

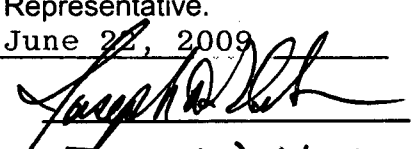
**DEPARTMENT OF GENERAL SERVICES
RECORDS MANAGEMENT DIVISION
RECORDS RETENTION AND DISPOSAL SCHEDULE**

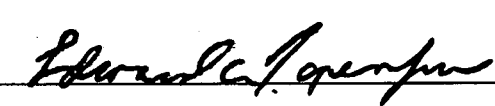
Schedule No. M-260

Page 1 of 4

Agency City of Cumberland	Division/Unit Department of Finance – Administration
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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

Schedule Approved by Department, Agency, or Division Representative.
 Date June 22, 2009
 Signature 
 Typed Name Joseph D. Urban
 Title Comptroller

Schedule Authorized by State Archivist
 Date 17 AUG 09
 Signature 

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

Schedule No. M-260

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Agency City of Cumberland	Division/Unit Department of Finance - Administration
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Item No.	Description	Retention
5	<p>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.</p>	Retain for a period of five (5) years and until all audit requirements have been fulfilled, then destroy
6	<p>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</p>	Retain for a period of three (3) years and until all audit requirements have been fulfilled, then destroy
7	<p>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</p>	Retain for a period of five (5) years and until all audit requirements have been fulfilled, then destroy
8	<p>ACCOUNTS PAYABLE RECORDS These records include copies of check vouchers, invoices, purchase orders, check registers, and batch reports (vendor invoice edit listing).</p>	Retain for a period of three (3) years and until all audit requirements have been fulfilled, then destroy
9	<p>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</p>	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

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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

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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 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

AGENCY RECORDS INVENTORY

PAGE 1 OF 19

1. Department/Agency

Cumberland

2. Division

Finance

3. Unit

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.

4. Record Series Title

Property Tax Records

5. Earliest Year/Latest Year

2005 to Present

6. Record Series Description (Briefly describe the types of information/documents/forms 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 Taxation, Tax Rolls, Tax Sale Records (Notebook).

7. Record Series Format(s) List all

- Letter Size Microfilm
- Legal Size Computer Tape
- Audio Tape Floppy Disk
- Bound Book Video Tape
- Other (specify) _____

8. Record Series Sequence

- Alphabetical
- Numerical
- Chronological
- Geographical
- Other (specify) _____

9. Volume

- File Drawer(s)
 - Microfilm Reel(s)
 - Computer Tape(s)
 - Other (specify) _____
- 3
Number

10. Annual Accumulation

- File Drawer(s)
 - Microfilm Reel(s)
 - Computer Tape(s)
 - Other (specify) _____
- 3/4
Number

11. File is Used

- Daily Weekly Monthly Annually

12. File Becomes Inactive After

- _____ Month(s) Year(s)
- Number

13. Current Location(s) (Bldg., Floor, Room)

City Hall, 1st Floor, Finance Office

14. Is Record Series Duplicated Elsewhere? (If yes, specify agency or office.)

- Yes No

15. Access Restrictions (If Yes, cite Law(s) & Regulation(s))

- Yes No

16. Audit Requirements

- None State Federal Independent

17. Is an Index System used? If yes, explain briefly and describe requirements

- Yes No

18. Recommended Retention

Retain 3 years and audit is complete, then destroy.

19. Name and Title of Preparer

Stan S. Clark

20. Telephone Number

301-759-6420

21. Date

06-22-2009

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

AGENCY RECORDS INVENTORY

PAGE 2 OF 19

1. Department/Agency

Cumberland

2. Division

Finance

3. Unit

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.

4. Record Series Title

General Ledger / MBA 881

5. Earliest Year/Latest Year

1935 to 1995

6. Record Series Description (Briefly describe the types of information/documents/forms found in the series. Include the purpose or function of the series.)

