

DEPARTMENT OF GENERAL SERVICES  
 RECORDS MANAGEMENT DIVISION  
**RECORDS RETENTION AND DISPOSAL SCHEDULE**  
 Supersedes Schedule No. C870 and C328

Schedule No. C1056

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Agency  
 Washington County

Division/Unit  
 Finance

Item No	Description	Retention
1	General ledger information, appropriations, revenue, shows account, number, code, date, P.O. #, check number, description, transactions, totals to date	Permanent. Transfer periodically to the MD State Archives.
2	Public improvement bonds; correspondence, application of proceeds, description of bonds, notice of sale, consents, certificate of assessed value, tax compliance certification, capital budget report, results of competitive sale, capital improvement programs 1996-2001	Retain for twenty (20) years, then destroy. Prior to destruction, review for extended retention requirements.
3	Debt schedules; invoices, bond payable statements, adding machine tapes, work papers, bond discount statements, deposit tickets, correspondence, tax forms, principal advice statement, transactions statement	Retain for twenty (20) years, then destroy. Prior to destruction, review for extended retention requirements.
4	Transportation bond information -contains but not limited to: memos, sinking fund requirement and debt service payments, bond book entries, participation agreements, revised participation agreements, loan proceeds cert., request for reimbursement	Retain for twenty (20) years, then destroy. Prior to destruction, review for extended retention requirements.
5	Certificates of deposit, bond projects; statement of receipts of interest income, credit advice, confirmation, work papers	Retain for twenty (20) years, then destroy. Prior to destruction, review for extended retention requirements.

Approved by Department, Agency or Division Representative

Date November 17, 2008

Signature *Joni L. Bittner*

Type Name Joni L. Bittner

Title County Clerk

Schedule Authorized by State Archivist

Date 14 May 09

Signature *Edward A. [unclear]*

DEPARTMENT OF GENERAL SERVICES  
RECORDS MANAGEMENT DIVISION  
**RECORDS RETENTION AND DISPOSAL SCHEDULE**  
Supersedes Schedule No. C870  
(CONTINUATION SHEET)

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Item No	Description	Retention
6	Year end work papers – support; capital projects; golf course, general fixed assets, transportation and airport, utility funds, general funds, general file, agency fund, special revenue funds, deferred comp., transaction summary	Retain for three (3) years and until all audit requirements have been met, then destroy.
7	Tax information: tax returns consisting of FICA, state retirement, state withholding, county retirement, federal withholding, computer generated printouts, deposits, returns, forms attachments, correspondence	Retain for three (3) years and until all audit requirements have been met, then destroy.
8	Federal W-2's: file copies, computer listings	Retain for three (3) years and until all audit requirements have been met, then destroy.
9	Vouchers: voucher forms listing: invoice/purchase orders, voucher number, p.o. number, vendor number, N/A, invoice number, date, pay date, total, description, fund/type, dept., object, p.o. register, voucher register, check register, voided check register, voucher schedule	Retain for three (3) years and until all audit requirements have been met, then destroy.
10	Budget reports – computer generated: balance sheets, budget report, revenue report, budget transfer request, work papers, approved operating budget, long range strategic operating summary, personnel reclassification request, general journals, expenditure reports, revenue transaction reports, and capitol outlay request	Retain for three (3) years and until all audit requirements have been met, then destroy.
11	Budget reports (year end): work papers, approved operating budget long range strategic operating summary	Retain for three (3) years and until all audit requirements have been met, then destroy.
12	Timesheets Time Cards – Washington County commissioners: computer generated, missing time card by week, various computer printouts, adjustment list, car use, defer annuity, supplemental deduction edit. Time cards – transportation county road	Retain for three (3) years and until all audit requirements have been met, then destroy.

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Item No	Description	Retention
13	Payroll reports -contains but not limited to: weekly payroll registers - computer generated, pre-check register, attendance sheet, check register, direct deposit register, payroll analysis, overhead report, labor distribution, retirement deductions, proof register, payroll audit log, year-to-date report, , adds and changes to master file, leave status, and time transaction edit list.	Retain for three (3) years and until all audit requirements have been met, then destroy.
14	Payroll reports -: pre-check register, year-to-date report, check register, payroll analysis, payroll overhead reports, labor register, control header audit report, payroll audit log, payroll proof register, all deductions report	Retain for three (3) years and until all audit requirements have been met, then destroy.
15	Payroll attendance sheets: computer generated employee attendance exception listings, leave available, wages, vacation hours, sick hours, personnel	Retain for three (3) years and until all audit requirements have been met, then destroy.
16	Payroll change files -contains but not limited to: correspondence, adjustments file maintenance, payroll information sheets, withholding certification	Retain for three (3) years and until all audit requirements have been met, then destroy.
17	Payroll deductions: computer generated weekly retirement reports, annuity bonds, union dues, united fund, FICA, state withholding, liens, credit union, health insurance deductions, proof and deduction reports	Retain for three (3) years and until all audit requirements have been met, then destroy.
18	Payroll checks (cancelled) and computer generated cancelled check list	Retain for three (3) years and until all audit requirements have been met, then destroy.
19	Telephone bills -contains but limited to: itemized call detail report, payment and adjustment report, payment voucher, monthly invoice, activity report	Retain for three (3) years and until all audit requirements have been met, then destroy.

