

**LOCAL GOVERNMENT GENERAL RECORDS RETENTION SCHEDULE
CASH RECORDS**

| SERIES # | SERIES TITLE AND DESCRIPTION | VITAL | RETENTION INSTRUCTIONS |
|-----------|--|-------|--|
| LGCSH-001 | <p>CANCELED CHECKS (WARRANTS)</p> <p>Copies of checks that have been cashed in or exchanged for currency. Show date issued, payee, check number, amount of check and authorized official's signature. May also include bank statement showing debits, credits, and present status of the account.</p> | VITAL | Retain at agency 3 yrs; successful audit; destroy. |
| LGCSH-002 | <p>CERTIFICATES OF DEPOSIT</p> <p>Records relating to original financial instruments executed to invest local government funds. Records contain amount of certificate, term, rate of interest, and supporting papers.</p> | VITAL | Retain at agency 2 yrs after maturity date; destroy. |
| LGCSH-003 | <p>CHECK REGISTERS</p> <p>Books containing a chronological listing of checks (warrants) drawn on local government accounts. Show payee, date, check number, amount of check, discount if applicable, and void date.</p> | VITAL | Retain at agency 3 yrs; successful audit; destroy. |
| LGCSH-004 | <p>CHECK (WARRANT) STUBS</p> <p>Stubs in check books from which the checks or warrants have been removed upon issuance. Provide a record of disbursements of local government funds generally showing check number, name of payee, amount, purpose, date drawn, and signature.</p> | | Retain at agency 3 yrs; successful audit; destroy. |
| LGCSH-005 | <p>OUTSTANDING CHECK (WARRANTS) REPORTS</p> <p>Show bank number, check number, check amount, date, and payee. Used to reconcile bank statements.</p> | | Retain at agency 3 yrs; successful audit; destroy. |
| LGCSH-006 | <p>CHECK VOUCHERS</p> <p>Accounting copies of checks drawn on local government accounts, often with vouchers attached. Voucher portion is used to describe or designate the purpose for which the check is drawn. Show invoice date, invoice number, voucher number, amount, discount and net, to whom issued, check number, and amount of check. Records serve as a cross-reference to Accounts Payable.</p> | | Retain at agency 3 yrs; successful audit; destroy. |

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| LGCSH-007 | <p>BANK STATEMENTS, CANCELED CHECKS, DEPOSIT SLIPS, AND RECONCILIATIONS</p> <p>Record of daily transactions, showing deposits to and withdrawals from all accounts or funds, including support documentation. Records are used to reconcile the accounts and document the payment of outstanding obligations.</p> | | Retain at agency 3 yrs; successful audit; destroy. |
| LGCSH-008 | <p>DAILY CASH ACCOUNTING RECORDS</p> <p>Adding machine tapes, register or cash drawer reconciliations, transmittal reports, and similar records used to compile or support Daily Cash Reports (LGCSH-009).</p> | | Retain at agency; successful audit; destroy. |
| LGCSH-009 | <p>DAILY CASH REPORTS</p> <p>Contain record of cash balances, receipts, and disbursements completed during the day.</p> | VITAL | Retain at agency 3 yrs; successful audit; destroy. |
| LGCSH-010 | <p>DESIGNATION OF BANK OR OTHER DEPOSITORY FOR LOCAL GOVERNMENT FUNDS</p> <p>Document establishment of depository accounts. May include formal authorization by governing body; depository resolutions; and collateral and/or cash management agreements.</p> | | Retain at agency 2 yrs after close of account; successful audit; destroy. |
| LGCSH-011 | <p>STATEMENT OF COLLATERAL SECURITY POSTED BY BANK OR OTHER DEPOSITORY OF LOCAL GOVERNMENT FUNDS</p> <p>Records documenting an institution's ability to protect deposited funds.</p> | | Maintain at agency; replace as updated. |
| LGCSH-012 | <p>BANK DEPOSITS (PASSBOOK CHECKING/SAVINGS)</p> <p>Amounts, description of transactions, dates, and current balances of accounts in bank.</p> | VITAL | Retain at agency 3 yrs after date of last entry; successful audit; destroy. |
| LGCSH-013 | <p>DEPRECIATION SCHEDULES</p> <p>Show the useful life and depreciation periods of local government-owned equipment and property including requisition data and costs.</p> | | Retain at agency for life of equipment; successful audit; destroy. |
| LGCSH-014 | <p>REVENUE-SHARING ACCOUNTS</p> <p>Reports represent federal, state, or county revenue sharing, including summaries and expenditures. May also show annual cash and investment assets.</p> | | Retain at agency 3 yrs after submission of final report; successful audit; destroy. |

