DEPARTMENT OF GENERAL SERVICES RECORDS MANAGEMENT DIVISION RECORDS RETENTION AND DISPOSAL SCHEDULE

Schedule No. M-260

Page 1 of 4

Agency Ci	Division/Unit City of Cumberland Department of Finance – Administration				
Item No.	Description	Retention			
	THIS SCHEDULE SUPERSEDES SCHEDULE M-19 DATED JUNE 13, 1963	·			
1	PROPERTY TAX RECORDS These records include the tax control journal, certification sheets and reports received from the State Department of Assessments and Taxation, tax rolls, and tax sale records.	Retain for a period of Three (3) years or until audited, whichever is later, then destroy			
2	GENERAL LEDGER (MBA 881) This is the detailed General Ledger and a final record of the financial operations of the City of Cumberland for the fiscal year. (MBA 881). This Ledger has been kept electronically since 1995 in PDF Format	Retain permanently - Transfer periodically to the State Archives			
3	BANK RECONCILIATIONS These records include bank statements, deposit tickets, copies of checks, journal entries, cancelled checks, and police seizure fund accounts reconciliation	Retain for a period of Three (3) years and until all audit requirements have been fulfilled, then destroy			
4.	GRANTS RECORDS These files are records of grants awarded to the City of Cumberland and includes the grant agreement, reimbursement requests, copies of invoices and correspondence	Retain for the life of the grant plus Three (3) years and until all audit requirements have been fulfilled, then destroy			
·					
or Division F	Representative. Some \$2, 2009 \(\text{D} \) Date \(NORTHER PROBLEM STATES OF THE PROBLEM STATES OF TH				
Signature	Jaresha Shit				
Typed Name	Joseph D. Wrbay Signature Ifway	al grenfu			
Title	anytholler				

DEPARTMENT OF GENERAL SERVICES RECORDS MANAGEMENT DIVISION RECORDS RETENTION AND DISPOSAL SCHEDULE (Continuation Sheet)

Schedule No. M-260

Page 2 of 4

Agency City of Cumberland Division/Unit

Department of Finance - Administration

Item No.	Description	Retention
5	REVENUE LEDGER This replaces the previously named Cash Receipt Journal. Payments for utilities, taxes, permits, etc. are entered in New World AS400 System by the tax and utility office. Payments are reconciled daily and posted through revenue accounting.	Retain for a period of five (5) years and until all audit requirements have been fulfilled, then destroy
6	DAILY CASH RECEIPTS The cash receipts are balanced daily and posted to the General Ledger through revenue accounting. Daily cash receipt reconciliation includes receipts, cashier balance report, revenue accounting journal entries, deposit tickets, credit card batch reports, and register receipt tapes	Retain for a period of three (3) years and until all audit requirements have been fulfilled, then destroy
7	EXPENSE LEDGER This replaces the previously named Cash Disbursement Journal. Invoices are entered and paid through the accounts payable module of the New World AS400 System	Retain for a period of five (5) years and until all audit requirements have been fulfilled, then destroy
8	ACCOUNTS PAYABLE RECORDS These records include copies of check vouchers, invoices, purchase orders, check registers, and batch reports (vendor invoice edit listing).	Retain for a period of three (3) years and until all audit requirements have been fulfilled, then destroy
9	GENERAL ACCOUNTING RECORDS These records include journal entries, budget amendment journal entries, sales and use tax, ambulance revenue reconciliation, police seizure funds account reconciliation, quarterly bay restoration fee report, Maryland unclaimed property report, and correspondence	Retain for a period of three (3) years and until all audit requirements have been fulfilled, then destroy

DEPARTMENT OF GENERAL SERVICES RECORDS MANAGEMENT DIVISION RECORDS RETENTION AND DISPOSAL SCHEDULE (Continuation Sheet)

Schedule No. M-260

Page 3 of 4

Agency

Division/Unit

Item No.	Description	Retention
10	INVESTMENT RECORDS These records include investment statements, wire information and confirmation for withdrawals and deposits.	Retain for a period of three (3) years and until all audit requirements have been fulfilled, then destroy
11	COMPUTER REPORTS These reports include support schedules for general accounting records, excel spreadsheets, and AS400 reports used in daily operations.	Retain for a period of three (3) years and until all audit requirements have been fulfilled, then destroy
12	COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR) This includes audited financial statements including notes and statistical analysis	Retain permanently – Transfer periodically to the State Archives
13	FISCAL YEAR BUDGET BOOK These books contain the approved budget for the City of Cumberland on a Fiscal Year basis. Budget books have not been produced since 2000 and information is now maintained electronically	Retain permanently - Transfer periodically to the State Archives
14	AUDIT SCHEDULES These documents include spreadsheets and work papers prepared by the Finance Department for outside auditors. An auditor PBC (prepared by the client) schedule listing is completed for each fiscal year audit. These records have also been maintained electronically since 1996	Retain for a period of five (5) years after the audit has been completed, then destroy
15	PAYROLL RECORDS The records maintained in the Finance/Administration area include, but are not limited to, hours reports 941, state and local tax withholding, flex spending reconciliation, year-end pension reconciliation and payment, journal entries, 941 reconciliation/ quarterly report, and MD quarterly unemployment reports	Retain for a period of three (3) years and until all audit requirements have been fulfilled, then destroy by shredding

DEPARTMENT OF GENERAL SERVICES RECORDS MANAGEMENT DIVISION RECORDS RETENTION AND DISPOSAL SCHEDULE (Continuation Sheet)

Schedule No. M-260

Page 4

of 4

Agency

Division/Unit

Item No.	Description	Retention	
16	MD STATE UNIFORM FINANCIAL REPORT This is a financial report provided to the Maryland State Department of Legislative Services in accordance with the Annotated Code of Maryland. This report is prepared from the City's independent audit.	Retain permanently – Transfer periodically to the State Archives	
17	EMPLOYEE W-2/VENDOR 1099 Employer copy of IRS wage and tax statements	Retain for a period of Ten (10) years and until all audit requirements have been fulfilled, then destroy.	
	·		

