Document Retention

USAC states "E-Rate participants must keep these records for a period of 10 years after the latter of the last day of the applicable funding year or the service delivery deadline for the funding request, whichever is later."

The last day of the applicable funding year or the service delivery deadline determines the retention period.

For recurring services (Category 1):

- Recurring services must be delivered during the relevant funding year (July 1 through June 30). There are no extensions available for the installation deadline for recurring services.
- **For example**, for Funding Year 2026 (July 1, 2026 – June 30, 2027), records must be kept for Funding Year 2016 (July 1, 2016 – June 30, 2017) through Funding Year 2026.
- ODL recommends keeping a few additional years.

For non-recurring services (Category 2):

- In general, non-recurring services must be delivered and installed between July 1 of the relevant funding year and September 30 following the June 30 close of that funding year (i.e., 15 months after the beginning of the funding year). Certain recipients may receive extensions of the deadline for delivery and installation of these non-recurring services, which can occur for various reasons.
- **For example**, if in Funding Year 2014 the library applied to extend the service delivery deadline date past the normal deadline of September 30, 2015 to a later date of December 30, 2015 with a Form 500 then the records must be retained until December 30, 2025. And if the Funding Year 2014 service delivery deadline ended on September 30, 2015 then the records would need to be retained until September 30, 2025.
- ODL recommends keeping a few additional years.

Recurring Services (Category 1) Document Retention

Funding Year	Actual Funding Year Dates	Application Process Dates	Action
2026	July 1, 2026 – June 30, 2027	Approximately July 2025 – June 2026	KEEP
2025	July 1, 2025 – June 30, 2026	Approximately July 2024 – June 2025	KEEP
2024	July 1, 2024 – June 30, 2025	Approximately July 2023 – June 2024	KEEP
2023	July 1, 2023 – June 30, 2024	Approximately July 2022 – June 2023	KEEP
2022	July 1, 2022 – June 30, 2023	Approximately July 2021 – June 2022	KEEP
2021	July 1, 2021 – June 30, 2022	Approximately July 2020 – June 2021	KEEP
2020	July 1, 2020 – June 30, 2021	Approximately July 2019 – June 2020	KEEP
2019	July 1, 2019 – June 30, 2020	Approximately July 2018 – June 2019	KEEP
2018	July 1, 2018 – June 30, 2019	Approximately July 2017 – June 2018	KEEP
2017	July 1, 2017 – June 30, 2018	Approximately July 2016 – June 2017	KEEP
2016	July 1, 2016 – June 30, 2017	Approximately July 2015 – June 2016	KEEP
2015	July 1, 2015 – June 30, 2016	Approximately July 2014 – June 2015	KEEP
2014	July 1, 2014 – June 30, 2015	Approximately July 2013 – June 2014	KEEP

Non-recurring Services (Category 2) Document Retention

Funding Year	Dates	Application Process Dates	Action
2026	July 1, 2026 – June 30 or September 30, 2027 (or a deadline extension date)	Approximately July 2025 – June 2026	KEEP
2025	July 1, 2025 – June 30 or September 30, 2026 (or a deadline extension date)	Approximately July 2024 – June 2025	KEEP
2024	July 1, 2024 – June 30 or September 30, 2025 (or a deadline extension date)	Approximately July 2023 – June 2024	KEEP
2023	July 1, 2023 – June 30 or September 30, 2024 (or a deadline extension date)	Approximately July 2022 – June 2023	KEEP
2022	July 1, 2022 – June 30 or September 30, 2023 (or a deadline extension date)	Approximately July 2021 – June 2022	KEEP
2021	July 1, 2021 – June 30 or September 30, 2022 (or a deadline extension date)	Approximately July 2020 – June 2021	KEEP
2020	July 1, 2020 – June 30 or September 30, 2021 (or a deadline extension date)	Approximately July 2019 – June 2020	KEEP
2019	July 1, 2019 – June 30 or September 30, 2020 (or a deadline extension date)	Approximately July 2018 – June 2019	KEEP
2018	July 1, 2018 – June 30 or September 30, 2019 (or a deadline extension date)	Approximately July 2017 – June 2018	KEEP
2017	July 1, 2017 – June 30 or September 30, 2018 (or a deadline extension date)	Approximately July 2016 – June 2017	KEEP
2016	July 1, 2016 – June 30 or September 30, 2017 (or a deadline extension date)	Approximately July 2015 – June 2016	KEEP
2015	July 1, 2015 – June 30 or September 30, 2016 (or a deadline extension date)	Approximately July 2014 – June 2015	KEEP
2014	July 1, 2014 – June 30 or September 30, 2015 (or a deadline extension date)	Approximately July 2013 – June 2014	KEEP