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

7. Record Series Format(s) List all

- Letter Size Microfilm
 Legal Size Computer Tape
 Audio Tape Floppy Disk
 Bound Book Video Tape
 Other (specify) _____

8. Record Series Sequence

- Alphabetical
 Numerical
 Chronological
 Geographical
 Other (specify) _____

9. Volume

- File Drawer(s)
 Microfilm Reel(s)
 Computer Tape(s)
 Other (specify) BOOKS
- 31
Number

10. Annual Accumulation

- File Drawer(s)
 Microfilm Reel(s)
 Computer Tape(s)
 Other (specify) BOOK
- 1/2
Number

11. File is Used

- Daily Weekly Monthly Annually

12. File Becomes Inactive After

- 1 Month(s) Year(s)
Number

13. Current Location(s) (Bldg., Floor, Room)

City Hall, 1st Floor, Finance Office

14. Is Record Series Duplicated Elsewhere? (If yes, specify agency or office.)

- Yes No

15. Access Restrictions (If Yes, cite Law(s) & Regulation(s))

- Yes No

16. Audit Requirements

- None State Federal Independent

17. Is an Index System used? If yes, explain briefly and describe requirements

- Yes No

18. Recommended Retention

Permanent

19. Name and Title of Preparer

20. Telephone Number

21. Date

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

ELECTRONIC RECORDS INVENTORY

Page 3 of 19

1 DEPARTMENT/AGENCY

Cumberland

2 DIVISION

Finance

3 UNIT

Administration

DEFINITION - Record Series - A group of related records stored electronically and used as a unit for reference as well as retention and disposition purposes

4 ELECTRONIC RECORD SERIES TITLE

General Ledger

5 EARLIEST YEAR/LATEST YEAR

1995 TO Present

6 INPUT - Identify source of information to be entered

7 OUTPUT - Identify the use/s of information generated by system

8 ELECTRONIC RECORD SERIES DESCRIPTION - Briefly describe the information/documents/forms contained in a series. Include purpose and function of the system.

The Detailed General Ledger is a final record of the financial operations of the City of Cumberland for the fiscal year.

9 POLICY ON ACCESS AND USE - Explain or attach copy if established in writing.

The AS400 system is accessible by employees through UserID and password. Each employee is only given access to AS400 system modules that pertain to their position.

Computer use policy attached.

10 UPDATING CYCLES OR CONDITIONS AND RULES FOR REVISING INFORMATION IN THE SYSTEM

11 SPECIFY THE LOCATION AND MEDIA OF THE MAIN ELECTRONIC DATA FILE. Explain the progression established to ensure the record's retention and usability throughout the record's authorized life cycle.

The final Detail General Ledger is printed from the AS400 system to a PDF file and retained in the Finance folder. The system is backed-up on tape daily and kept off-site.

12 RECOMMENDED RETENTION

Permanent

13 TYPED OR PRINTED NAME OF PREPARER

14 TELEPHONE NUMBER

15 DATE

16 TITLE OF PREPARER

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
410-789-1930

AGENCY RECORDS INVENTORY

PAGE 4 OF 19

1. Department/Agency

Cumberland

2. Division

Finance

3. Unit

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.

4. Record Series Title

Bank Reconciliations

5. Earliest Year/Latest Year

7/1/05 to Present

6. Record Series Description (Briefly describe the types of information/documents/forms found in the series. Include the purpose or function of the series.)

Bank statements, deposit tickets, copies of checks, journal entries, cancelled checks (CD)

7. Record Series Format(s) List all

- Letter Size Microfilm
 Legal Size Computer Tape
 Audio Tape Floppy Disk
 Bound Book Video Tape
 Other (specify) _____

8. Record Series Sequence

- Alphabetical
 Numerical
 Chronological
 Geographical
 Other (specify) _____

9. Volume

- File Drawer(s) (7)
 Microfilm Reel(s)
 Computer Tape(s)
 Other (specify) _____
10.5
Number
Cu. Ft.

10. Annual Accumulation

- File Drawer(s) (2)
 Microfilm Reel(s)
 Computer Tape(s)
 Other (specify) _____
3 Cu. Ft.
Number

11. File is Used

- Daily Weekly Monthly Annually

12. File Becomes Inactive After

- 1
Number Month(s) Year(s)

13. Current Location(s) (Bldg., Floor, Room)

City Hall, 1st Fl., Finance Office

14. Is Record Series Duplicated Elsewhere? (If yes, specify agency or office.)

- Yes No

15. Access Restrictions (If Yes, cite Law(s) & Regulation(s))

- Yes No

16. Audit Requirements

- None State Federal Independent

17. Is an Index System used? If yes, explain briefly and describe requirements

- Yes No

18. Recommended Retention

Retain 3 years and until all audit requirements have been fulfilled, then destroy

19. Name and Title of Preparer

20. Telephone Number

21. Date

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

AGENCY RECORDS INVENTORY

PAGE 5 OF 19

1. Department/Agency

Cumberland

2. Division

Finance

3. Unit

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.