Instructions - Type or Print a separate form for DEPARTMENT OF GENERAL SERVICES AGENCY RECORDS INVENTORY each new or revised record series. Forward RECORDS MANAGEMENT DIVISION with Records Retention Schedule (DGS 550-1) 7275 Waterloo Road, P.O. Box 275 PAGE OF 19 Jessup, Maryland 20794 410-799-1930 1. Department/Agency 2 Division Cumberland Finance DEFINITION - RECORD SERIES: A group of related records normally filed and used as a unit for reference as well as retention and disposition purposes. 2005. Present Property Tax Records
6 Record Series Description (Briefly describe the types of intermalian/documents/forms ms found in the series Include the purpose or function of the series.) Tax Control Journal, Certification sheets and reports received From State Dept. of Assessments and Taxaction, Tax Rolls, Tax Sale Records (Notebook). 8. Record Series Sequence 9. Volume File Drawer(s) Metter Size Microfilm Reel(s) Alphabetical □ Legal Size Audio Tape D Bound Book 10. Annual Accumulation Other (specify) ☐ Microfilm Reel(s) □ Other (specify) File is Used File Becomes Inactive After □ Annually □ Month(s) 14. Is Record Series Duplicated Elsewhere? (If yes, specify agency or office.) City Hall, 1st Floor, Finance Office Access Restrictions (If Yes, cite Law(s) & Regulation(s) Audit Requirements O State □ Independent Is an Index System used? If yes, explain briefly and describe requirements ⊙ Yes Retain 3 years and audit 15 complete, their destroy. 19 Name and Title of Prepare 20 Telephone Number Sen & Coul 301-759-6420 06-22-3009

)GS 550-4 (Rev 1/93)

Instructions -Type or Print a separate form for DEPARTMENT OF GENERAL SERVICES AGENCY RECORDS INVENTORY each new or revised record series. Forward RECORDS MANAGEMENT DIVISION with Records Retention Schedule (DGS 550-1) 7275 Waterloo Road, P.O. Box 275 PAGE 2 OF 19 Jessup, Maryland 20794 410-799-1930 1. Department/Agency Christmand Finance DEFINITION - RECORD SERIES: A group of related records normally filed and used as a unit for reference as well as retention and disposition purposes. General Ledger/MBA 881 The Detailed General Ledger is a final record of the financial operations of the City of Cumberland for the fiscal year. This record has been electronic Since 1995.

8. Record Series Sequence 9. Volume D Letter Size D Microfilm Legal Size □ Computer Tape D Floppy Dist D Other (specify) 13. Current Location(s) (Bldg., Floor, Room) City Hall, 1st Floor, Finance Office Access Restrictions (If Yes, cite Lew(s) & Regulation(s) Is an Index System used? If yes, explain briefly and describe requirements No No Permanent 19. Name and Title of Prepare 20. Telephone Number 21. Date)GS 550-4 (Rev. 1/93)

separate form for each new/revised electronic record series. Forward with Records Retention Schedule (DGS 550-1)	DEPARTMENT OF GENERAL SERVICES RECORDS MANAGEMENT DIVISION 7275 Waterloo Road, P.O. Box 275 Jessup, Maryland 20794 (410) 799-1930		ELECTRONIC RECORDS INVENTORY
COMAR 14.18.04			Page 3 of 19
1 DEPARTMENT/AGENCY	2 DIVISION		3 UNIT
Cumberland	Fin	ance	Administration
DEFINITION - Record Series - A group of re and disposition	lated records store on purposes	d electronically and used as	a unit for reference as well as retention
4 ELECTRONIC RECORD SERIES TITLE			5 EARLIEST YEAR/LATEST YEAR
General Le	dger		1995 to Present
6 INPUT - Identify source of information to	be entered	7 OUTPUT - Identify the	Luse/s of information generated by system
8 ELECTRONIC RECORD SERIES DESCR		ly describe the information	n/documents/forms
The Detailed Genera	conta	ained in a series. Include	purpose and function of the system.
The Detailed General	Ledger	13 atinal r	ecord of the
Financial operation	scal year	e City of Cun	nberland for
9 POLICY ON ACCESS AND USE - Expla	in or attach copy	if established in writing	
IN MOHOW CLISTON IS acres	seible by ex	a man when some internal	userID and password.
Each employee is only Siven ! their position	access to A	5 400 System mo	dules that pertain to
Computer use policy	the class		
10 UPDATING CYCLES OR CONDITIONS	AND RULES FOR	R REVISING INFORMATI	ON IN THE SYSTEM
			over the orone in
11 SPECIFY THE LOCATION AND MEDIA	OF THE MAIN EL	ECTRONIC DATA FILE.	Explain the progression established to
11 SPECIFY THE LOCATION AND MEDIA (ensure the record's retention and usability	y triroughout the r	ecord's authorized life cyc	cle.
chare the record's retention and usability	y triroughout the r	ecord's authorized life cyc	cle.
chare the record's retention and usability	y triroughout the r	ecord's authorized life cyc	cle.
chare the record's retention and usability	y triroughout the r	ecord's authorized life cyc	cle.
The final Detail Gen- System to a PDF file The system is back	y triroughout the r	ecord's authorized life cyc	cle.
The final Detail Gen- System to a PDF file The system is back 12 RECOMMENDED RETENTION Permanent 13 TYPED OR PRINTED NAME OF	y triroughout the r	ger is printe tained in the tape daily a	d from the AS400 e Finance Folder. nd Kept off-site.
The final Detail Gen- System to a PDF file The system is back recommended retention Permanent	eral Ledie and releading on	ger is printe tained in the tape daily a	cle.
The final Detail Gen- System to a PDF file The System is back 12 RECOMMENDED RETENTION Permanent 13 TYPED OR PRINTED NAME OF PREPARER	eral Ledie and releading on	ger is printe tained in the tape daily a	d from the AS400 e Finance Folder. nd Kept off-site.
The final Detail Gen- System to a PDF file The system is back 12 RECOMMENDED RETENTION Permanent 13 TYPED OR PRINTED NAME OF	eral Ledie and releading on	ger is printe tained in the tape daily a	d from the A5400 e Finance Folder. nd Kept off-site.

