**-Accounts Receivable Records-**

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. Records related to trust and contracts are maintained under a separate schedule.

**Retention:** Between 4-7 years and then destroy.

The following *state general schedules* will be overwritten by the above schedule:

[Accounts Receivable (7-2)](http://archives.utah.gov/recordsmanagement/grs/stgrs-7.html#30434) Retain for 4 years and then destroy.

[Bank Statements (7-9)](http://archives.utah.gov/recordsmanagement/grs/stgrs-7.html#30441) Retain by agency for 3 years and then destroy.

[Cash Receipts (7-13)](http://archives.utah.gov/recordsmanagement/grs/stgrs-7.html#30445) Retain by agency for 3 years and then destroy.

[Cost Accounting Reports (7-15)](http://archives.utah.gov/recordsmanagement/grs/stgrs-7.html#30447) Retain by agency for 3 years and then destroy.

[General Accounting Ledger (7-25)](http://archives.utah.gov/recordsmanagement/grs/stgrs-7.html#30457)  Retain for 7 years and then destroy.

[Petty Cash Records (7-33)](http://archives.utah.gov/recordsmanagement/grs/stgrs-7.html#30465) Retain by agency for 3 years and then destroy.

[Stores Invoice Files (7-40)](http://archives.utah.gov/recordsmanagement/grs/stgrs-7.html#30472) Retain for 3 years and then destroy.

[Tax and Revenue Anticipation Notes (7-41)](http://archives.utah.gov/recordsmanagement/grs/stgrs-7.html#30473) Retain for 1 year after paid or canceled and then destroy.

[Journal Entry Records (7-52)](http://archives.utah.gov/recordsmanagement/grs/stgrs-7.html#31374) Retain by the Division of Finance for 10 years and then destroy.

[Financial Information Network (Fi-Net) Non-Payment Records (7-54)](http://archives.utah.gov/recordsmanagement/grs/stgrs-7.html#31943) Retain for 3 years after the end of the fiscal year in which they were initiated and then destroy.

[Financial Information Network (Fi-Net) Reports (7-55)](http://archives.utah.gov/recordsmanagement/grs/stgrs-7.html#31944) Retain by the Division of Finance for 7 years and then destroy.

The following *county general schedules* will be overwritten by the above schedule:

[Bank Deposit (PASS) Books (5-5)](http://archives.utah.gov/recordsmanagement/grs/cntgrs-5.html#30713) Retain for 4 years and then destroy.

[Bank Statements (5-6)](http://archives.utah.gov/recordsmanagement/grs/cntgrs-5.html#30714) Retain for 4 years and then destroy.

[Daily Cash Reports (5-10)](http://archives.utah.gov/recordsmanagement/grs/cntgrs-5.html#30719) Retain for 3 years and then destroy.

[Deposit Slips (5-11)](http://archives.utah.gov/recordsmanagement/grs/cntgrs-5.html#30720) Retain for 3 years and then destroy.

[General Ledgers (5-12)](http://archives.utah.gov/recordsmanagement/grs/cntgrs-5.html#30721) Retain for 10 years and then destroy (Utah Code 17-19-28 (2003)).

[Interdepartmental Billings (5-13)](http://archives.utah.gov/recordsmanagement/grs/cntgrs-5.html#30722) Retain for 3 years and then destroy.

[Investment Accounting Daily Sheets (5-14)](http://archives.utah.gov/recordsmanagement/grs/cntgrs-5.html#30723) Retain for 3 years and then destroy.

[Investment Accounting Monthly Reports (5-15)](http://archives.utah.gov/recordsmanagement/grs/cntgrs-5.html#30724) Retain for 5 years and then destroy.

[Receipt (5-17)](http://archives.utah.gov/recordsmanagement/grs/cntgrs-5.html#30726) Retain for 3 years and then destroy.

The following *municipal general schedules* will be overwritten by the above schedule:

[Bank Deposit (PASS) Books (5-6)](http://archives.utah.gov/recordsmanagement/grs/mungrs-5.html#30064) Retain for 4 years and then destroy.

[Bank Statements (5-7)](http://archives.utah.gov/recordsmanagement/grs/mungrs-5.html#30065) Retain for 4 years and then destroy.

[Deposit Slips (5-11)](http://archives.utah.gov/recordsmanagement/grs/mungrs-5.html#30069) Retain for 4 years and then destroy.

