	2	-	C+3		<p>C=Account closed out. Copy of Record</p> <p>Electronic Files: located on CCS Select. Data on Accountant II's PC are only summary worksheets used to reconcile GL balances. No detailed Tenants Account records exist on PC.</p> <p>Refer also to the GRS, Item 27, Revenue Accounting (As Part of AKSAS Documentation).</p>
.24	<p>Program Cash Receipts Series is hardcopy. Arranged numerically by program.</p>	1	3	-	4		Copy of Record
.25	<p>ALCS & ULS Reports Series is hardcopy and electronic. Hardcopy consists of monthly activity mortgage letters, monthly and year-end loan reports. Arranged alphabetically by type of report.</p>	2	5	-	7		<p>Copy of Record</p> <p>Electronic Files: located on the AS400.</p>
.26	<p>Administrative Correspondence Series is hardcopy and electronic and consists of incoming and outgoing general correspondence. Arranged chronologically.</p>	1	2	-	3		<p>Electronic Files: Emails located on various PC's within the Accounting Department.</p> <p>Refer also to the GRS, Item 62, General Correspondence Files.</p>

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.27	<p>Accounting Department Shared Folder (Private, Accounting Department only) Series consists of electronic copies of forms, spreadsheets, documents, etc. that departmental personnel use on a daily basis.</p>	C	-	-	C		<p>C=Until information is obsolete, superceded or administrative need met.</p> <p>Private: Only the Accounting Department.</p>
.28	<p>Accounting Department Shared Public Files Series consists of electronic files (.HTM, .JPG, .PDF, etc.) located on the intranet under Public File System.</p>	C	-	-	C		<p>C=Until form, spreadsheet or document obsolete, superceded or administrative need met.</p>
.29	<p>Intranet Files Series consists of electronic files (.HTM, .JPG, .PDF, etc.) located on the Portage server, under departments, Accounting. Files are informational in nature and contain policies and procedures for dealing with the Accounting department.</p>	C	-	-	C		<p>C=Until form, spreadsheet or document obsolete, superceded or administrative need met.</p>