CENTRAL ACCOUNTING

ACCOUNTS PAYABLE CHECK REGISTERS

Active: 5 years
Disposition: destroy

ACCOUNTS PAYABLE SUPPORTING JOURNALS

Includes Revenue Receipt Journal and Appropriations-Expenditure Journals

Active: retain while useful
Disposition: destroy

ACCOUNTS RECEIVABLE

Includes amounts owed to the City for services provided, such as Parking, speeding tickets, or Code Compliance violations.

Active: 1 year after paid in full
Disposition: destroy

ANNUAL BUDGET

Active: 10 years; merge to one central file
Disposition: 1 copy permanently

ANNUAL REPORTS

Activity of division throughout year

Disposition: permanent

AUDIT REPORTS

Results of audits conducted by local, state, federal and/or non-governmental auditing agencies

Active: 3 years; move to storage
Disposition: permanent

BOND DOCUMENTS

Includes annual financial reports, capital projects, debt service fund reports, bond transcript, and all supporting documents

Active: 1 year after sale of bonds; merge to one central file until repayment complete
Disposition: destroy

COMPREHENSIVE ANNUAL FINANCIAL REPORTS

Active: 10 years; merge to one central file
Disposition: permanently – 1 copy

CHECKS AND WARRANTS; UNCLAIMED

Unclaimed checks and warrants, including payroll, vendor, and other checks/warrants

Active: 2 years from date of issuance

Disposition: Destroy

COURT-ORDERED PAYMENTS

Includes child support, garnishments, and bankruptcy orders, answers, and receipts

Active: 5 years after release of wages

Disposition: destroy

DIRECT DEPOSIT AUTHORIZATION RECORDS

Active: until superceded or no longer in effect

Inactive: 2 years

Disposition: destroy

KPERS ANNUAL REPORT

Details employee name, social security number, and annual contribution amounts

Disposition: permanent

PAYROLL DEDUCTION AUTHORIZATION FORMS

Includes health and benefit enrollments and other voluntary deductions; does not include Direct Deposit Authorizations; held in Human Resources Department

Active: retain until entered into computer

Disposition: send to Human Resources

PAYROLL DOCUMENTS

Includes year to date cumulative register, distribution register, warrant register, payroll certification form, hours-to-gross register, and accrual register; does NOT include year-end year to date cumulative register

Active: 5 fiscal years

Disposition: destroy

PAYROLL STATUS CARD (voluntary changes)

Active: 2 years

Disposition: destroy

PAYROLL STATUS CARD (with change of status)

Held for reference convenience only

Active: until superceded or employee terminates employment

Disposition: destroy

PROFESSIONAL ORGANIZATION FILES

Active: 3 years
Disposition: destroy

PROOF OF PUBLICATION

Active: 5 years
Disposition: destroy

PURCHASING DOCUMENTS

Includes limited purchase orders, purchase orders, direct payment requests, inter-fund transfers, and other related documents from all internal and external sources.

Active: 1 year
Disposition: destroy

TAX REPORTS

Includes, but is not limited to, 1099 Forms, W-2 Forms, 941 Forms, K-3 Forms, undelivered W-2 Forms, and Unemployment Insurance Quarterly Reports

Active: 5 years
Disposition: destroy

TRAVEL DOCUMENTS

Active: 1 year
Disposition: destroy

UNEMPLOYMENT INSURANCE MONTHLY REPORTS

Active: until two quarterly reports have been filed
Disposition: destroy

YEAR-END YEAR-TO-DATE CUMULATIVE PAYROLL REGISTER

Disposition: permanent