4. Record Series Title

Grants

5. Earliest Year/Latest Year

2000 to Present

6. Record Series Description (Briefly describe the types of information/documents/forms found in the series. Include the purpose or function of the series.)

A file is kept for each grant the City is awarded. The file includes the grant agreement, reimbursement requests, journal entries, and correspondence.

7. Record Series Format(s) List all

- Letter Size Microfilm
- Legal Size Computer Tape
- Audio Tape Floppy Disk
- Bound Book Video Tape
- Other (specify) _____

8. Record Series Sequence

- Alphabetical
- Numerical
- Chronological
- Geographical
- Other (specify) Type of Grant

9. Volume

- File Drawer(s) (3)
- Microfilm Reel(s)
- Computer Tape(s)
- Other (specify) _____

450
Number

10. Annual Accumulation

- File Drawer(s)
- Microfilm Reel(s)
- Computer Tape(s)
- Other (specify) _____

1
Number

11. File is Used

- Daily Weekly Monthly Annually

12. File Becomes Inactive After

- _____ Month(s) Year(s)
- Grant Complete

13. Current Location(s) (Bldg., Floor, Room)

City Hall, 1st Floor, Finance Office

14. Is Record Series Duplicated Elsewhere? (If yes, specify agency or office.)

- Yes No

15. Access Restrictions (If Yes, cite Law(s) & Regulation(s))

- Yes No

16. Audit Requirements

- None State Federal Independent

17. Is an Index System used? If yes, explain briefly and describe requirements

- Yes No

18. Recommended Retention

Retain for life of grant plus 3 years and until all audit requirements have been fulfilled, then destroy.

19. Name and Title of Preparer

20. Telephone Number

21. Date

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

ELECTRONIC RECORDS INVENTORY

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1 DEPARTMENT/AGENCY

Cumberland

2 DIVISION

Finance

3 UNIT

Administration

DEFINITION - Record Series - A group of related records stored electronically and used as a unit for reference as well as retention and disposition purposes

4 ELECTRONIC RECORD SERIES TITLE

Revenue Ledger

(Replaces Cash Receipt Journal)

5 EARLIEST YEAR/LATEST YEAR

1995 to Current

6 INPUT - Identify source of information to be entered

7 OUTPUT - Identify the use/s of information generated by system

8 ELECTRONIC RECORD SERIES DESCRIPTION - Briefly describe the information/documents/forms contained in a series. Include purpose and function of the 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 or attach copy if established in writing.

The AS400 system is accessible by employees through user ID and password. Each employee is only given access to AS400 system modules that pertain to their position. Finance excel spreadsheets are located on the H: drive in a Finance folder. Only finance personnel have access to this folder. Computer Use Policy attached.

10 UPDATING CYCLES OR CONDITIONS AND RULES FOR REVISING INFORMATION IN THE SYSTEM

11 SPECIFY THE LOCATION AND MEDIA OF THE MAIN ELECTRONIC DATA FILE. Explain the progression established to ensure the record's retention and usability throughout the record's authorized life cycle.

The Revenue Ledger is retained in the AS400 system. The system is backed-up daily and kept off-site.

12 RECOMMENDED RETENTION

Retain 5 years + until all audit requirements have been fulfilled then destroy.

13 TYPED OR PRINTED NAME OF PREPARER

14 TELEPHONE NUMBER

15 DATE

16 TITLE OF PREPARER

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

AGENCY RECORDS INVENTORY

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1. Department/Agency

Cumberland

2. Division

Finance

3. Unit

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.

4. Record Series Title

Daily Cash Receipts

5. Earliest Year/Latest Year

2005 to Present

6. Record Series Description (Briefly describe the types of information/documents/forms found in the series. Include the purpose or function of the series.)

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 roll:

7. Record Series Format(s) List all

- Letter Size
- Legal Size
- Audio Tape
- Bound Book
- Other (specify) _____
- Microfilm
- Computer Tape
- Floppy Disk
- Video Tape

8. Record Series Sequence

- Alphabetical
- Numerical
- Chronological
- Geographical
- Other (specify) _____

9. Volume

- File Drawer(s) (8)
 - Microfilm Reel(s)
 - Computer Tape(s)
 - Other (specify) _____
- 12 c.f.
Number

10. Annual Accumulation

- File Drawer(s) (214)
 - Microfilm Reel(s)
 - Computer Tape(s)
 - Other (specify) _____
- 3 cu ft.
Number

11. File is Used

- Daily
- Weekly
- Monthly
- Annually

12. File Becomes Inactive After

- Number _____
- Month(s)
- Year(s)

13. Current Location(s) (Bldg., Floor, Room)

City Hall, 1st Floor, Finance Office

14. Is Record Series Duplicated Elsewhere? (If yes, specify agency or office.)

- Yes
- No

15. Access Restrictions (If Yes, cite Law(s) & Regulation(s))

- Yes
- No

16. Audit Requirements

- None
- State
- Federal
- Independent

17. Is an Index System used? If yes, explain briefly and describe requirements

- Yes
- No

18. Recommended Retention

Retain 3 years and until all audit requirements have been fulfilled, then destroy.

