

SCHEDULE 5
GENERAL ACCOUNTING RECORDS

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LOCAL GOVERNMENT ACCOUNTS PAYABLE RECORDS (Item 5-35)

These are records related to monies paid to suppliers, vendors, and other creditors. Records may include invoices, expenses, investment, and bank information. Trust records are not included.

RETENTION

Retain for 4 years and then destroy.

LOCAL GOVERNMENT ACCOUNTS RECEIVABLE RECORDS (Item 5-34)

These are records related to monies invoiced or collected in the conduct of business. Information may include bank records, revenue, asset, and related accounting records. Trust records are not included.

RETENTION

Retain for 4 years and then destroy.

SCHEDULE 7
FINANCIAL RECORDS

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FINANCIAL RECORDS

AUDITED FINANCIAL STATEMENTS (Item 7-68)

The budget is a plan for financial operations for a fiscal year. It documents the actual spending of a governmental entity and may be certified by a budget officer and filed with the state auditor.

RETENTION

Retain for 4 years then transfer to Archives.

BUDGET RECORDS (Item 7-67)

These records are used to document the intended appropriation of funds. Information may include budget requests, proposals, and reports documenting the status of appropriations.

RETENTION

Retain for 4 years and then destroy.

GRANT RECORDS (Item 7-70)

These records document grants received by governmental entities, which may contain applications, notice of award, reports, correspondence, and related records.

RETENTION

Retain for 7 years after final action and then destroy.

STATE GOVERNMENT ACCOUNTS PAYABLE RECORDS (Item 7-66)

These are records related to monies paid to suppliers, vendors, and other creditors. Records may include invoices, expenses, investment, and bank information. Trust records are not included.

RETENTION

Retain for 7 years and then destroy.

STATE GOVERNMENT ACCOUNTS RECEIVABLE RECORDS (Item 7-65)

These are records related to monies invoiced or collected in the conduct of business. Information may include bank records, revenue, asset, and related accounting records. Trust records are not included.

RETENTION

Retain for 7 years and then destroy.

SCHEDULE
FINANCIAL RECORDS

TRUST FINANCIAL RECORDS (Item 7-69)

These are records related to monies handled under the terms of a trust. Information may include property taxes, insurance premiums, mortgage and related records.

RETENTION

Retain for 7 years after final action and then destroy.

SCHEDULE 19
INTRINSICALLY HISTORICAL

SCHEDULE
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ARTIFACTS

(Item 19-1)

These artifacts are objects that have special historical significance because of their historic or evidentiary value and their association with the function and activity of a governmental entity. Governmental entities work with the Division of Archives to ensure that these historical objects are properly documented and preserved. (Utah Code 63A-12-103(10)(2016))

RETENTION

Permanent.