

**LOCAL GOVERNMENT GENERAL RECORDS RETENTION SCHEDULE
ACCOUNTS PAYABLE/RECEIVABLE**

SERIES #	SERIES TITLE AND DESCRIPTION	VITAL	RETENTION INSTRUCTIONS
LGAPR-001	<p>ACCOUNTING SUMMARY REPORTS</p> <p>Record indicating cash balance at end of month. Generally indicates vendors, invoice numbers, check numbers, dates paid, charged month, reversals (charged previous month), expenses, accruals, and total expenses for month.</p>	VITAL	Retain at agency 3 yrs; successful audit; destroy.
LGAPR-002	<p>ACCOUNTS PAYABLE</p> <p>May also be called "Paid Bills File", "Vendor Files", "Payment Vouchers", or "Claim Files". Generally consists of purchase requisition, purchase orders, bills, invoices, check vouchers, bids, payment authorizations, reports of receipt of goods or services, and shipping tickets. Document payments made by the local government for services rendered or items purchased.</p>		Retain at agency 3 yrs; successful audit; destroy.
LGAPR-003	<p>UNPAID/REJECTED CLAIMS</p> <p>Records of bills or claims which were not paid by the local government due to non-performance or non-delivery of goods and/or services.</p>		Retain at agency 3 yrs after write-off; successful audit; destroy.
LGAPR-004	<p>ACCOUNTS PAYABLE JOURNALS/DISTRIBUTION REPORTS</p> <p>Records detailing payments required and executed. Generally shows dates, vendor names and numbers, invoice numbers, account numbers, check numbers, amounts, discounts and net, and descriptions of bills. May also show reference budget numbers, month/year balances, and budget balances per cost center.</p>	VITAL	Retain at agency 3 yrs; successful audit; destroy.
LGAPR-005	<p>ACCOUNTS RECEIVABLE</p> <p>May also be called "Cash Receipts File". Generally consists of billings issued to citizens, private organizations or other agencies or employees for authorized services or supplies furnished. Includes receipts showing monies received. Document the money owed to and collected by the local government.</p>	VITAL	Retain at agency 3 yrs; successful audit; destroy.
LGAPR-006	<p>ACCOUNTS UNCOLLECTIBLE</p> <p>Record of accounts deemed uncollectible by a local government or any of its departments, including supporting documentation and write-off authorization.</p>		Retain at agency 3 yrs after write-off; successful audit; destroy.

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LGAPR-007	ACCOUNTS RECEIVABLE JOURNALS Generally a listing of outstanding accounts showing credits received on account. Used to collect debts owed to a local government. May be separate journals for each agency or fund such as road, airport, etc.	VITAL	Retain at agency 3 yrs; successful audit; destroy.