19. Name and Title of Preparer

20. Telephone Number

21. Date

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

ELECTRONIC RECORDS INVENTORY

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1 DEPARTMENT/AGENCY
Cumberland

2 DIVISION
Finance

3 UNIT
Administration

DEFINITION - Record Series - A group of related records stored electronically and used as a unit for reference as well as retention and disposition purposes

4 ELECTRONIC RECORD SERIES TITLE Expense Ledger
(Replaces Cash Disbursement Journal)

5 EARLIEST YEAR/LATEST YEAR
1995 to Current

6 INPUT - Identify source of information to be entered

7 OUTPUT - Identify the use/s of information generated by system

8 ELECTRONIC RECORD SERIES DESCRIPTION - Briefly describe the information/documents/forms contained in a series. Include purpose and function of the system.

Invoices are entered and paid through the Accounts Payable module of the New World AS400 System.

9 POLICY ON ACCESS AND USE - Explain or attach copy if established in writing.

The AS400 system is accessible by employees through User ID and password. Each employee is only given access to AS400 system modules that pertain to their position. Computer Use Policy attached.

10 UPDATING CYCLES OR CONDITIONS AND RULES FOR REVISING INFORMATION IN THE SYSTEM

11 SPECIFY THE LOCATION AND MEDIA OF THE MAIN ELECTRONIC DATA FILE. Explain the progression established to ensure the record's retention and usability throughout the record's authorized life cycle.

The Expense Ledger and Accounts Payable module are retained in the AS400 system. The system is backed-up daily and kept off-site.

12 RECOMMENDED RETENTION

Retain 5 years & until all audit requirements have been fulfilled, then destroy.

13 TYPED OR PRINTED NAME OF PREPARER

14 TELEPHONE NUMBER

15 DATE

16 TITLE OF PREPARER

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
410-789-1930

AGENCY RECORDS INVENTORY

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1. Department/Agency Dept. of Admin Services

2. Division Finance

3. Unit

DEFINITION - RECORD SERIES: A group of related records normally filed and used as a unit for reference as well as retention and disposition purposes.

4. Record Series Title
Accounts Payable Records

5. Earliest Year/Latest Year
7/1/05 to Present

6. Record Series Description (Briefly describe the types of information/documents/forms found in the series. Include the purpose or function of the series.)
Check vouchers, invoices, purchase orders, check registers, and batch reports (Vendor Invoice Edit Listing)

7. Record Series Format(s) List all

Letter Size Microfilm
 Legal Size Computer Tape
 Audio Tape Floppy Disk
 Bound Book Video Tape
 Other (specify) _____

8. Record Series Sequence

Alphabetical
 Numerical
 Chronological
 Geographical
 Other (specify) _____

9. Volume

File Drawer(s) (50)
 Microfilm Reel(s)
 Computer Tape(s)
 Other (specify) _____

75
Number
cu. ft.

10. Annual Accumulation

File Drawer(s) (13.5)
 Microfilm Reel(s)
 Computer Tape(s)
 Other (specify) _____

20.25
Number
cu. ft.

11. File is Used

Daily Weekly Monthly Annually

12. File Becomes Inactive After

1 Month(s) Year(s)
Number

13. Current Location(s) (Bldg., Floor, Room)
City Hall, 1st Fl, Finance office
Municipal Service Center, 2nd Fl.

14. Is Record Series Duplicated Elsewhere? (If yes, specify agency or office.)

Yes No

15. Access Restrictions (If Yes, cite Law(s) & Regulation(s))

Yes No

16. Audit Requirements

None State Federal Independent

17. Is an Index System used? If yes, explain briefly and describe requirements

Yes No

18. Recommended Retention
Retain 3 years and until all audit requirements have been fulfilled, then destroy

19. Name and Title of Preparer

20. Telephone Number

21. Date

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

AGENCY RECORDS INVENTORY

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1. Department/Agency

Cumberland

2. Division

Finance

3. Unit

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.

