

Records Retention Checklist

Item	Financed Facility Records to be Retained for IRS Audit	Records Management
1	Leases to third parties of space in the facility for food sales, book shops, gift shops, banking services, cell phones, etc.	Campus
2	Leases of athletic or residential facilities for conferences or summer use or use by private entities in their trades or businesses.	Campus
3	Franchise and Vendor contracts for operations within the facility, including any concessions and gift shops.	Campus
4	Management or service contracts (dining services contracts or vivarium management contracts) involving control or operation of any substantial or distinct portion of the facility. Do not include contracts for services that are incidental to the operation of the facility	Campus
5	Research projects sponsored by external entities, including but not limited to those sponsored by Federal agencies (NIH, NSF, DOD, etc.), non-profit foundations, and for-profit industry. Include a copy of the grant, contract or agreement, license rights to IP, etc.	Campus
6	Research equipment located at the facility which has been provided by an industry research sponsor on loan or provided exclusively for purposes of a research project funded by the sponsor.	Campus
7	Joint purchasing or shared-service arrangements or agreements relating to the facility with a third party, including cooperatives.	Campus
8	Private Use Check List when bond financing is used.	Campus & Chancellor's Office
9	Account Reconciliations (SAM99) & General Ledger Detail Report for all project expenditures	Campus
10	Construction Contracts & Agreements including Schedule of Values, tracking project budget, change orders, Notice to Proceed (NTP), & Notice of Completion (NOC)	Campus
11	All invoices and supporting documentation for all project expenditures	Campus
12	Certificate of Completion & Certificate of Occupancy	Campus
13	Final Project Cashflows (with monthly Actuals of Expenditures) for SRB-Self-Support only	Campus
14	GO & LRB State Budget Appropriations	Chancellor's Office
15	Bond Flow of Funds Memo and Allocation of Bond Proceeds Forms	Chancellor's Office
16	Board of Trustees Agenda Items, Resolutions, and Delegated Approvals	Chancellor's Office
17	Bond Issue Transcripts	Chancellor's Office
18	Costs of Issuance Schedule	Chancellor's Office