Instructions -Type or Print a separate form for DEPARTMENT OF GENERAL SERVICES AGENCY RECORDS INVENTORY each new or revised record series. Forward RECORDS MANAGEMENT DIVISION with Records Retention Schedule (DGS 550-1) PAGE 4 OF 19 7275 Waterloo Road, P.O. Box 275 Jessup, Maryland 20794 410-799-1930 1. Department/Agency Chrispinand Finance DEFINITION - RECORD SERIES: A group of related records normally filed and used as a unit for reference as well as retention and disposition purposes. Bank Reconciliations 7/1/05 " Present ments/forms found in the series. Include the purpose or function of the series.) Bank statements, deposit tickets, copies of checks, journal entries, cancelled checks (cb) 7. Record Series Format(s) List atl File Drawer(s) Letter Size D Legal Size □ Audio Tape C Other (specify) 13. Current Location(s) (Bldg., Floor, Room) City Hall, 1st Fl., Finance Office Access Restrictions (If Yes, cite Law(s) & Regulation(s) Is an Index System used? If yes, explain briefly and describe requirements Retain 3 years and until all C Yes audit requirements have been fulfilled, then destroy 19. Name and Title of Prepare 20. Telephone Number GS 550-4 (Rev. 1/93)

Instructions -Type or Print a separate form for each new or revised record series. Forward		GENERAL SERVICES		AGENCY RECORDS INVENTORY
with Records Retention Schedule (DGS 550-1)	RECORDS MANAGEMENT DIVISIO 7275 Waterloo Road, P.O. Box 27 Jessup, Maryland 20794 410-799-1930			PAGE
Cumberland	2. Division Financ			3. Unit
DEFINITION - RECORD SERIES: A group of relate 4. Record Series Title	ed records normally filed	and used as a ur	it for refere	nce as well as retention and disposition purposes
Grants			2000	2 10 Present
A file 13 Kept for earned on the lypes of information/docine to the life of th	ach grant ach grant Igreement, respondence	the Cit reimbu	y 15 15 rseme	awarded. The file entirequests, journal
7. Record Series Format(s) List all	8. Record Series S	Sequence	9. Volume	© File Drawer(s) (3) □ Microfilm Reel(s)
D Legal Size	⊕ Alphabetical		4.5c	Computer Tape(s)
□ Audio Tape □ Floppy Disk	D Numerical	-1	Number	Other (specify)
□ Bound Book □ Video Tape	□ Chronologica			
© Other (specify)	Geographics		10. Annual A	ccumulation File Drawer(s)
	Oner (specia	mType of Grant		□ Microfitm Reel(s)
		-	1	Computer Tape(s)
			Number	Other (specify)
11. File is Used ☐, Deily DWeekly ☐ Monthly ☐ Annuelly		12. File Become Number	s Inactive After	Grant Complete
13. Current Location(s) (Bldg., Floor, Room) City Hall, 1St Floor, Fine 15. Access Restrictions (If Yes, cite Lew(s) & Regulation(s)	ance Office	14. Is Record Serie: U Yes 16. Audit Require	v	ewhere? (If yes, specify agency or office.) No
□ Yes o√No		□ None	□ State	□ Federal √Independent
17. Is an Index System used? If yes, explain briefly and describe requirements Yes No		Retair Years requir	for 1	ife of grant plus 3 I until all audit nts have been fulfilled.
19 Name and Title of Preparer GS 550-4 (Rev 1/93)	20. Telephone Numb	· ·	21. Date	then destray.

INSTRUCTIONS – Type or print a separate form for each new/revised electronic record series. Forward with Records Retention Schedule (DGS 550-1) COMAR 14.18.04	DEPARTMENT OF GENERAL SERVICES RECORDS MANAGEMENT DIVISION 7275 Waterloo Road, P.O. Box 275 Jessup, Maryland 20794 (410) 799-1930	Page of			
1 DEPARTMENT/AGENCY	2 DIVISION	3 UNIT			
Cumberland	Finance	Administration			
DEFINITION - Record Series - A group of relation and disposition	ated records stored electronically and used as a n purposes	unit for reference as well as retention			
4 ELECTRONIC RECORD SERIES TITLE	Revenue Ledger	5 EARLIEST YEAR/LATEST YEAR			
Replaces Cash Receipt 6 INPUT - Identify source of information to be	st Journal)	1995 to Current			
		use/s of information generated by system			
Payments for utilities, taxes, permits, etc. are entered in New World AS400 System by the Tax & Utility Office. Payments are reconciled daily and posted through Revenue Accounting.					
9 POLICY ON ACCESS AND USE - Explain The Astron system is access employee is only given access to Finance excel spreadsheets of finance personnal have access to	this tolder. Computer Usi	e Policy attached.			
10 UPDATING CYCLES OR CONDITIONS A 11 SPECIFY THE LOCATION AND MEDIA O	OF THE MAIN ELECTRONIC DATA FILE	Explain the progression and blish all			
ensure the record's retention and usability The Revenue Ledger 15 13 backed-up daily an	throughout the record's authorized life cycl	le.			
12 RECOMMENDED RETENTION					
Retain 5 years + 4 13 TYPED OR PRINTED NAME OF PREPARER	ntil all audit requirer	nents have been fulfi 15 DATE Then destroy			
16 TITLE OF PREPARER					
DGS 550-6					