4. Record Series Title

General Accounting Records

5. Earliest Year/Latest Year

2005 to Present

6. Record Series Description (Briefly describe the types of information/documents/forms found in the series. Include the purpose or function of the series.)

Includes journal entries, budget amendment journal entries, sales and use tax, ambulance revenue reconciliation, police seizure funds account reconciliation, quarterly bay restoration fee report, MD unclaimed property rpt., and correspondence

7. Record Series Format(s) List all

- Letter Size Microfilm
 Legal Size Computer Tape
 Audio Tape Floppy Disk
 Bound Book Video Tape
 Other (specify) _____

8. Record Series Sequence

- Alphabetical
 Numerical
 Chronological
 Geographical
 Other (specify) _____

9. Volume

- File Drawer(s) (7)
 Microfilm Reel(s)
 Computer Tape(s)
 Other (specify) _____
10.5
Number
cu.ft.

10. Annual Accumulation

- File Drawer(s) (2)
 Microfilm Reel(s)
 Computer Tape(s)
 Other (specify) _____
3 cu.ft.
Number

11. File is Used

- Daily Weekly Monthly Annually

12. File Becomes Inactive After

- 1
Number Month(s) Year(s)

13. Current Location(s) (Bldg., Floor, Room)

City Hall, 1st Floor, Finance Office

14. Is Record Series Duplicated Elsewhere? (If yes, specify agency or office.)

- Yes No

15. Access Restrictions (If Yes, cite Law(s) & Regulation(s))

- Yes No

16. Audit Requirements

- None State Federal Independent

17. Is an Index System used? If yes, explain briefly and describe requirements

- Yes No

18. Recommended Retention

Retain 3 years and until all audit requirements have been fulfilled, then destroy.

19. Name and Title of Preparer

20. Telephone Number

21. Date

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

AGENCY RECORDS INVENTORY

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1. Department/Agency

Cumberland

2. Division

Finance

3. Unit

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.

4. Record Series Title

Investment Records

5. Earliest Year/Latest Year

2005 Present

6. Record Series Description (Briefly describe the types of information/documents/forms found in the series. Include the purpose or function of the series.)

Investment statements, wire information and confirmation for withdrawals and deposits.

7. Record Series Format(s) List all

- Letter Size Microfilm
- Legal Size Computer Tape
- Audio Tape Floppy Disk
- Bound Book Video Tape
- Other (specify) _____

8. Record Series Sequence

- Alphabetical
- Numerical
- Chronological
- Geographical
- Other (specify) _____

9. Volume

- File Drawer(s) (1)
- Microfilm Reel(s)
- Computer Tape(s)
- Other (specify) _____

1.5
Number
cu ft.

10. Annual Accumulation

- File Drawer(s) (114)
- Microfilm Reel(s)
- Computer Tape(s)
- Other (specify) _____

Number

11. File is Used

- Daily Weekly Monthly Annually

12. File Becomes Inactive After

- 1 Month(s) Year(s)

13. Current Location(s) (Bldg., Floor, Room)

City Hall, 1st Floor, Finance office

14. Is Record Series Duplicated Elsewhere? (If yes, specify agency or office.)

- Yes No

15. Access Restrictions (If Yes, cite Law(s) & Regulation(s))

- Yes No

16. Audit Requirements

- None State Federal Independent

17. Is an Index System used? If yes, explain briefly and describe requirements

- Yes No

18. Recommended Retention

Retain 3 years and until all audit requirements have been fulfilled, then destroy.

19. Name and Title of Preparer

20. Telephone Number

21. Date

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
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(410) 799-1930

ELECTRONIC RECORDS INVENTORY

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1 DEPARTMENT/AGENCY
Cumberland

2 DIVISION
Finance

3 UNIT
Administration

DEFINITION - Record Series - A group of related records stored electronically and used as a unit for reference as well as retention and disposition purposes

4 ELECTRONIC RECORD SERIES TITLE
Computer Reports -

5 EARLIEST YEAR/LATEST YEAR
2005 to Present

6 INPUT - Identify source of information to be entered

7 OUTPUT - Identify the use/s of information generated by system

8 ELECTRONIC RECORD SERIES DESCRIPTION - Briefly describe the information/documents/forms contained in a series. Include purpose and function of the system.

Support schedules, Excel spread sheets, AS400 reports used in daily operations.

9 POLICY ON ACCESS AND USE - Explain or attach copy if established in writing.

The AS400 system is accessible by employees through UserID and password. Each employee is only given access to AS400 system modules that pertain to their position. Computer Use Policy attached.