**-Accounts Payable Records-**

These are records related to monies paid to suppliers, vendors, and other creditors. Records may include invoices, expenses, investment, and bank information. Records related to trust and contracts are maintained under a separate schedule.

**Retention:** Between 4-7 years and then destroy.

The following *state general schedules* will be overwritten by the above schedule:

[Expenditure Accounting General Correspondence and Subject Files (7-19)](http://archives.utah.gov/recordsmanagement/grs/stgrs-7.html#30451) Retain for 2 years and then destroy.

[Expenditure Accounting Posting and Control Files (7-20)](http://archives.utah.gov/recordsmanagement/grs/stgrs-7.html#30452) Retain by agency for 7 years and then destroy.

[General Accounting Ledger (7-25)](http://archives.utah.gov/recordsmanagement/grs/stgrs-7.html#30457)  Retain for 7 years and then destroy.

[Petty Cash Records (7-33)](http://archives.utah.gov/recordsmanagement/grs/stgrs-7.html#30465) Retain by agency for 3 years and then destroy.

[Refund Requests (7-35)](http://archives.utah.gov/recordsmanagement/grs/stgrs-7.html#30467) Retain by agency for 3 years and then destroy.

[Stores Invoice Files (7-40)](http://archives.utah.gov/recordsmanagement/grs/stgrs-7.html#30472) Retain for 3 years and then destroy.

[Telephone Bills (7-43)](http://archives.utah.gov/recordsmanagement/grs/stgrs-7.html#30475) Retain by agency for 3 years and then destroy.

[Reimbursement Files (7-44)](http://archives.utah.gov/recordsmanagement/grs/stgrs-7.html#30476) Retain for 3 years and then destroy.

[Warrant/Check (7-47)](http://archives.utah.gov/recordsmanagement/grs/stgrs-7.html#30479) Retain until redeemed and imaged by the bank. Maintain imaged copy by the Division of Finance for 7 years and then destroy.

[Warrant/Check - Lost (7-48)](http://archives.utah.gov/recordsmanagement/grs/stgrs-7.html#30480) Retain by the Division of Finance for 7 years and then destroy.

[Vendor Payment Vouchers - Canceled (7-50)](http://archives.utah.gov/recordsmanagement/grs/stgrs-7.html#30482) Retain for 7 years and then destroy.

[Journal Entry Records (7-52)](http://archives.utah.gov/recordsmanagement/grs/stgrs-7.html#31374) Retain by the Division of Finance for 10 years and then destroy.

[Financial Information Network (Fi-Net) Payment Records (7-53)](http://archives.utah.gov/recordsmanagement/grs/stgrs-7.html#31942) Retain for 7 years after the end of the fiscal year in which they were initiated and then destroy.

[Financial Information Network (Fi-Net) Reports (7-55)](http://archives.utah.gov/recordsmanagement/grs/stgrs-7.html#31944) Retain by the Division of Finance for 7 years and then destroy.

[Savings Bond Purchase Summary (10-20)](http://archives.utah.gov/recordsmanagement/grs/stgrs-10.html#30527) Retain by agency for 2 years and then destroy.

The following *county general schedules* will be overwritten by the above schedule:

[Check Copy Files (5-7)](http://archives.utah.gov/recordsmanagement/grs/cntgrs-5.html#30715) Retain for 1 year and then destroy.

[Check Registers (5-8)](http://archives.utah.gov/recordsmanagement/grs/cntgrs-5.html#30716) Retain for 7 years and then destroy.

[Checkbook Stubs (5-9)](http://archives.utah.gov/recordsmanagement/grs/cntgrs-5.html#30718) Retain for 4 years and then destroy.

[Daily Cash Reports (5-10)](http://archives.utah.gov/recordsmanagement/grs/cntgrs-5.html#30719) Retain for 3 years and then destroy.

[General Ledgers (5-12)](http://archives.utah.gov/recordsmanagement/grs/cntgrs-5.html#30721) Retain for 10 years and then destroy (Utah Code 17-19-28 (2003)).

[Interdepartmental Billings (5-13)](http://archives.utah.gov/recordsmanagement/grs/cntgrs-5.html#30722) Retain for 3 years and then destroy.

[Investment Accounting Daily Sheets (5-14)](http://archives.utah.gov/recordsmanagement/grs/cntgrs-5.html#30723) Retain for 3 years and then destroy.

