

RECORDS RETENTION AND DISPOSAL SCHEDULE

BALTIMORE COUNTY, MARYLAND

OFFICE OF FINANCE

GENERAL ACCOUNTING

AGENCY

DIVISION

Item No.	Description	Retention
1.	<p><b>FINANCIAL SYSTEM REPORTS -</b></p> <p><u>GENERAL LEDGER</u> - (Comparable to General Ledger Cards - Green) (Supersedes Schedule C-292-1)</p> <p>This report accumulates in total by month and by source of posting all of detail transactions shown in the General Ledger Posting Detail. This record gives the on going balances of all Balance Sheet Accounts for all funds.</p> <p>FILE ARRANGEMENT: Numerical by Account Number</p>	<p>Retain permanently - Fiscal Year End only. Microfilm and destroy Originals.</p>
2.	<p><u>REVENUE REPORT - LEVEL II</u> - (Comparable to Revenue Cards - Pink) (Supersedes Schedule C-292-1)</p> <p>This report summarizes all of the detail activity for all Revenue Accounts in a given month and compares it with the Budgeted Estimated Revenue for the Fiscal Year, showing estimated revenue, actual revenue, year to date and current month, and uncollected revenue for current year, for all funds.</p> <p>FILE ARRANGEMENT: Numerical by Account Number</p>	<p>Retain permanently - Fiscal Year End only. Microfilm and destroy Originals.</p>
3.	<p><u>EXPENDITURES - CURRENT YEAR - LEVEL II</u> - (Comparable to Program Expenditure Cards - Blue) (Supersedes Schedule C-292-1)</p> <p>This report summarizes all of the activity by object in each program, and compares it with the Budgeted Appropriation by object, showing year to date expenditures and encumbrances, current month expenditures and encumbrances, unencumbered balance and percent of budget charged, for all funds.</p> <p>FILE ARRANGEMENT: Numerical by Program Number</p>	<p>Retain permanently - Fiscal Year End only. Microfilm and destroy Originals.</p>

APPROVAL FOR BALTIMORE COUNTY:

*Frank R. Shomron* 3/28/79

RECORDS MANAGEMENT OFFICER

Schedule approved by Department, Agency or Division Representative

*[Signature]*  
Signature

*[Signature]*

Acting Director of Finance

Title

3/26/79

Date

Schedule Authorized by Hall of Records Commission

Disposal Authorized by Board of Public Works

Date

Archivist

Date

Secretary

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4.	<p><u>EXPENDITURES PRIOR YEARS - LEVEL II - (New Report)</u> (This is the statement of Reserve for Encumbrance - Prior Year)</p> <p>This report summarizes all of the activity by object in each program, and compares it with the Reserve for Encumbrances total by object. It lists the Year to Date Expenditures, the Reserve Balance, Current Month activity for both Expenditures and Encumbrances, and Encumbrance Adjustments, for all funds.</p> <p>FILE ARRANGEMENT: Numerical by Program Number</p>	<p>Retain permanently - Fiscal Year End only. Microfilm and destroy Originals.</p>
5.	<p><u>BALANCE SHEET - LEVEL II - (New Report)</u></p> <p>This report shows the Financial Position of each fund. It lists and groups all of the Balance Sheet Accounts to clearly show the Assets, Liabilities and Fund Balance. This is prepared for all funds.</p> <p>FILE ARRANGEMENT: Numerical by Account Number</p>	<p>Retain permanently - Fiscal Year End only. Microfilm and destroy Originals.</p>
6.	<p><u>GENERAL LEDGER POSTING DETAIL - (Comparable to General Ledger Cards - Green)</u> (Supersedes Schedule C-292-1)</p> <p>This record gives the detail activity by month of all transactions that have been posted to General Ledger Accounts for all funds.</p> <p>FILE ARRANGEMENT: Numerical by Account Number</p>	<p>Retain for 15 years, Fiscal Year End only. (Not each month). Then Destroy.</p>
7.	<p><u>REVENUE REPORT - LEVEL III - (Comparable to Revenue Cards - Pink)</u> (Supersedes Schedule C-292-1)</p> <p>This report gives all of the activity, in detail, of all transactions going into each Revenue Account each month, for all funds.</p> <p>FILE ARRANGEMENT: Numerical by Account Number</p>	<p>Retain for 15 years, Fiscal Year End only. (Not each month). Then Destroy.</p>
8.	<p><u>EXPENDITURES - CURRENT YEAR - LEVEL III - (Comparable to Object Expenditure Cards - Yellow)</u> (Supersedes Schedule C-292-1)</p> <p>This report lists in detail, by object, all of the expenditures and encumbrance activity for each program, with year to date totals for expenditures and open encumbrances, and current month totals for expenditures and encumbrances, for all funds.</p> <p>FILE ARRANGEMENT: Numerical by Program Number</p>	<p>Retain for 15 years, Fiscal Year End only. (Not each month). Then Destroy.</p>