Instructions -Type or Print a separate form for	DEPARTMENT OF	GENERAL SERVICES		AGENCY RECORDS INVENTORY		
each new or revised record series. Forward with Records Retention Schedule (DGS 550-1)		AGEMENT DIVISI				
, , , , , , , , , , , , , , , , , , , ,	7275 Waterloo Road, P.O. Box 275 Jessup, Maryland 20794			PAGE OF		
1. Department/Agency	2. Division	-799-1930		3. Unit		
Cumberland	Financ	ie		Administration		
DEFINITION - RECORD SERIES: A group of relate 4. Record Series Title	d records normally filed	and used as a uni	t for referer	nce as well as retention and disposition purposes.		
Daily Cash Receip		·	2000	5. Present		
6 Record Series Description (Briefly describe the types of information/doct	uments/forms found in the series. In	nclude the purpose or function	lion of the series	5.)	1	
Cash receipts are ba	nue annau	ry ario	poste	d tothe General		
includes! Receipts. Cas	hier Balance	e Derdict	Dail	I cash receipt reconcili enue Accounting journal	Hor	
entries deposit ticket	s, credit co	ard batch	-, nev	rts, and register receipt		
	8. Record Series S	Sequence	9. Volume	File Drawer(s) (8)	roik	
eLetter Size	□ Alphabetical		_	□ Microfilm Reel(s)		
© Legal Size © Computer Tape	Numerical]	Number P	Computer Tape(s)		
□ Audio Tape □ Fkoppy Disk	Chronologic	al	Number	Other (specify)		
☐ Bound Book ☐ Video Tepe	□ Geographica	L	10.4			
D Other (specify)	□ Other (speci	i	IV. ANNUAL ACC	10. Annual Accumulation (**Display="1" style="background-color: blue;" by File Drawer(s) (**)		
			2 · C	□ Microfilm Reel(s)		
			S Cu+	Computer Tape(s)		
11. File is Used				Other (specify)		
Daily Weekly Monthly Annually		12. File Becomes i	inactive After			
. , , , , , , , , , , , , , , , , , , ,		Number	_ O Mor	nth(s) (5 Year(s)		
				·		
13. Current Location(s) (Bldg., Floor, Room)		14. Is Record Series (Duplicated Elsev	where? (If yes, specify agency or office.)		
City Hall, 1St Floor, Fir	Jance Office	D. Yes		No		
Access (Commons (in Fost, one Early) & Regulation(s)		16. Audit Requirem	nents			
© Yes to Mo		□ None □	□ State	□ Federel S Independent		
7. Is an Index System used? If yes, explain briefly and describe requiren	-					
© Yes © No	18. Recommended Retention			•		
		Retain 3 years and until all				
		Lucilla	regui	rements have been hen destroy.		
		Ltuitille	$\frac{20}{1}$	nen destroy.		
). Name and Title of Preparer	20. Telephone Numb	per 2	21. Date			
550-4 (Rev 1/93)						

INSTRUCTIONS – Type or print a separate form for each new/revised electronic record series. Forward with Records Retention Schedule (DGS 550-1) COMAR 14.18.04	DEPARTMENT OF GENERAL SERVICES RECORDS MANAGEMENT DIVISION 7275 Waterloo Road, P.O. Box 275 Jessup, Maryland 20794 (410) 799-1930	Page of
1 DEPARTMENT/AGENCY	2 DIVISION	3 UNIT
Cumberland	Finance	Administration
DEFINITION - Record Series - A group of rela	ated records stored electronically and used as a n purposes	unit for reference as well as retention
4 ELECTRONIC RECORD SERIES TITLE	Expense Ledger	5 EARLIEST YEAR/LATEST YEAR
(Replaces Cash Disbus 6 INPUT - Identify source of information to be	irsement Journal)	1995 TO Current
6 INPUT - Identify source of information to b	pe entered 7 OUTPUT - Identify the u	use/s of information generated by system
8 ELECTRONIC RECORD SERIES DESCRI	,	/documents/forms
Trivoices are entered as	Contained in a series Include r	nurnoso and function of the accet
Invoices are entered as module of the New U	Jorid A5400 System.	iccounts Hayable
9 POLICY ON ACCESS AND USE - Explain	n or attach copy if established in writing.	
The Ashoo system is acce	essible by employers them	sh User ID and password
Each employee is only given to their position Comput	for Use Policy attached.	
10 UPDATING CYCLES OR CONDITIONS A	ND RULES FOR REVISING INFORMATION	ON IN THE SYSTEM
11 SPECIFY THE LOCATION AND MEDIA O	F THE MAIN ELECTRONIC DATA FILE.	Evaluin the programming established to
chouse the record's retention and usability	infoughout the record's authorized life cycl	le.
The Expense Ledger and	d Accounts Payable m	odule are retained
The Expense Ledger and in the AS400 system. Kept	The system is backer	d-up daily and
12 RECOMMENDED RETENTION		
Retain 5 years & until	all audit requirement	5 have been fulfilled.
13 TYPED OR PRINTED NAME OF PREPARER	14 TELEPHONE NUMBER	15 DATE then destroy.
16 TITLE OF PREPARER		
DGS 550-6		

