

PUBLIC HOSPITAL DISTRICTS GENERAL RECORDS RETENTION SCHEDULE

Records Category: ACCOUNTING

The following general records retention schedule sets minimum retention requirements and provides local government agencies with blanket authority for the disposition of commonly held records according to the provisions of RCW 40.14.070 and WAC 434-635-050. This section begins with the signatures of the Local Records Committee, which signify the Committee's approval and the foundation of the records disposition authority that the schedule conveys to agencies of local government. Each records series entry is assigned a Disposition Authority Number. These numbers should be cited in the documentation that an agency maintains for the records it actually destroys. An agency may retain individual records series longer than the retention period approved by the Local Records Committee, but such records are subject to public disclosure and legal discovery until they are disposed of. Any records that may be discoverable in an active or pending court case must be retained and made available for discovery until the case is settled, regardless of their approved retention periods.

In some cases, the primary copy of a records series may be held by another agency/office. In those cases, use the retention period for other copies.

General records retention schedule listings for some records series include special designations and disposition instructions, including:

Official Public Records (OPR) are those records identified and required by statute that document legal actions or transactions and/or fiscally or financially obligates the law office. All other records are Office Files and Memoranda (OFM) as defined in RCW 40.14.010.

Potential Archival Value – This designation identifies records that have potential historical research value. These records must be appraised for transfer to the Regional Archives system before being destroyed. Contact your Regional Archivist to make arrangements for appraisal and transfer of records with potential archival value.

Essential Record – This designation identifies records that are essential for the continuity and restoration of agency operations after a disaster, serve as primary documentation of an agency's legal authority and responsibilities, or protects the rights of clients, property owners, students or other individuals.

ACCOUNTING - INCLUSIVE

Approved by the Washington State Local Records Committee – Revised July 2001



For the Attorney General: Brian Buccholz



For the State Auditor: George Geyer



The State Archivist: Phillip Coombs

Schedule Applicable to: **ALL LOCAL GOVERNMENT AGENCIES**

Schedule Title: **ACCOUNTING –BANKING**

DISPOSITION AUTHORITY GS50-03B

SERIES NO.	RECORDS SERIES TITLE AND DESCRIPTION OF SERIES	OPR or OFM	OFFICE OR DIVISION LOCATION AND MINIMUM RETENTION PERIOD		DISPOSITION AUTHORITY NUMBER (DAN)	SPECIAL AND/OR DISPOSITION INSTRUCTIONS
			PRIMARY RECORD COPY	SECONDARY RECORD COPY		
1	BANK ACCOUNT RECONCILIATIONS	OFM	3 years	Destroy when obsolete or superseded	GS50-03B-01	
2	BANK DEPOSIT RECORDS Includes passbooks and deposit slips for both checking and savings accounts in all locations.	OPR	6 years	Destroy when obsolete or superseded	GS50-03B-02	
3	DEPOSIT REGISTER - UTILITIES ACCOUNTING	OPR	6 years	Destroy when obsolete or superseded	GS50-03B-02	
4	BANK STATEMENTS	OPR	6 years	Destroy when obsolete or superseded	GS50-03B-03	
5	CANCELLED CHECKS/WARRANTS	OPR	6 years	Destroy when obsolete or superseded	GS50-03B-04	
6	CASH BOOK	OFM	6 years	Destroy when obsolete or superseded	GS50-03B-05	
7	CHECK STUBS OR DUPLICATE COPIES	OFM	3 years	Destroy when obsolete or superseded	GS50-03B-06	
8	DESIGNATION OF BANK OR OTHER DEPOSITORY FOR AGENCY FUNDS	OFM	6 years after withdrawal of designation	Destroy when obsolete or superseded	GS50-03B-07	
9	STATEMENTS OF BOND OR OTHER COLLATERAL SECURITY POSTED BY BANK (Or other depository)	OFM	3 years	Destroy when obsolete or superseded	GS50-03B-09	
10	APPLICATION FOR DUPLICATE INSTRUMENT, AFFIDAVIT, AND BOND 1. Authority to issue duplicated check or warrant in case of loss or destruction. 2. Notarized oath that original was lost or destroyed and request for replacement.	OPR	6 years	Destroy when obsolete or superseded	GS50-03B-10	
11	SIGNATURE RECORDS List of employees and their signatures who are authorized to sign checks/warrants.	OPR	Destroy when superseded plus 6 years	Destroy when obsolete or superseded	GS50-03B-11	

Schedule Title: **ACCOUNTING – BUDGET**

DISPOSITION AUTHORITY GS50-03D

SERIES NO.	RECORDS SERIES TITLE AND DESCRIPTION OF SERIES	OPR or OFM	OFFICE OR DIVISION LOCATION AND MINIMUM RETENTION PERIOD		DISPOSITION AUTHORITY NUMBER (DAN)	SPECIAL AND/OR DISPOSITION INSTRUCTIONS
			PRIMARY RECORD COPY	SECONDARY RECORD COPY		
1	ANNUAL ESTIMATE OF REVENUE AND EXPENDITURES	OFM	2 years	Destroy when obsolete or superseded	GS50-03D-01	
2	ANNUAL REPORT OF CHIEF FISCAL OFFICER TO COMMISSIONERS/COUNCIL Includes annual financial reports compiled by all units of local government as per statute, charter, and agency policy.	OFM	Clerk of governing council, commission or board - PERMANENT - 1 copy archival - See remarks	Destroy when obsolete or superseded	GS50-03D-02	Please contact your Regional Archivist - one copy of each available report should be assembled for transfer to Regional Archives.
3	BUDGET DEVELOPMENT OR WORKING FILES Background information and draft documents compiled in the course of budget preparation.	OFM	Destroy when obsolete or superseded	Destroy when obsolete or superseded	GS50-03D-03	