[Investment Accounting Monthly Reports (5-15)](http://archives.utah.gov/recordsmanagement/grs/cntgrs-5.html#30724) Retain for 5 years and then destroy.

[Investment Registers (5-16)](http://archives.utah.gov/recordsmanagement/grs/cntgrs-5.html#30725) Retain for 3 years and then destroy.

[Refund Request (5-18)](http://archives.utah.gov/recordsmanagement/grs/cntgrs-5.html#30727) Retain for 3 years and then destroy.

[Unclaimed Checks/Warrants (5-25)](http://archives.utah.gov/recordsmanagement/grs/cntgrs-5.html#30717) Retain for 1 year and then transfer to the State Treasurer, Unclaimed Property Division.

[Warrant / Checks - Lost (5-26)](http://archives.utah.gov/recordsmanagement/grs/cntgrs-5.html#30734) Retain for 1 year and then destroy.

[Warrant / Check Redeemed (5-27)](http://archives.utah.gov/recordsmanagement/grs/cntgrs-5.html#30735) Retain for 7 years and then destroy.

[Warrant / Check Registers (5-28)](http://archives.utah.gov/recordsmanagement/grs/cntgrs-5.html#30737) Retain for 7 years and then destroy.

[Payment Requests (5-29)](http://archives.utah.gov/recordsmanagement/grs/cntgrs-5.html#30738) Retain for 7 years and then destroy.

[Warrant / Check Requests - Canceled (5-30)](http://archives.utah.gov/recordsmanagement/grs/cntgrs-5.html#30739) Retain for 3 years and then destroy.

[Invoices (9-1)](http://archives.utah.gov/recordsmanagement/grs/cntgrs-9.html#30876) Retain for 4 years and then destroy.

[Purchase Orders (9-4)](http://archives.utah.gov/recordsmanagement/grs/cntgrs-9.html#30794)  Retain for 4 years and then destroy.

[Vouchers (9-11)](http://archives.utah.gov/recordsmanagement/grs/cntgrs-9.html#30797) Retain for 4 years and then destroy.

The following *municipal general schedules* will be overwritten by the above schedule:

[Check Registers (5-9)](http://archives.utah.gov/recordsmanagement/grs/mungrs-5.html#30067)

[Investment Accounting Daily Sheets (5-14)](http://archives.utah.gov/recordsmanagement/grs/mungrs-5.html#30072)

[Investment Registers (5-15)](http://archives.utah.gov/recordsmanagement/grs/mungrs-5.html#30073)

[Warrant Registers (5-26)](http://archives.utah.gov/recordsmanagement/grs/mungrs-5.html#30086)

[Investment Accounting Monthly Reports (5-34)](http://archives.utah.gov/recordsmanagement/grs/mungrs-5.html#31871)

The following *school district general schedules* will be overwritten by the above schedule:

[Canceled Checks (5-30)](http://archives.utah.gov/recordsmanagement/grs/sdgrs-5.html#31250) Retain for 7 years and then destroy.

[Check Registers (5-31)](http://archives.utah.gov/recordsmanagement/grs/sdgrs-5.html#31251) Retain for 7 years and then destroy.

**-Budget Records-**

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:** Between 4-7 years and then destroy.

The following *state general schedules* will be overwritten by the above schedule:

[Annual Budget Reports (2-2)](http://archives.utah.gov/recordsmanagement/grs/stgrs-2.html#30390) Permanent. Retain by agency for 7 years and then transfer to State Archives with authority to weed.

[Budget Apportionment Files (2-5)](http://archives.utah.gov/recordsmanagement/grs/stgrs-2.html#30393) Retain by agency for 3 years and then destroy.

[Budget Background Records (2-6)](http://archives.utah.gov/recordsmanagement/grs/stgrs-2.html#30394) Retain by agency for 3 years and then destroy.

[Budget Estimates and Justification Files (2-7)](http://archives.utah.gov/recordsmanagement/grs/stgrs-2.html#30395) Retain by agency for 3 years and then destroy.

[Budget Policy Files (2-8)](http://archives.utah.gov/recordsmanagement/grs/stgrs-2.html#30396) Permanent. Retain by agency for 7 years and then transfer to State Archives with authority to weed.