Instructions - Type or Print a separate form for	DEPARTMENT OF	GENERAL SERV	VICES _	AGENCY RECORDS INVENTORY	
each new or revised record series. Forward	RECORDS MAN	IAGEMENT DIVISI	ION		
with Records Retention Schedule (DGS 550-1)	7275 Waterloo	Road, P.O. Box 27	75	9 .9	
	Jessup, N	laryland 20794	1	PAGEOFOF	
1. Department/Agency Dept. of	2. Division)-799-1930		·	
Dept. of	_		ĺ	3. Unit	
Admin Services	Finance	2			
DEFINITION - RECORD SERIES: A group of relate 4. Record Series Title	d records normally filed	and used as a unit	it for reference	e as well as retention and disposition asset	
Magning Co.	\overline{D}		5. Earliest Year	Latest Year	
Accounts Payable	Kecords		7/1/05	no Present	
6. Record Series Description (Briefly describe the types of information/docu	ments/forms found in the series. In	nclude the purpose or funct	tion of the series \		
Check vouchers, invoice	s. Durcha	ise orde	2 ×25 ()	heck registers	
and hatah to ha	ich a Wanda		·	reek regroters,	
and batch repo	rts (vendo)	- Invoice	e Edit	E LISting)	
l l		•	•	3	
7. Record Series Format(s) List att	8. Record Series S	Sequence	9. Volume		
				√ File Drawer(s) (50)	
Vetter Size ⊕ Microfilm				© Microfilm Reel(s)	
	Alphabetical	'	75		
\$Xegel Size ☐ Computer Tape	□ Numerical	l _E .	Number	□ Computer Tape(s)	
□ Audio Tape □ Floppy Disk	Chronologics	e) . S	Zu. Ft,	Other (specify)	
□ Bound Book □ Video Tape	□ Geographica	. L			
□ Other (specify)			10. Annual Accum	nulation File Drawer(s) (13.5)	
	Other (specif	(v)			
1		١.	- c c	□ Microfitm Reel(s)	
		1 '	<u>20.</u> 25	□ Computer Tape(s)	
			Cu.ft.	Other (specily)	
11. File is Used		12. File Becomes In	Inactive After		
ty Daily □ Weekly . □ Monthly □ Annuelly			. Month	s) Or Year(s)	
		Number			
13. Current Location(s) (Bldg., Floor, Room)	۲۲ .	14. Is Record Series De	Ouplicated Elsewhe	re? (If yes, specify agency or office.)	
City Hall, 1st FI, Finance o		□ Yes	₩ No	· · ·	
Municipal Service Center, 2n	dF).				
15. Access Restrictions (II Yes, cite Law(s) & Regulation(s)		16. Audit Requireme	ents		
□ Yes 💆 No		□ None ∩			
	·	D Note) State (□ Federal ① Independent	
17. Is an Index System used? If yes, explain briefly and describe requirement		<u> </u>			
•	ents	18. Recommended R			
C Yes 5 No		Ketain	3 yea	rs and until all	
		audit	requir	ements have been	
		Fulfil	lled 1	ements have been hen destray	
		101111		MEH DESCREY	
19. Name and Title of Preparer	20. Telephone Numbe	21	1. Date		
		1		#	
				il i	
				li li	
\$\$ 550-4 (Rev. 1/93)		,	·		

Instructions -Type or Print a separate form for DEPARTMENT OF GENERAL SERVICES AGENCY RECORDS INVENTORY each new or revised record series. Forward RECORDS MANAGEMENT DIVISION with Records Retention Schedule (DGS 550-1) 7275 Waterloo Road, P.O. Box 275 PAGE 10 OF 19 Jessup, Maryland 20794 410-799-1930 1. Department/Agency 2. Division Cumberland Finance /dministration

DEFINITION - RECORD SERIES: A group of related records normally filed and used as a unit for reference as well as retention and disposition purposes. General Accounting Records
or Series Description / Rriefly describe the types of information/documents/forms tound in the series. Include 2005. Present Lecord Series Description (Briefly describe the types of information/documentationing tolling in the series, includes the pulpose of information of the series.)

Includes journal entries, budget amendment journal entries, sales and use tax, ambulance revenue reconcintion, police seizure funds account reconciliation, Quarterly bay restoration for report, MD unclaimed property rpt. and correspondence 7. Record Series Format(s) List all 8. Record Series Sequence D File Drawer(s) N Letter Size D Microfilm O Legal Size □ Audio Tene □ Bound Book □ Video Tana Other (specify) File is Used Daily 13. Current Location(s) (Bldg., Floor, Room) 14. Is Record Series Duplicated Elsewhere? (If yes, specify agency or office.) City Hall 1st Floor Finance Office

5. Accels Restrictions (11 Yes, cite Lew(s) & Repulation(s) □ Yes D None ☐ Federal Is an Index System used? If yes, explain briefly and describe requirements Retain 3 years and until all No No audit requirements have been Fulfilled, then destroy 19 Name and Title of Prepare 20. Telephone Number)GS 550-4 (Rev. 1/93)

<u>]</u>				
Instructions -Type or Print a separate form for	1		/ICES	AGENCY RECORDS INVENTORY
each new or revised record series. Forward	RECORDS MANA	AGEMENT DIVISION		
with Records Retention Schedule (DGS 550-1)		Road, P.O. Box 275		PAGE OF 19
	1	aryland 20794 -799-1930		or
Department/Agency	2. Division	755-1550		3. Unit
Cumberland	Finance	•	Ì	Administration
DEFINITION - RECORD SERIES: A group of related A Record Series Title	ed records normally filed	and used as a un	it for referen	ore as well as a series of the
4. Record Series Title			5. Earliest Ye	price as well as retention and disposition purposes.
Investment Rec	ords		200	5. Present
6 Record Series Description (Briefly describe the types of information/doc	uments/forms found in the series for	nclude the purpose or tun	ction of the series	.)
Investment statem	ients, wire	informa	Hinn (and confirmation for
withdrawals and o	deposits.	, 0. 11,0	CCIONIC	and withirmation tor
7. Record Series Format(s) List all				
	8. Record Series S	equence	9, Volume	S File Drawer(s)
				- /
Microfilm	Alphabetical		-	Microfilm Reel(s)
D Legal Size D Computer Tape	□ Numerical		Number	Computer Tape(s)
□ Audio Tape □ Floppy Disk	□ Chronologica	al	cuft	Other (specify)
□ Bound Book □ Video Tape	ti Geographica	ıt	10. Annual Ac	curratation
□ Other (specify)	D Other (speci	(y)		(VFile Drawer(s)
	·			□ Microfilm Real(s)
			<u> </u>	□ Computer Tape(s)
			Number	Other (specity)
11. File is Used		12. File Becomes	Inactive After	
□ Daily Weekly . □ Monthly □ Annually		1_	0 Mo	nth(s) Year(s)
		Number		
13. Current Location(s) (Bldg., Floor, Room)				
13. Current Eccation(a) (unique, Floor, Room)		14. Is Record Series	Duplicated Else	where? (If yes, specify agency or office.)
ALL HOLL 14 Class Fin	المراجعة المراجعة	□ Yes	9/	No
Ctty Hall 1st Flour Fin 15. Access Restrictions (II Yes, cite Lew(s) & Regulation(s)	ance Office	45 4 81 5		
D Yes O'No		16. , Audit Require	menis	
3.10		□ None	□ State	□ Federal (S-Independent
17 Inchient Carlon and Physics 1				
17. Is an index Syslem used? If yes, explain briefly and describe requirements		18. Recommende		are and make a line
ū Yes	İ	Retain	3 yeu	urs and until all audit
		requirements have been fulfilled,		
		t	nen d	estroy
19. Name and Title of Preparer	20. Telephone Numb	er	21 D	
		-	21. Date	
S 550-4 (Rev 1/93)				