Suggested File Organization and Documents to Retain

NOTE: This is not an exhaustive list. The library is responsible for retaining its E-Rate documentation so please be sure to take a look at the USAC document retention list below and to stay up-to-date with important E-Rate information by visiting USAC's E-Rate website at https://www.usac.org/e-rate/

E-Rate Program List of Documents to Retain for Audits and to Show Compliance with Program Rules
https://www.usac.org/wp-content/uploads/e-rate/documents/resources/e-rate-program-applicant-document-retention-list.pdf

Suggested File Name	Document	Frequency	Additional Information
E-Rate Funding Year 2026	*File Description: Category 1 and Category 2 (if applicable) documents for Funding Year 2025*		
	Letter of Agency (LOA)	Every Funding Year	If a library uses ODL's consultants to provide assistance with the E-Rate process, the library should keep a copy of its Letter of Agency (LOA).
	FCC Form 470 Certification	When applicable	
	FCC Form 470 Receipt Notification Letter (RNL)	When applicable	
	FCC Form 471 Certification	Every Funding Year	
	FCC Form 471 Receipt Acknowledgement Letter (RAL)	Every Funding Year	
	Funding Commitment Decision Letter (FCDL)	Every Funding Year	
	Revised Funding Commitment Decision Letter (RFCDL)	When applicable	
	FCC Form 486 Certification	Every Funding Year	
	FCC Form 486 Notification Letter	Every Funding Year	
	FCC Form 486 Urgent Reminder Letter	When applicable	
	Quarterly Disbursement Reports (QDR)	Every Funding Year	
	Any other USAC letters	When applicable	
	Bid Evaluation Matrix	When applicable	
	Copies of ALL bids received and evaluated (winning and losing)	When applicable	
	Copies of any bids received *after* you completed the bid evaluation	When applicable	
	Document containing detailed notes about your evaluation of each bid	When applicable	
	Any written correspondence between the library and a prospective bidder	When applicable	
	Any documents related to the selection of the service provider	When applicable	
	Contract or Contract Renewal	Every Funding Year	
	Any contract amendments, addendums, or extensions	When applicable	
	Responses to PIA inquiries (email, customer service case numbers, etc.)	When applicable	

Suggested File Name	Document	Frequency	Additional Information
	Any documents related to the purchase and delivery of E-Rate eligible services and equipment	Every Funding Year	These documents should show delivery of the approved eligible services and equipment. The delivered services and equipment should match the services and equipment that were invoiced to the library and reimbursed through the E-Rate program.
	All invoices	Every Funding Year	
	Records proving payment of the invoices	Every Funding Year	This could include service provider statements, bank statements, accounts payable records, etc.
	Asset inventory for any Category Two equipment	When applicable	An asset inventory can include the type of equipment, an identifying number such as an SKU or part number, the location of the equipment, the purchase date, and more. USAC states that the asset inventory must be sufficient to verify the actual location of the equipment.
	Service substitution request	When applicable	
	Service Provider Identification Number (SPIN) change request	When applicable	
CIPA	*File Description: Documents to retain as confirmation of CIPA compliance*		
	A copy of the library's internet safety policy	When updated	
	Documentation that the library gave public notice and held a public hearing or meeting on the internet safety policy	When updated	This only has to happen once.
	Documentation of the adoption of the internet safety policy	When updated	For example, approval in the minutes of the hearing or meeting or documented adoption by a library board.
	A description of the content filter (technology protection measure)	When updated	For example: purchase, installation, and use.
	A report or other documentation on the use of the content filter	Every Funding Year	The documentation should show that the content filter was installed and was working during the funding year. To get a usage report for the content filter, you typically need to access the management console of your content filtering software, where you can find options for generating reports.
E-Rate Funding Year 2025	*File Description: Category 1 and Category 2 (if applicable) documents for Funding Year 2025..*		
	Use the document and frequency information under 2026 to see what documents to retain for this funding year.		
E-Rate Funding Year 2024	*File Description: Category 1 and Category 2 (if applicable) documents for Funding Year 2024.*		
	Use the document and frequency information under 2026 to see what documents to retain for this funding year.		