[Cost Report Data Files (7-16)](http://archives.utah.gov/recordsmanagement/grs/stgrs-7.html#30448) Retain by agency for 3 years and then destroy.

[General Accounting Ledger (7-25)](http://archives.utah.gov/recordsmanagement/grs/stgrs-7.html#30457)  Retain for 7 years and then destroy.

[Petty Cash Records (7-33)](http://archives.utah.gov/recordsmanagement/grs/stgrs-7.html#30465) Retain by agency for 3 years and then destroy.

[Journal Entry Records (7-52)](http://archives.utah.gov/recordsmanagement/grs/stgrs-7.html#31374) Retain by the Division of Finance for 10 years and then destroy.

[Financial Information Network (Fi-Net) Reports (7-55)](http://archives.utah.gov/recordsmanagement/grs/stgrs-7.html#31944) Retain by the Division of Finance for 7 years and then destroy.

[Budget Authorization Records (10-2)](http://archives.utah.gov/recordsmanagement/grs/stgrs-10.html#30509) Retain for 2 years and then destroy.

[Schedule Six Planning Report (10-21)](http://archives.utah.gov/recordsmanagement/grs/stgrs-10.html#30528) Retain by the Division of Finance for 3 years and then destroy.

[Schedule Six Position Control Reports (10-22)](http://archives.utah.gov/recordsmanagement/grs/stgrs-10.html#30529) Retain by the Division of Finance for 2 years and then destroy.

The following *county general schedules* will be overwritten by the above schedule:

[Budget Apportionment Records (3-2)](http://archives.utah.gov/recordsmanagement/grs/cntgrs-3.html#30696) Retain for 5 years after close of the fiscal year and then destroy.

[Budget Background Records (3-3)](http://archives.utah.gov/recordsmanagement/grs/cntgrs-3.html#30697) Retain for 2 years and then destroy.

[Budget Estimates and Justification Files (3-4)](http://archives.utah.gov/recordsmanagement/grs/cntgrs-3.html#30698) Retain for 5 years and then destroy.

[Budget Information Files (3-5)](http://archives.utah.gov/recordsmanagement/grs/cntgrs-3.html#30699) Retain for 1 year after budget has been adopted and then destroy.

[Budget Working Files (3-6)](http://archives.utah.gov/recordsmanagement/grs/cntgrs-3.html#30701) Retain for 1 year after the close of the calendar year covered by the budget.

[Tentative Budget Files (3-7)](http://archives.utah.gov/recordsmanagement/grs/cntgrs-3.html#30702) Retain for 5 years and then destroy.

[Periodic Budget Reports (3-8)](http://archives.utah.gov/recordsmanagement/grs/cntgrs-3.html#31739) Retain for 1 year or until administrative need ends and then destroy.

[Regular Budget Reports (3-9)](http://archives.utah.gov/recordsmanagement/grs/cntgrs-3.html#31767) Retain for 3 years and then destroy.

[Budget Authorization Reference Files (7-2)](http://archives.utah.gov/recordsmanagement/grs/cntgrs-7.html#30753) Retain until superseded and then destroy.

The following *municipal general schedules* will be overwritten by the above schedule:

[Budget Apportionment Records (3-2)](http://archives.utah.gov/recordsmanagement/grs/mungrs-3.html#30047) Retain for 5 years after close of the fiscal year and then destroy.

[Budget Background Records (3-3)](http://archives.utah.gov/recordsmanagement/grs/mungrs-3.html#30048) Retain for 2 years and then destroy.

[Budget Estimates and Justification Files (3-4)](http://archives.utah.gov/recordsmanagement/grs/mungrs-3.html#30049) Retain for 5 years and then destroy.

[Budget Information Files (3-5)](http://archives.utah.gov/recordsmanagement/grs/mungrs-3.html#30050) Retain for 2 years after budget has been adopted and then destroy.

[Budget Message (3-6)](http://archives.utah.gov/recordsmanagement/grs/mungrs-3.html#30051) Retain for 2 years after the close of the calendar year covered by the budget.

[Periodic Budget Reports (3-7)](http://archives.utah.gov/recordsmanagement/grs/mungrs-3.html#30052) Retain for 1 year or until administrative need ends and then destroy.

[Tentative Budget Files (3-8)](http://archives.utah.gov/recordsmanagement/grs/mungrs-3.html#30053) Retain for 5 years and then destroy.