INSTRUCTIONS – Type or print a	DEPARTMENT OF GENERAL SERVICES				
separate form for each new/revised	RECORDS MANAGEMENT DIVISION	ELECTRONIC RECORDS INVENTORY			
electronic record series. Forward with	7275 Waterloo Road, P.O. Box 275				
Records Retention Schedule (DGS 550-1) COMAR 14.18.04	Jessup, Maryland 20794 (410) 799-1930	Page 12 of 19			
1 DEPARTMENT/AGENCY	2 DIVISION	3 UNIT			
Cumberhad	Finance	Administration			
DEFINITION - Record Series - A group of rela and disposition	ated records stored electronically and used as an purposes	unit for reference as well as retention			
4 ELECTRONIC RECORD SERIES TITLE		5 EARLIEST YEAR/LATEST YEAR			
Computer Reports 6 INPUT - Identify source of information to b	Control of the second of the s	2005 to Present			
6 INPUT - Identify source of information to b	pe entered 7 OUTPUT - Identify the u	se/s of information generated by system			
		, ,			
8 ELECTRONIC RECORD SERIES DESCRI		/documents/forms			
<i>E.</i> • • • • • • • • • • • • • • • • • • •	contained in a series. Include p	ourpose and function of the system.			
Support schedules, Ex	(cel spread sheets), As	1400 reports used			
in daily operation	S, '				
9 POLICY ON ACCESS AND USE - Explain	or attach copy if established in writing.				
1, 5 119 400 242 16M 12 de	specials by some in an all	rough UserTh and reconst			
		odules that pertain			
to the Computer	use tolicy attached,				
10 UPDATING CYCLES OR CONDITIONS A	ND RULES FOR REVISING INFORMATIO	N IN THE SYSTEM			
	·				
SPECIFY THE LOCATION AND MEDIA Of ensure the record's retention and usability to the second sec	F THE MAIN ELECTRONIC DATA FILE. E throughout the record's authorized life cycle	explain the progression established to			
Reports, are located					
H: drive / Finance folder.					
2 RECOMMENDED RETENTION					
Retain 3 years a u	ntil audit requireme	inte have have Curiu			
3 TYPED OR PRINTED NAME OF PREPARER	4 TELEPHONE NUMBERY	TO TIME DEEN FUITING			
THEFAREN	TELEPTIONE NUMBER	15 DATE then destroy			
6 TITLE OF PREPARER	TEELTHONE NOWBER	15 DATE then destroy			
	TEELTHONE NOWBER	15 DATE then destroy			
	TEELITIONE NOMBER	15 DATE then destroy			

Instructions To Div					
Instructions -Type or Print a separate form for	DEPARTMENT OF GENERAL SERVICES			AGENCY RECORDS INVENTORY	
each new or revised record series. Forward	RECORDS MA				
with Records Retention Schedule (DGS 550-1)	7275 Waterloo	Road, P.O. Bo	x 275	PAGE 13 OF 19	
		Maryland 20794	ļ	PAGE OF	
1. Department/Agency	2. Division	10-799-1930			
				3. Unit	
Cumberand	Finar	ce		Administration	
DEFINITION - RECORD SERIES: A group of relate 4. Record Series Tille	d records normally file	and used as a	Unit for refere	nce as well as what	
A assessment by any six to A			5. Earliest Ye	par/Letest Year	
Comprehensive Annual (CAFR)	-inancial Ro	2Dort	1929. Current		
6. Record Series Description (Briefly describe the types of information/docu	ments/forms found in the				
	, memorins round in the senes.	Include the purpose or	function of the series	s.)	
Audited Financial St	atements	includ	ina no	Hes and statistics	
analysis		1. 10.0.0.	an finder if	as and stackstical	
\(\tag{3}\)		·			
7. Record Series Formet(s) List all					
	8. Record Series	Sequence	9. Volume	/ /->	
				of File Drawer(5)	
is Vetter Size □ Microfilm	D Alphabetic	al		□ Microfilm Reel(s)	
□ Legal Size □ Computer Tape		•	3 Cu. F	Computer Tape(s)	
	□ Numerical		Number		
□ Audio Tape □ Floppy Disk	□ Chronologic	al		Other (specify)	
5/Bound Book © Video Tape	☐ Geographic	' el	<u> </u>		
□ Other (specify)			10, Annual Acc	umulation File Drawer(s)	
	□ Other (spec	ify)	1		
			IRK	Microfilm Reel(s)	
			Number	Computer Tape(s)	
			Number	Vother (specify) Bound Book	
11. File is Used		12. File Becom	nes Inactive Alter	DOUNG BOOK	
□ Deily □ Weekly □ Monthly Mannually		2	,		
		Number		th(s) PYear(s)	
13. Current Location(s) (Bldg., Floor, Room)		14 Is Pecord Sec	- D C A C.		
City Hall, 1st Fl., Finance office		14. Is Record Series Duplicated Etsewhere? (If yes, specify agency or office.)			
	700	□ Yes	OV No	0	
15. Access Restrictions (II Yes, cite Law(s) & Regulation(s)					
•		16. Audit Requir	rements		
□ Yes ty/No		□ None	□ State	□ Federal © Independent	
 Is an Index System used? If yes, explain briefly and describe requirement 	nts	19 P			
☐ Yes U∕No		18. Recommend	led Retention		
ψ No	Permanent				
		, 0, 11,	MITCHE		
	1				
			·		
). Name and Title of Preparer	20. Telephone Numbe	τ	21. Date		
	1		-		
				, , , , , , , , , , , , , , , , , , ,	
·	·				
•	·				