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Item No	Description	Retention
20	Uniform finance reports -contains but not limited to: transmittal and verification documents, review, annual financial report, shows revenue by general fund, capital projects, enterprise, schedule of fees	Retain for three (3) years and until all audit requirements have been met, then destroy
21	Washington County regional airport: billing master file, computer generated listings showing account, N&A, description, rental amount, budget code, req. #, contact, payment journal, copy of invoice check received, rental car concession report, control totals	Retain for three (3) years and until all audit requirements have been met, then destroy
22	Roads billing: billing for gasoline, fuel tax, payments are received from airports, golf course, board of education, court house library, SPCA, Boonsboro, HeadStart, housing, etc., payable to commissioners	Retain for three (3) years and until all audit requirements have been met, then destroy
23	Grants -contains but not limited to: auditors report, audit agreements, health and life premiums, expenditure account history, invoices, store room requisitions, expenditure transaction reports, budget transactions, check copies, reimbursement claims, budget balance report	Retain for three (3) years and until all audit requirements have been met, then destroy
24	General ledger -contains but not limited to: journal entries, G/L postings and updates, registers	Retain for three (3) years and until all audit requirements have been met, then destroy
25	General ledger transaction report: computer generated, lists: account, date, reference, vendor number and name, description, debit, credit, year to date transactions, general ledger update, check register, revenue transaction report, expenditures, 13 <sup>th</sup> month prior year	Retain for three (3) years and until all audit requirements have been met, then destroy
26	Payroll account bank reconciliation: computer generated listings –check number, date, outstanding check number, amount, bank statement, work papers, check copies, outstanding check listing	Retain for three (3) years and until all audit requirements have been met, then destroy
27	Poll workers check registers: computer generated listings: district, name, gross amount, net amount, check number, date, social security number	Retain for three (3) years and until all audit requirements have been met, then destroy
28	General ledger trial balance (budget reports) – computer generated listing: account code, title, debit, credit, balance date	Retain for three (3) years and until all audit requirements have been met, then destroy
29	Cancelled checks: general disbursement checks (cancelled), list of check number, amount, trace number	Retain for three (3) years and until all audit requirements have been met, then destroy

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Item No	Description	Retention
30	Stock room billing: computer generated listings, containing: stock room usage bill, requisition forms	Retain for three (3) years and until all audit requirements have been met, then destroy
31	Washington County public golf courses: Black Rock – Washington County public pro shop sales, invoices, payroll reports, time cards, restaurant sales	Retain for three (3) years and until all audit requirements have been met, then destroy
32	Financial reports/audits (year end): reports created by CPA firm	Permanent. Transfer periodically to the Maryland State Archives.
33	County owned rental properties -contains but not limited to: invoices for rents paid, lease agreements, correspondence, accounting receipt forms, rental spreadsheets	Screen annually. Destroy material having no further administrative, fiscal, legal or operational value. Retain permanently any material that serves to document the the origin, development and accomplishments of the department. Transfer periodically to the Maryland State Archives.
34	Misc. subject files pertaining to civil defense, oil spills, planning department, 1099s, mosquito control, rent, memo, fire companies, parks and recreation; consists of correspondence, invoices, oil spill call out sheets, 1096 forms, tax returns, 1099	Screen annually. Destroy material having no further administrative, fiscal, legal or operational value. Retain permanently any material that serves to document the the origin, development and accomplishments of the department. Transfer periodically to the Maryland State Archives.
35	Gasoline revenue files: remittance advice from the state of MD, regular billing, correspondence, check copies	Retain for three (3) years and until all audit requirements have been met, then destroy.

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Item No	Description	Retention
36	Transportation revenue sharing – highway (state of MD): remittance advice, correspondence	Screen annually. Destroy material having no further administrative, fiscal, legal or operation value, Retain permanently any material that serves to document the origin, development and accomplishments of the department. Transfer periodically to the Maryland State Archives.
37	Interest on repo's -contains but not limited to: tickets, confirmation notice, treasury notes, investment pool, depository accounts, interest sheets	Retain for three (3) years and until all audit requirements have been met, then destroy.
38	Fixed assets: computer generated listing, consisting of: dep – all asst – asset AC/asset ID, fixed asset master file maintenance, adding machine tapes, control monitor, computer equipment inventory, monthly inventory update forms	Retain for five (5) years and until all audit requirements have been fulfilled, then destroy.
39	Service area water directories -contains but not limited to: reconciliation of labor distribution, mileage distribution, personal mileage, administrative expense report, master control list, well testing, invoices	Retain for three (3) years and until all audit requirements have been fulfilled, then destroy