10 UPDATING CYCLES OR CONDITIONS AND RULES FOR REVISING INFORMATION IN THE SYSTEM

11 SPECIFY THE LOCATION AND MEDIA OF THE MAIN ELECTRONIC DATA FILE. Explain the progression established to ensure the record's retention and usability throughout the record's authorized life cycle.

Reports are located in the AS400 system and on the H: drive / Finance folder.

12 RECOMMENDED RETENTION

Retain 3 years & until audit requirements have been fulfilled

13 TYPED OR PRINTED NAME OF PREPARER

14 TELEPHONE NUMBER

15 DATE then destroy

16 TITLE OF PREPARER

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
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AGENCY RECORDS INVENTORY

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1. Department/Agency

Cumberland

2. Division

Finance

3. Unit

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.

4. Record Series Title

Comprehensive Annual Financial Report
(CAFR)

5. Earliest Year/Latest Year

1929 to Current

6. Record Series Description (Briefly describe the types of information/documents/forms found in the series. Include the purpose or function of the series.)

Audited Financial Statements including notes and statistical analysis

7. Record Series Format(s) List all

- Letter Size Microfilm
 Legal Size Computer Tape
 Audio Tape Floppy Disk
 Bound Book Video Tape
 Other (specify) _____

8. Record Series Sequence

- Alphabetical
 Numerical
 Chronological
 Geographical
 Other (specify) _____

9. Volume

- File Drawer(s) (2)
 Microfilm Reel(s)
 Computer Tape(s)
 Other (specify) _____

3 Cu. Ft.
Number

10. Annual Accumulation

- File Drawer(s)
 Microfilm Reel(s)
 Computer Tape(s)

1 Bk.
Number

Other (specify) Bound Book

11. File is Used

- Daily Weekly Monthly Annually

12. File Becomes Inactive After

- 2
Number Month(s) Year(s)

13. Current Location(s) (Bldg., Floor, Room)

City Hall, 1st Fl., Finance Office

14. Is Record Series Duplicated Elsewhere? (If yes, specify agency or office.)

- Yes No

15. Access Restrictions (If Yes, cite Law(s) & Regulation(s))

- Yes No

16. Audit Requirements

- None State Federal Independent

17. Is an Index System used? If yes, explain briefly and describe requirements

- Yes No

18. Recommended Retention

Permanent

19. Name and Title of Preparer

20. Telephone Number

21. Date

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
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AGENCY RECORDS INVENTORY

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1. Department/Agency

Cumberland

2. Division

Finance

3. Unit

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.

4. Record Series Title

Fiscal Year Budget Book

5. Earliest Year/Latest Year

1967 to 2000

6. Record Series Description (Briefly describe the types of information/documents/forms found in the series. Include the purpose or function of the series.)

This information has been maintained electronically since 2000.
Budget books are on file for 1967-2000

7. Record Series Format(s) List all

- Letter Size Microfilm
 Legal Size Computer Tape
 Audio Tape Floppy Disk
 Bound Book Video Tape
 Other (specify) _____

8. Record Series Sequence

- Alphabetical
 Numerical
 Chronological
 Geographical
 Other (specify) _____

9. Volume

- File Drawer(s) (a)
 Microfilm Reel(s)
 Computer Tape(s)
 Other (specify) _____
3 cu ft.
Number

10. Annual Accumulation

- File Drawer(s)
 Microfilm Reel(s)
 Computer Tape(s)
 Other (specify) BOOK
1
Number

11. File is Used

- Daily Weekly Monthly Annually

12. File Becomes Inactive After

- 1
Number Month(s) Year(s)

13. Current Location(s) (Bldg., Floor, Room)

City Hall, 1st Floor, Finance Office

14. Is Record Series Duplicated Elsewhere? (If yes, specify agency or office.)

- Yes No

15. Access Restrictions (If Yes, cite Law(s) & Regulation(s))

- Yes No

16. Audit Requirements

- None State Federal Independent

17. Is an Index System used? If yes, explain briefly and describe requirements

- Yes No

18. Recommended Retention

Permanently retain current inventory

19. Name and Title of Preparer

20. Telephone Number

21. Date

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
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AGENCY RECORDS INVENTORY

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1. Department/Agency

Cumberland

2. Division

Finance

3. Unit

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.

4. Record Series Title

Audit Schedules

5. Earliest Year/Latest Year

7/1/04 to Present

6. Record Series Description (Briefly describe the types of information/documents/forms found in the series. Include the purpose or function of the series.)