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<p>9. <u>EXPENDITURES - PRIOR YEARS - LEVEL III - (New Report)</u> (This is the Reserve for Encumbrance Detail Expenditures Statement - Prior Year)</p> <p>This report lists in detail, by object, all of the expenditure activity against prior year encumbrances. It details current month activity for the encumbrances and expenditures, and shows the year to date total for Expenditures and Year to Date Open Prior Year Encumbrance, for all funds.</p> <p>FILE ARRANGEMENT: Numerical by Program Number</p>	<p>Retain for 15 years, Fiscal Year End only. (not each month). Then Destroy.</p>
<p>10. <u>BOOKS OF ORIGINAL ENTRY - (New Report)</u> (Cash Receipts Journal, Cash Disbursement Journal, Payroll Journal, General Journal)</p> <p>This report gives the detail listing of all input from each book of Original Entry, by account number, for both current and prior year. Activity is for one month and is not cumulative.</p> <p>FILE ARRANGEMENT: Numerical by Account Number</p>	<p>Retain for 15 years, then Destroy.</p>
<p><u>PRIOR FISCAL YEAR OPEN ENCUMBRANCES - (New Report)</u></p> <p>This report shows by object, all open Purchase Orders, Sub-Orders, Contracts, Agreements, etc., listing in detail Purchase Order number, Encumbrance Date, Payee Number, Payee and Encumbered Balance.</p> <p>FILE ARRANGEMENT: Numerical by Program Number</p>	<p>Retain for 15 years, Fiscal Year End only. (Not each month). Then Destroy.</p>
<p>12. <u>DISBURSEMENT SUMMARY - (New Report)</u></p> <p>This report is a sequential listing of all Off-Line and all On-Line checks for a given month. It lists account number, vendor or Social Security number, Miscellaneous reference message, Encumbrance and Disbursement activity, check number, date and amount.</p> <p>FILE ARRANGEMENT: Numerical by Program Number</p>	<p>Retain for 15 years, Fiscal Year End only. (Not each month). Then Destroy.</p>
<p>13. <u>CHECK REGISTER - (New Report)</u></p> <p>This is a daily report for On-Line checks which summarizes the Disbursement by funds for the day. It lists the payee, vendor or social security number, amount and check number. Only sequential listing showing Payee name.</p> <p>FILE ARRANGEMENT: Numerical by Account Number</p>	<p>Retain for 15 years, Fiscal Year End only. (Not each month). Then Destroy.</p>

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14.	<p><u>"D" VENDOR FILE - (New Report)</u></p> <p>Monthly listing of names and addresses and cumulative totals of all payments to vendors receiving money from County. Retaining end of calendar year and end of Fiscal Year. runs only.</p> <p>FILE ARRANGEMENT: Alphabetical by Vendor</p>	<p>Retain Calendar and Fiscal Year End only for 15 years, Then Destroy.</p>
15.	<p><u>"H" HUMAN FILE - (New Report)</u></p> <p>Monthly listing of names and addresses and cumulative totals of all payments to County Employees receiving money from County. Retaining end of calendar year and end of Fiscal Year runs only.</p> <p>FILE ARRANGEMENT: Alphabetical by Employee</p>	<p>Retain Calendar and Fiscal Year End only for 15 years, Then Destroy.</p>
16.	<p><u>EXPENDITURES - CURRENT YEAR - LEVEL I - (New Report)</u></p> <p>This report summarizes all of the object totals, and produces a program total, which is compared to the Program Budgeted Appropriation, showing year to date expenditures and encumbrances, current month expenditures and encumbrances, unencumbered balance and percent of budget charged, for all funds.</p> <p>FILE ARRANGEMENT: Numerical by Program Number</p>	<p>Retain for 3 years, Fiscal Year End only. (Not each month). Then Destroy.</p>
17.	<p><u>EXPENDITURES - PRIOR YEARS - LEVEL I - (New Report)</u> (This is the statement of Reserve for Encumbrance - Prior Year)</p> <p>This report summarizes all of the object totals and produces a program total, which is compared with the program Reserve for Encumbrance total and produces a new Reserve Balance. It also shows program Current Month Expenditures and Encumbrance totals and Encumbrance Adjustments, for all funds.</p> <p>FILE ARRANGEMENT: Numerical by Program Number</p>	<p>Retain for 3 years, Fiscal Year End only. (Not each month). Then Destroy.</p>
18.	<p><u>REVENUE - LEVEL I - (New Report)</u></p> <p>This report lists all of the Revenue Accounts and compares the Estimated Revenue with the Year to Date, This Year and Last Year. It also shows Current Month Revenue Collected this year and last year, and Percentage collected to date this year and last year.</p> <p>FILE ARRANGEMENT: Numerical by Account Number</p>	<p>Retain for 3 years, Fiscal Year End only. (Not each month) or until Audited, which ever is later. Then Destroy.</p>