Suggested File Name	Document	Frequency	Additional Information
E-Rate Funding Year 2023	*File Description: Category 1 and Category 2 (if applicable) documents for Funding Year 2023.*		
	Use the document and frequency information under 2026 to see what documents to retain for this funding year.		
E-Rate Funding Year 2022	*File Description: Category 1 and Category 2 (if applicable) documents for Funding Year 2022.*		
	Use the document and frequency information under 2026 to see what documents to retain for this funding year.		
E-Rate Funding Year 2021	*File Description: Category 1 and Category 2 (if applicable) documents for Funding Year 2021.*		
	Use the document and frequency information under 2026 to see what documents to retain for this funding year.		
E-Rate Funding Year 2020	*File Description: Category 1 and Category 2 (if applicable) documents for Funding Year 2020.*		
	Use the document and frequency information under 2026 to see what documents to retain for this funding year.		
E-Rate Funding Year 2019	*File Description: Category 1 and Category 2 (if applicable) documents for Funding Year 2019.*		
	Use the document and frequency information under 2026 to see what documents to retain for this funding year.		
E-Rate Funding Year 2018	*File Description: Category 1 and Category 2 (if applicable) documents for Funding Year 2018.*		
	Use the document and frequency information under 2026 to see what documents to retain for this funding year.		
E-Rate Funding Year 2017	*File Description: Category 1 and Category 2 (if applicable) documents for Funding Year 2017.*		
	Use the document and frequency information under 2026 to see what documents to retain for this funding year.		
E-Rate Funding Year 2016	*File Description: Category 1 and Category 2 (if applicable) documents for Funding Year 2016.*		
	Use the document and frequency information under 2026 to see what documents to retain for this funding year.		
E-Rate Funding Year 2015	*File Description: Category 1 and Category 2 (if applicable) documents for Funding Year 2015.*		
	Use the document and frequency information under 2026 to see what documents to retain for this funding year.		
E-Rate Funding Year 2014	*File Description: Category 1 and Category 2 (if applicable) documents for Funding Year 2014.*		
	Use the document and frequency information under 2026 to see what documents to retain for this funding year.		

Additional files/documents to have handy (or be prepared to request) in case of an audit:

Document needed for:	USAC's Description	What the library will need:
Applicant Eligibility	Documentation that shows a library receiving discounted services is eligible to receive funds from a state library administrative agency under the Library Services and Technology Act (LSTA).	A letter from ODL. Reach out to the Library Development Consultant who manages E-Rate.
Discount Eligibility Calculation	Library square footage documentation/maps	If USAC asks for this information, they might be specific about what to provide. If USAC isn't specific, some documents that might be useful in providing a library's square footage include: blueprints or architectural drawings; property deeds; tax assessor records; appraisal reports; and more. **See the list below.**

Documents Containing Building Square Footage

1. Property Deeds

- These legal documents often include the square footage of the property as part of the property description.

2. Tax Assessor Records

- County tax assessor records typically provide square footage information for tax purposes.

3. Appraisal Reports

- When a property is appraised, the report usually details the square footage based on professional measurements.

4. Real Estate Listings

- Listings for homes or commercial properties often state the square footage to inform potential buyers.

5. Architectural Plans

- Blueprints or architectural drawings include detailed measurements, including square footage.

6. Purchase Agreements

- Documents from the sale of a property may specify the square footage as part of the property details.

7. Building Permits

- Permits issued for construction or renovation may include square footage as part of the project specifications.

8. Lease Agreements

- Commercial leases often specify the square footage of the leased space, particularly in multi-tenant buildings.