

**LOCAL GOVERNMENT GENERAL RECORDS RETENTION SCHEDULE  
BONDS**

SERIES #	SERIES TITLE AND DESCRIPTION	VITAL	RETENTION INSTRUCTIONS
LGBND-001	<p><b>BOND AND COUPON FILES</b></p> <p>Generally include authorizations for bonds issued until they have been fully used and all the bonds issued thereunder have been paid or have matured. Coupons may show date, amount to be paid, bank, bond number, and signature of local government official. Deposit slips may also be attached. Represent financial vehicles for raising money for various local government projects.</p>	VITAL	Retain at agency 3 yrs after maturity; successful audit; destroy.
LGBND-002	<p><b>BOND ADMINISTRATION FILES</b></p> <p>Documents relating to the financing of local government projects through bonded indebtedness, including preliminary studies, legal opinions, proposals and prospectuses, authorizations and certifications for issuance and cancellation, and related correspondence.</p>	VITAL	Retain at agency until no longer needed; transfer to Archives for permanent preservation.
LGBND-003	<p><b>BOND CERTIFICATES AND REDEEMED COUPONS</b></p> <p>Bonds and coupons that have been redeemed and retired.</p>		Retain at agency 2 yrs after retirement of the issue; successful audit; destroy.
LGBND-004	<p><b>BOND REGISTERS</b></p> <p>Document bond issues, details of bondholders, balances, interest paid, maturation dates, etc.</p>	VITAL	Retain at agency 3 yrs after maturity; successful audit; destroy.
LGBND-005	<p><b>CAPITAL IMPROVEMENT REPORTS</b></p> <p>Progress and financial reports on capital improvement projects funded by bonded indebtedness.</p>	VITAL	Retain at agency until no longer needed; transfer to Archives for permanent preservation.
LGBND-006	<p><b>BOND EXCHANGE RECORDS</b></p> <p>Records relating to the exchange, conversion, or replacement of bonds by bondholders.</p>	VITAL	<p>If information is contained in Bond Registers (LGBND-004), retain at agency until no longer needed; destroy.</p> <p>If information is not contained in Bond Registers, retain at agency 2 yrs after retirement of the issue; successful audit; destroy.</p>