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No.	Description	Retention
19.	<p><u>EXPENDITURES - CURRENT YEAR - LEVEL 0 - (New Report)</u> This report lists Agency totals of Budget Appropriations, Year to Date Expenditures and Encumbrances, Current Month Expenditures and Encumbrances, Unencumbered Balance and Percentage of Budget charged, for all funds. FILE ARRANGEMENT: Numerical by Program Number</p>	<p>Retain for 3 years, Fiscal Year End only. (Not each month) or until Audited, which ever is later. Then Destroy.</p>
20.	<p><u>EXPENDITURES - PRIOR YEAR - LEVEL 0 - (New Report)</u> (Statement of Reserve for Encumbrance - Prior Years) This report summarizes by Agency the Opening Balance of Reserve for Encumbrances, Year to Date Expenditures, Reserve Balance, Current Month Expenditures and Encumbrances, and Encumbrance Adjustments, for all funds. FILE ARRANGEMENT: Numerical by Program Number</p>	<p>Retain for 3 years, Fiscal Year End only. (Not each month) or until Audited, which ever is later. Then Destroy.</p>
21.	<p><u>BALANCE SHEET - LEVEL I - (New Report)</u> This report summarizes by Classification of Accounts, the individual accounts in a classification, and shows totals by Account Classification. FILE ARRANGEMENT: Numerical by Account Number  <u>CONTROLS - (New Report)</u></p>	<p>Retain for 3 years, Fiscal Year End only. (Not each month) or until Audited, which ever is later. Then Destroy.</p>
22.	<p><u>Financial Close Out - This record ties in all Cash Expenditures for month to Control Totals.</u> FILE ARRANGEMENT: Numerical by Account Number</p>	<p>Retain for 3 years, or until Audited, which ever is later. Then Destroy.</p>
23.	<p><u>Budget Report Extract - This record shows any errors in files that have differences between "B" &amp; "E" &amp; "T" File.</u> FILE ARRANGEMENT: Numerical by Account Number</p>	<p>Retain for 3 years, or until Audited, which ever is later. Then Destroy.</p>
24.	<p><u>Operating History and Capital History - This record proves out that all Cash Disbursement activity is accounted for, and subsequent month starts off with current totals.</u> FILE ARRANGEMENT: Numerical by Account Number</p>	<p>Retain for 3 years, or until Audited, which ever is later. Then Destroy.</p>
25.	<p><u>Unmatched Conditions In Files - All Differences Applied to On Going Files - This record resets the Current Month "B" File for activity generated during Split Pack condition.</u> FILE ARRANGEMENT: Numerical by Account Number  <u>FINANCIAL SYSTEM FILES:</u> These have been determined to be non-record items since they are <u>MASTER FILES</u> that accumulate the Data for a given month, preparatory to printing the various Level</p>	<p>Retain for 3 years, or until Audited, which ever is later. Then Destroy.  Non-Record, Retain no more than two (2) Fiscal Years.</p>

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	Description	Retention
	<p><u>FINANCIAL SYSTEM FILES:</u> (Continued)</p> <p>Reports and other reports provided by the system.</p> <p>FILE ARRANGEMENT: Numerical by Program or Account Number</p>	
26.	<p><u>"B" Budget File - (New Report)</u></p> <p>Monthly listing of all revenue and expenditure accounts, contains current month activity and year-to-date totals.</p> <p>FILE ARRANGEMENT: Numerical by Program or Account Number</p>	Non-Record, Retain no more than two (2) Fiscal Years.
27.	<p><u>"E" Encumbrance Master File - (New Report)</u></p> <p>Monthly listing of all open encumbrances with cumulative balances, in purchase order sequence.</p> <p>FILE ARRANGEMENT: Numerical by Program or Account Number</p>	Non-Record, Retain no more than two (2) Fiscal Years.
28.	<p><u>"F" Financial Activity File - (New Report)</u></p> <p>Monthly listing of all transactions for the month on a non-cumulative basis.</p> <p>FILE ARRANGEMENT: Numerical by Program or Account Number</p>	Non-Record, Retain no more than two (2) Fiscal Years.
	<p><u>"G" General Ledger Master File - (New Report)</u></p> <p>Monthly listing of all General Ledger accounts with monthly balances from the General Journal, Cash Receipts Journal, Cash Disbursement Journal, and Payroll Journal.</p> <p>FILE ARRANGEMENT: Numerical by Program or Account Number</p>	Non-Record, Retain no more than two (2) Fiscal Years.
30.	<p><u>"P" Paragraph Heading File - (New Report)</u></p> <p>Monthly listing of all General Ledger accounts by number and name, also headings for Revenue Accounts and Agency names.</p> <p>FILE ARRANGEMENT: Numerical by Program or Account Number</p>	Non-Record, Retain no more than two (2) Fiscal Years.
31.	<p><u>"T" Title File - (New Report)</u></p> <p>Monthly listing of all program names and the names of all revenue accounts.</p> <p>FILE ARRANGEMENT: Numerical by Program or Account Number</p>	Non-Record, Retain no more than two (2) Fiscal Years.