Spreadsheets and workpapers prepared by the Finance dept. for outside auditor. An auditor PBC (prepared by client) schedule listing is completed for each fiscal year audit.

7. Record Series Format(s) List all

- Letter Size Microfilm
 Legal Size Computer Tape
 Audio Tape Floppy Disk
 Bound Book Video Tape
 Other (specify) _____

8. Record Series Sequence

- Alphabetical
 Numerical
 Chronological
 Geographical
 Other (specify) Workpaper Reference

9. Volume

File Drawer(s) (4)

Microfilm Reel(s)

Computer Tape(s)

Other (specify) _____

6 cu ft
Number

10. Annual Accumulation

File Drawer(s) (1)

Microfilm Reel(s)

Computer Tape(s)

Other (specify) _____

1.6 cu ft
Number

11. File is Used

- Daily Weekly Monthly Annually

12. File Becomes Inactive After

1 Month(s) Year(s)
Number

13. Current Location(s) (Bldg., Floor, Room)

City Hall, 1st Floor, Finance Office

14. Is Record Series Duplicated Elsewhere? (If yes, specify agency or office.)

Yes No

Also kept electronically

15. Access Restrictions (If Yes, cite Law(s) & Regulation(s))

Yes No

16. Audit Requirements

None State Federal Independent

17. Is an Index System used? If yes, explain briefly and describe requirements

Yes No

18. Recommended Retention

Retain 5 years after audit complete, then destroy.

19. Name and Title of Preparer

20. Telephone Number

21. Date

INSTRUCTIONS - Type or print a separate form for each new/revise 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		ELECTRONIC RECORDS INVENTORY Page <u>16</u> of <u>19</u>	
1 DEPARTMENT/AGENCY Cumberland		2 DIVISION Finance		3 UNIT Administration	
DEFINITION - Record Series - A group of related records stored electronically and used as a unit for reference as well as retention and disposition purposes					
4 ELECTRONIC RECORD SERIES TITLE Audit Schedules				5 EARLIEST YEAR/LATEST YEAR 2004 TO Present	
6 INPUT - Identify source of information to be entered			7 OUTPUT - Identify the use/s of information generated by system		
8 ELECTRONIC RECORD SERIES DESCRIPTION - Briefly describe the information/documents/forms contained in a series. Include purpose and function of the system. Excel spreadsheets for PBC Schedule Listing. These Schedules include but are not limited to: Assets, Investments, Debt, Schedule of Federal Awards, Inventory, and Project Spreadsheets					
9 POLICY ON ACCESS AND USE - Explain or attach copy if established in writing. The AS400 system is accessible by employees through UserID and password. Each employee is only given access to AS400 system modules that pertain to their position, Computer Use Policy attached.					
10 UPDATING CYCLES OR CONDITIONS AND RULES FOR REVISING INFORMATION IN THE SYSTEM					
11 SPECIFY THE LOCATION AND MEDIA OF THE MAIN ELECTRONIC DATA FILE. Explain the progression established to ensure the record's retention and usability throughout the record's authorized life cycle. Spreadsheets are located on H:drive in the Finance folder.					
12 RECOMMENDED RETENTION Retain at least 5 years after completion of audit, then					
13 TYPED OR PRINTED NAME OF PREPARER		14 TELEPHONE NUMBER		15 DATE destroy	
16 TITLE OF PREPARER					
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)

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AGENCY RECORDS INVENTORY

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1. Department/Agency

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2. Division

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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.

4. Record Series Title

Payroll

5. Earliest Year/Latest Year

2005 to Present

6. Record Series Description (Briefly describe the types of information/documents/forms found in the series. Include the purpose or function of the series.)

Hours Reports
941, State, + Local Tax Withholding
Flex Spending Reconciliation

Year-End Pension Reconciliation + Payment
Journal Entries
941 Reconciliation / Quarterly Report
MD Quarterly Unemployment Report

7. Record Series Format(s) List all

- Letter Size
- Legal Size
- Audio Tape
- Bound Book
- Other (specify) _____
- Microfilm
- Computer Tape
- Floppy Disk
- Video Tape

8. Record Series Sequence

- Alphabetical
- Numerical
- Chronological
- Geographical
- Other (specify) _____

9. Volume

- File Drawer(s) C1
 - Microfilm Reel(s)
 - Computer Tape(s)
 - Other (specify) _____
- 15
Number
cu ft.