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| LGCSH-015 | <p>FINANCIAL REPORTS OF RECEIPTS</p> <p>Include financial reports from various local government agencies documenting monies collected during a specified time period. May also indicate breakdown of fees as to specific collections. Used as supporting documentation for cash receipts and general ledger.</p> | VITAL | Retain at agency 3 yrs; successful audit; destroy. |
| LGCSH-016 | <p>FINANCIAL STATEMENTS</p> <p>Summary of income and expenditures. Statements generally itemize account name, actual current month expenditures, year-to-date expenditures (actual and budget), credits, receipts, and balances. Show pertinent data reflecting the financial status of the local government.</p> <p>A. Annual Financial Statements</p> <p>B. Periodic Statements</p> | VITAL | <p>Transfer copy to Archives for permanent preservation.</p> <p>Retain at agency 3 yrs; successful audit; destroy.</p> |
| LGCSH-017 | <p>GENERAL LEDGERS</p> <p>Books of accounts showing summary of receipts and disbursements for all local government funds and accounts. Generally indicates type of entry, debit, credit, month-to-date, year-to-date, and budget balance. Also may include cash-in-bank figures for each fund or account.</p> | VITAL | <p>Retain at agency 3 yrs; successful audit; destroy.</p> <p>NOTE: If no Annual Financial Statement (LGCSH-016) is produced, transfer FY-end report to Archives for permanent preservation.</p> |
| LGCSH-018 | <p>JOURNAL ENTRIES</p> <p>Record of adjusted entries into the local government books of accounts. Generally show general ledger number, account, debit, credit, transaction date, reference, and description. May also be used to allocate expenses to various departments or cost centers. Used to adjust and balance the account books.</p> | | Retain at agency 3 yrs; successful audit; destroy. |

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| LGCSH-019 | <p>JOURNAL OF CHECKS/WARRANTS ISSUED</p> <p>Contains a record of checks/warrants issued on the local government treasury for payments of bills and claims. Includes date, payee, check number, and amount of check.</p> | | Retain at agency 3 yrs after last entry; successful audit; destroy. |
| LGCSH-020 | <p>MOTOR FUEL USAGE REPORTS</p> <p>Used to back up gas logs for internal usage control and to gather statistical information for outside reports. Show vehicle number; gasoline, oil, or diesel issued; odometer reading; time; driver's signature; and department.</p> | | Retain at agency; successful audit; destroy. |
| LGCSH-021 | <p>OPERATING STATEMENTS</p> <p>Show department name, current budget, current expense, expense to date, balance, expenses incurred but not yet reflected, and actual balance. Report provides the current operating financial status of the local government during a specified time period.</p> | VITAL | Retain at agency 3 yrs; successful audit; destroy. |
| LGCSH-022 | <p>RECEIPTS</p> <p>Local government copies of original receipts issued for payments of fees. Show receipt of monies collected and deposited into various local government funds. Usually indicate date, to whom issued, description, amount, receipt number, and signature of local government official.</p> | | Retain at agency 3 yrs; successful audit; destroy. |
| LGCSH-023 | <p>SUBSIDIARY LEDGERS AND JOURNALS</p> <p>Books of account showing details of daily receipts and expenditures such as deposit amount, payment amount, date, payee, purpose, fund credited or debited, and check number. Used to provide backup documentation for the general ledger.</p> | | Retain at agency 3 yrs; successful audit; destroy. |
| LGCSH-024 | <p>POSTAGE METER AND REGISTERED MAIL RECORDS</p> <p>Document transmission and/or receipt of mailed items.</p> | | Retain at agency; successful audit; destroy. |

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| LGCSH-025 | <p>STATUS REPORTS AND ANALYSES</p> <p>Reports, cost analyses, memoranda, or similar records produced for internal use which examine the status or current condition of a local government account/fund; a financial, budget, or audit process; or functions and activities of a local government. Do not include official and periodic financial, budget, and audit statements or reports.</p> | | Retain at agency; successful audit; destroy. |
| LGCSH-026 | <p>LONG-RANGE FINANCIAL PLANNING REPORTS</p> <p>Reports, formal memoranda, analyses, projections, studies, and similar records created for and used in the development of long-range fiscal planning.</p> | | Retain at agency until no longer needed; destroy. |
| LGCSH-027 | <p>RECORD OF STORES (SUPPLIES) WITHDRAWN</p> <p>Account of goods withdrawn from central supply by each department.</p> | | Retain at agency; successful audit; destroy. |
| LGCSH-028 | <p>TRAVEL REQUESTS AND VOUCHERS</p> <p>Documentation of travel requests, authorizations, costs, and payments.</p> | | If locally funded, retain at agency; successful audit; destroy. If federally funded, retain at agency 3 yrs; successful audit; destroy. |
| LGCSH-029 | <p>BUSINESS LICENSES</p> <p>Licenses issued by government agencies to allow individuals or companies to conduct business within the government's geographical jurisdiction. Includes the original application to start a business and any relevant correspondence.</p> | | Retain at agency 1 yr after expiration; destroy. |
| LGCSH-030 | <p>BOATING LICENSES</p> <p>Licenses required to operate boats within local government jurisdiction.</p> | | Retain at agency 1 yr after expiration; destroy. |
| LGCSH-031 | <p>PARKING PERMITS</p> <p>Permits required to park within local government jurisdiction.</p> | | Retain at agency 1 yr after expiration; destroy. |