

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1	BANK ACCOUNT RECONCILIATIONS	OFM	3 years	Destroy when obsolete or superseded	GS50-03B-01	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	OPR	6 years	Destroy when obsolete or superseded	GS50-03B-02	
3	DEPOSIT REGISTER - UTILITIES ACCOUNTING	OPR	6 years	Destroy when obsolete or superseded	GS50-03B-02	
4	BANK STATEMENTS	OPR	6 years	Destroy when obsolete or superseded	GS50-03B-03	
5	CANCELLED CHECKS/WARRANTS	OPR	6 years	Destroy when obsolete or superseded	GS50-03B-04	
6	CASH BOOK	OFM	6 years	Destroy when obsolete or superseded	GS50-03B-05	
7	CHECK STUBS OR DUPLICATE COPIES	OFM	3 years	Destroy when obsolete or superseded	GS50-03B-06	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OF BANK OR OTHER DEPOSITORY FOR AGENCY FUNDS	OFM	6 years after withdrawal of designation	Destroy when obsolete or superseded	GS50-03B-07	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OF BOND OR OTHER COLLATERAL SECURITY POSTED BY BANK (Or other depository)	OFM	3 years	Destroy when obsolete or superseded	GS50-03B-09	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	OPR	6 years	Destroy when obsolete or superseded	GS50-03B-10	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	OPR	Destroy when superseded plus 6 years	Destroy when obsolete or superseded	GS50-03B-11	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1	ANNUAL ESTIMATE OF REVENUE AND EXPENDITURES	OFM	2 years	Destroy when obsolete or superseded	GS50-03D-01	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 - <b>See remarks</b>	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	

Schedule Applicable to: ALL LOCAL GOVERNMENT AGENCIES

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		
4	BUDGET FORECAST REPORTS	OFM	1 year	Destroy when obsolete or superseded	GS50-03D-04	
5	BUDGET OFFICER'S MONTHLY REPORT TO GOVERNING COUNCIL, COMMISSION, OR BOARD	OPR	6 years	Destroy when obsolete or superseded	GS50-03D-05	
6	BUDGET STATUS REPORT Includes all types of periodic budget status reports compiled by all units of local government as per statute, charter, or agency policy.	OFM	3 years or until completion of State Auditor's examination report	Destroy when obsolete or superseded	GS50-03D-06	
7	DEPARTMENTAL BUDGET REQUESTS	OFM	2 years	Destroy when obsolete or superseded	GS50-03D-07	
8	FINAL BUDGET	OFM	Clerk of governing council, commission or board - PERMANENT - 1 copy archival - <b>See remarks</b>	Destroy when obsolete or superseded	GS50-03D-08	Please contact your Regional Archivist - one copy of each available report should be assembled for transfer to Regional Archives.
9	FINANCIAL STATEMENTS	OPR	6 years	Destroy when obsolete or superseded	GS50-03D-09	
10	PRELIMINARY BUDGETS	OFM	2 years	Destroy when obsolete or superseded	GS50-03D-10	

Schedule Title: ACCOUNTING – GENERAL

DISPOSITION AUTHORITY GS50-03A

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	SUBSIDIARY LEDGERS All ledgers dedicated to individual funds or functions, including but not limited to: accounts payable, accounts receivable, appropriations, bonded debt, equipment operation cost, expenditures, investments, properties, and revenue.	OPR	6 years	Destroy when obsolete or superseded	GS50-03A-01	
2	ACCOUNTS PAYABLE AND RECEIVABLE SUPPORTING DOCUMENTS AND REPORTS Specialized reports and background files documenting the status of or adjustments to accounts.	OFM	3 years	Destroy when obsolete or superseded	GS50-03A-02	
3	BILLS OF SALE	OPR	6 years	Destroy when obsolete or superseded	GS50-03A-04	
4	REVENUE BOND AND COUPON REGISTER	OPR	6 years	Destroy when obsolete or superseded	GS50-03A-05	