	}			
Instructions - Type or Print a separate form for	DEPARTMENT OF GENERAL SERVICES			
each new or revised record series. Forward with Records Retention Schedule (DGS 550-1)	i e e e e e e e e e e e e e e e e e e e	NAGEMENT DIVISIO		
(DGS 550-1)		Road, P.O. Box 275	PAGE 14 OF 19	
	4	Maryland 20794 0-799-1930		
1. Department/Agency	2. Division		3. Unit	
Cumberland	Fileson		Administration	
	. Finan	and used as a reit	for reference as well as retention and disposition purposes.	
4. Record Series Title	·	and used as a unit	for reference as well as retention and disposition purposes. 5. Earliest Year/Latest Year	
ELEGAL VIDA TRUMA	1 77 . 13]	1967 2000	
F15Ca) Lear Budge 6. Record Series Description (Briefly describe the types of information of the series of the se		Inches of the control		
This information	has been n	include the purpose or function	ed electronically since	
900 C.		· court (ca) / c	ed alectronically since	
Budget books are	on life to	-5961 70	2000	
	X. 6. 4			
7. Record Series Format(s) List all	8. Record Series	Sequence	9. Volume	
			File Drawer(s)	
C Letter Size O Microfilm	□ Alphabelica		Microfilm Real(s)	
□ Legal Size □ Computer Tape			BCU.Ft. Computer Tape(s)	
	D Numerical	ĺ	Number Other (specify)	
□ Audio Tape □ Floppy Disk	Chronologic	cal	Guer (specify)	
t√Bound Book □ Video Tape	□ Geographic	al	10, Annual Accumulation	
□ Other (specily)	□ Other (spec	ify)	□ File Drawer(s)	
		Į.	☐ Microfilm Reel(s)	
		1	Computer Tape(s)	
		1	Number Vother (specify) BOOK	
11. File is Used		12. File Becomes Inc		
□ Deily □ Weekly . □ Monthly © Annuall	,		Month(s) Year(s)	
		Number		
13. Current Location(s) (Bidg., Floor, Room)				
13. Current Location(s) (Bldg., Floor, Room)	14. Is Record Series D		iplicated Elsewhere? (If yes, specity agency or office.)	
		□ Yes @√No		
City Hall St Floor, Finance Office 15. Access Restrictions (11 Yes, cite Lew(s) & Regulation(s)				
1		16. Audit Requirements		
☐ Yes Ø No		□ None □	State D Federal Independent	
17. Is an Index System used? If yes, explain briefly and describe requirements		18. Recommended R	elention	
○ Yes v No		Permanently retain current inventory		
			interpretation current	
		Inve	TLOTY	
19 Name and Title of Preparer	20. Telephone Numb	ber 21	. Date	
		1	ĺ	
DGS 550-4 (Rev. 1/93)				

Instructions -Type or Print a separate form for	DEPARTMENT OF	GENERAL SERVICES	AGENCY RECORDS INVENTORY
each new or revised record series. Forward with Records Retention Schedule (DGS 550-1)	1	AGEMENT DIVISION Road, P.O. Box 275	
	Jessup, Ma	aryland 20794	PAGE 15 OF 19
1. Department/Agency	2. Division		3. Unit
DEFINITION - RECORD SERIES: A group of sole	Finance	2	Administration
4. Record Series Title	ted records normally filed	and used as a unit for refer	ence as well as retention and disposition purposes.
Audit Schedul	Audit Schedules		04. Present
6 Record Series Description (Briefly describe the types of information/do Spread Spre	Work Dane	VE Drenora	d hutha Figures
dept. For outside (auditor. A	n auditor	PBC (prepared by client) scal year audit.
5 Chedule INSting 15	Completed , B. Record Series S	for each fie	scal year audit.
	- · · · · · · · · · · · · · · · · · · ·	equence 9. Volume	File Drawer(s)
©/Letter Size □ Microfilm	□ Alphabetical	100	□ Microfilm Reel(s)
□ Legal Size □ Computer Tape	□ Numerical	Number	☐ Computer Tape(s)
□ Audio Tape □ Floppy Disk	□ Chronologica	u	Other (specify)
□ Bound Book □ Video Tape	D Geographica	10. Annual	Accumulation
□ Other (specify)	© Other (specif	n Warkpaper Reference	File Drawer(s)
	1		□ Microfilm Reel(s)
		I,5CU Number	Computer Tape(s)
11. File is Used			□ Other (specify)
□ Daily □ Weekly . □ Monthly & Annually		12. File Becomes Inactive After	Month(s) D Year(s)
		Number	
13. Current Location(s) (Bidg., Floor, Room)		14. Is Record Series Duplicated Et	sewhere? (II yes, specify agency or office.)
	. 55	∖d Yes □	No
15. Access Restrictions (II Yes, cite Law(s) & Regulation (s)	nance Office	Also kep	t electronically
D Yes ONO		16. Audit Requirements D None D State	•
	·		□ Federal so Independent
17. Is an Index System used? If yes, explain briefly and describe require	ements	18. Recommended Retention	
⊡ Yes . ©√No .		Retain 5	years after audit, then destroy.
		complete	, then destroy.
19 Name and Title of Preparer	20. Telephone Numbe	er 21. Date	
	}		