10. Annual Accumulation

- File Drawer(s) (115)
 - Microfilm Reel(s)
 - Computer Tape(s)
 - Other (specify) _____
- 12
Number

11. File is Used

- Daily
- Weekly
- Monthly
- Annually

12. File Becomes Inactive After

- 1
Number
- Month(s)
 - Year(s)

13. Current Location(s) (Bldg., Floor, Room)

City Hall, 1st Floor, Finance Office

15. Access Restrictions (If Yes, cite Law(s) & Regulation(s))

- Yes
- No

14. Is Record Series Duplicated Elsewhere? (If yes, specify agency or office.)

- Yes
- No

16. Audit Requirements

- None
- State
- Federal
- Independent

17. Is an Index System used? If yes, explain briefly and describe requirements

- Yes
- No

18. Recommended Retention

Retain 3 years and until all audit requirements have been fulfilled, then destroy by shredding

19. Name and Title of Preparer

20. Telephone Number

21. Date

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
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AGENCY RECORDS INVENTORY

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1. Department/Agency

City of Cumberland

2. Division

Finance

3. Unit

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.

4. Record Series Title

MD State Uniform Financial Report

5. Earliest Year/Latest Year

1979 to Present

6. Record Series Description (Briefly describe the types of information/documents/forms found in the series. Include the purpose or function of the series.)

* Financial rpt. provided to the MD State Dept. of Legislative Services in accordance with the Annotated Code of MD.

7. Record Series Format(s) List all

- Letter Size
- Legal Size
- Audio Tape
- Bound Book
- Other (specify) _____
- Microfilm
- Computer Tape
- Floppy Disk
- Video Tape

8. Record Series Sequence

- Alphabetical
- Numerical
- Chronological
- Geographical
- Other (specify) _____

9. Volume

File Drawer(s) (1)

Microfilm Reel(s)

Computer Tape(s)

Other (specify) _____

10. Annual Accumulation

File Drawer(s)

Microfilm Reel(s)

Computer Tape(s)

Other (specify) 1 folder

11. File is Used

- Daily
- Weekly
- Monthly
- Annually

12. File Becomes Inactive After

Number _____ Month(s) Year(s)

13. Current Location(s) (Bldg., Floor, Room)

City Hall, 1st Floor, Finance Office

14. Is Record Series Duplicated Elsewhere? (If yes, specify agency or office.)

Yes No

15. Access Restrictions (If Yes, cite Law(s) & Regulation(s))

Yes No

16. Audit Requirements

None State Federal Independent the City's

This is prepared from indep. audit rpt. *

17. Is an Index System used? If yes, explain briefly and describe requirements

Yes No

18. Recommended Retention

Retain permanently.

19. Name and Title of Preparer

20. Telephone Number

21. Date

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
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410-799-1930

AGENCY RECORDS INVENTORY

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1. Department/Agency

Cumberland

2. Division

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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.

4. Record Series Title

Employee W-2 / Vendor 1099

5. Earliest Year/Latest Year

1989 to Present

6. Record Series Description (Briefly describe the types of information/documents/forms found in the series. Include the purpose or function of the series.)

* Employer copy of IRS wage and tax statements

7. Record Series Format(s) List all

- Letter Size Microfilm
- Legal Size Computer Tape
- Audio Tape Floppy Disk
- Bound Book Video Tape
- Other (specify) _____

8. Record Series Sequence

- Alphabetical
- Numerical
- Chronological
- Geographical
- Other (specify) _____

9. Volume

- File Drawer(s)
 - Microfilm Reel(s)
 - Computer Tape(s)
 - Other (specify) _____
- 4
Number

10. Annual Accumulation

- File Drawer(s)
 - Microfilm Reel(s)
 - Computer Tape(s)
 - Other (specify) _____
- 15
Number

11. File is Used

- Daily
- Weekly
- Monthly
- Annually

12. File Becomes Inactive After

- 1
Number
- Month(s)
 - Year(s)

13. Current Location(s) (Bldg., Floor, Room)

City Hall, 1st Floor, Finance Office

14. Is Record Series Duplicated Elsewhere? (If yes, specify agency or office.)

- Yes
- No

15. Access Restrictions (If Yes, cite Law(s) & Regulation(s))

- Yes
- No

16. Audit Requirements

- None
- State
- Federal
- Independent

17. Is an Index System used? If yes, explain briefly and describe requirements

- Yes
- No

18. Recommended Retention

Retain permanent.

19. Name and Title of Preparer

20. Telephone Number

21. Date