INSTRUCTIONS – Type or print a separate form for each new/revised	DEPARTMENT OF GENERAL SERVICES	ELECTRONIC RECORDS INVENTORY
electronic record series. Forward with	RECORDS MANAGEMENT DIVISION 7275 Waterloo Road, P.O. Box 275	
Records Retention Schedule (DGS 550-1) COMAR 14.18.04	Jessup, Maryland 20794 (410) 799-1930	Page 16 of 19
1 DEPARTMENT/AGENCY	2 DIVISION	3 UNIT
Cumberland	Finance	Administration
DEFINITION - Record Series - A group of rela and disposition	ated records stored electronically and used as a in purposes	unit for reference as well as retention
4 ELECTRONIC RECORD SERIES TITLE		5 EARLIEST YEAR/LATEST YEAR
Audit Schedules		2004 to Present
6 INPUT - Identify source of information to b	pe entered 7 OUTPUT - Identify the u	Luse/s of information generated by system
8 ELECTRONIC RECORD SERIES DESCRI	,	/documents/forms
Excel opreadsheets fo	IN PRO Gonedule lialing	purpose and function of the system.
Induce but we not	limited to 1 Assets. "	I niest ments Deht
Schedule of Federal Au	words Trupinton and	17
5 Chedule of Federal Au 9 POLICY ON ACCESS AND USE - Explain	n or attach copy if established in writing.	1 Project Spreadsneets
Each employee is only given of pertain to their position, C		
10 UPDATING CYCLES OR CONDITIONS A	ND RULES FOR REVISING INFORMATIC	ON IN THE SYSTEM
		·
11 SPECIFY THE LOCATION AND MEDIA O	F THE MAIN ELECTRONIC DATA FILE.	Explain the progression established to
oriodic the record's retention and usability	infoughout the record's authorized life cycle	e.
Spread Sijeets we wear	ted on Hidrive in the	. Finance tolder,
12 RECOMMENDED RETENTION		
	years after complete	Elon of audit then
13 TYPED OR PRINTED NAME OF PREPARER	14 TELEPHONE NÚMBER	15 DATE CESTRAL
16 TITLE OF PREPARER		
10 THE OF FREFARER		
DGS 550-6		

Instructions -Type or Print a separate form for each new or revised record series. Forward with Records Retention Schedule (DGS 550-1)	DEPARTMENT OF GENERAL SERVICES RECORDS MANAGEMENT DIVISION 7275 Waterloo Road, P.O. Box 275 Jessup, Maryland 20794 410-799-1930 2. Division		AGENCY RECORDS INVENTORY PAGE
DEFINITION RECORD SERIES: A group of relation	Fina	ince	Administration
Payroll		5. Ea	eference as well as retention and disposition purposes. Authorized Year/Latest Year Authorized Present
6 Record Series Description (Briefly describe the types of information/doc Hours Reports 941, State + Local Ta Elex Spending Recon 7. Record Series Formal(s) List all	wments/forms found in the series. Inc X Withholding Cliation B. Record Series Se	Year Jouri 941 K	End Pension Reconciliation Daymer nai Entries Reconciliation Quarterly Report Quarterly Unemployment Report Number of File Drower(s) (1)
✓ Letter Size □ Microfilm □ Legal Size □ Computer Tape	Alphabetical Numerical		Microfilm Reel(s) Computer Tape(s)
□ Audio Tape □ Floppy Disk	Chronological	cu	Other (specify)
⊡ Bound Book □ Video Tape	() Geographical	10. A	nnual Accumulation 5 File Drawer(s)
11. File is Used Daily Weekly & Monthly - Annually	□ Other (specify	12. File Becomes Inactive	Computer Tape(s) Other (specify)
13. Current Location(s) (Bldg., Floor, Room)			ated Elsewhere? (II yes, specily agency or office)
15. Access Restrictions (II Yes, cite Law(s) & Regulation(s)	ince Office	16. Audit Requirements	
17. Is an Index System used? If yes, explain briefly and describe requir	ements	18. Recommended Reten	ntion .
a Yes a No		Ketain 3 audit r	years and until all equirements have been d, then destroy by shrelding
19. Name and Title of Preparer	20. Telephone Numbi	er 21. Di	
3GS 550-4 (Rev. 1/93)			

Instructions -Type or Print a separate form for DEPARTMENT OF GENERAL SERVICES AGENCY RECORDS INVENTORY each new or revised record series. Forward RECORDS MANAGEMENT DIVISION with Records Retention Schedule (DGS 550-1) 7275 Waterloo Road, P.O. Box 275 PAGE 8 of 19 Jessup, Maryland 20794 410-799-1930 1. Department/Agency City of Cumborland DEFINITION - RECORD SERIES: A group of related records normally filed and used as a unit for reference as well as retention and disposition purposes. MD State Uniform Financial Report 1979 to Present

6 Record Series Description (Briefly describe the types of information/documents/forms found in the series. Include the purpose of function of the series.) * Financial Fpt. provided to the MD State Dept. of Legislative Services in accordance with the Annotated Code of MD. 7. Record Series Format(s) List all 8. Record Series Sequence OFFile Drawer(s) D Letter Size O Microfilm O Alphabetical Ovegal Size D Floppy Disk D Bound Book File is Used Daily 14. Is Record Series Duplicated Elsewhere? (If yes, specify agency or office.) City Hall, 1st Floor, Finance Office Access Restrictions (If Yes, cite Law(s) & Regulation(s) D Yes Is an Index System used? If yes, explain briefly and describe requirement Retain permanently 19 Name and Title of Preparer 20. Telephone Number 21. Date IGS 550-4 (Rev. 1/93)

Instructions -Type or Print a separate form for DEPARTMENT OF GENERAL SERVICES AGENCY RECORDS INVENTORY each new or revised record series. Forward RECORDS MANAGEMENT DIVISION with Records Retention Schedule (DGS 550-1) 7275 Waterloo Road, P.O. Box 275 PAGE 19 of 19 Jessup, Maryland 20794 410-799-1930 1. Department/Agency 2. Division Cumberland Administration DEFINITION - RECORD SERIES: A group of related records normally filed and used as a unit for reference as well as retention and disposition purposes. 1989. Present Employee W-2 / Vendor 1099 ecord Series Description (Briefly describe the types of information/documents/forms found in the series Employed copy of IRS wage and tax Statements 7. Record Series Format(s) List all File Drawer(s) Metter Size □ Legal Size □ Computer Tape O Audio Tape D Floppy Disk □ Bound Book □ Other (specity)__ File is Used D Daily 13. Current Location(s) (Bidg., Floor, Room) City Hall 1st Floor Finance Office Is an Index System used? If yes, explain briefly and describe requirements S/No Retain permanent. 19. Name and Title of Prepare 20. Telephone Number 21. Date JGS 550-4 (Rev 1/93)