[Budget Working Files (3-9)](http://archives.utah.gov/recordsmanagement/grs/mungrs-3.html#31866) Retain for 2 years after the close of the calendar year covered by the budget.

[Regular Budget Reports (3-10)](http://archives.utah.gov/recordsmanagement/grs/mungrs-3.html#31867) Retain for 3 years and then destroy.

[Budget Authorization Reference Files (8-2)](http://archives.utah.gov/recordsmanagement/grs/mungrs-8.html#30106) Retain until superseded and then destroy.

The following *school district general schedules* will be overwritten by the above schedule:

[Budget Authorization Reference Files (6-2)](http://archives.utah.gov/recordsmanagement/grs/sdgrs-6.html#31996) Retain until superseded and then destroy.

**– Annual Financial Budget –**

The budget is a plan for financial operations for a fiscal year. It may be certified by a budget officer and filed with the state auditor.

**Retention**: Permanent. Transfer to the Archives.

The following *county general schedules* will be overwritten by the above schedule:

[Annual Budget (3-1)](http://archives.utah.gov/recordsmanagement/grs/cntgrs-3.html#30695) Permanent. May be transferred to the State Archives.

[Annual Financial Reports (5-3)](http://archives.utah.gov/recordsmanagement/grs/cntgrs-5.html#30711) Permanent. May be transferred to the State Archives.

[Auditor's Annual Reports (13-8)](http://archives.utah.gov/recordsmanagement/grs/cntgrs-13.html#30668) Retain for 10 years and then destroy, if County Recorder maintains official copy. Permanent, if Auditor's copy is the official copy.

The following *municipal general schedules* will be overwritten by the above schedule:

[Annual Budget (3-1)](http://archives.utah.gov/recordsmanagement/grs/mungrs-3.html#30046) Permanent.

**– Trust Financial Records –**

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:** Between 4-7 years after final action and then destroy.

No schedules will be overwritten by this schedule.

**– Grant and Other Federal Financial Assistance Records-**

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

**Retention:** Between 3-8 years after final action and then destroy.

The following *state general schedules* will be overwritten by the above schedule:

[Block Grant Monthly Reports (2-3)](http://archives.utah.gov/recordsmanagement/grs/stgrs-2.html#30391) Retain by agency for 3 years and then destroy.

[Grant Case Files (2-9)](http://archives.utah.gov/recordsmanagement/grs/stgrs-2.html#30397) Retain by agency for 3 years after grant has expired and then destroy.

[Grant Control Files (2-10)](http://archives.utah.gov/recordsmanagement/grs/stgrs-2.html#30398) Retain by agency until superseded or obsolete and then destroy.

The following *county general schedules* will be overwritten by this schedule:

[Grant Case Files (1-45)](http://archives.utah.gov/recordsmanagement/grs/cntgrs-1.html#26250) Retain for 3 years after grant has expired and then destroy.

[Community Development Block Grant (CDBG) Administrative Records (28-14)](http://archives.utah.gov/recordsmanagement/grs/cntgrs-28.html#31821) Retain for 3 years and then destroy.

[Community Development Block Grant (CDBG) Application Records (28-15)](http://archives.utah.gov/recordsmanagement/grs/cntgrs-28.html#31822) Permanent. May be transferred to the State Archives with the authority to weed.

[Housing and Urban Development Financial Records (30-7)](http://archives.utah.gov/recordsmanagement/grs/cntgrs-30.html#31204) Retain for 3 years and then destroy.

The following *municipal general schedules* will be overwritten by the above schedule:

[Community Development Block Grant Administrative Records (1-47)](http://archives.utah.gov/recordsmanagement/grs/mungrs-1.html#31740) Retain for 3 years after end of grant period and then destroy.

[Community Development Block Grant Administrative Records (20-14)](http://archives.utah.gov/recordsmanagement/grs/mungrs-20.html#32042) Retain for 3 years after end of grant period and then destroy.

[Environmental Protection Agency (EPA) Grant Files (22-18)](http://archives.utah.gov/recordsmanagement/grs/mungrs-22.html#30276) Retain for 3 years after final audit and then destroy.

[Housing and Urban Development Financial Records (24-13)](http://archives.utah.gov/recordsmanagement/grs/mungrs-24.html#32025) Retain for 3 years and then destroy.

[Community Development Block Grant Supporting Files (24-14)](http://archives.utah.gov/recordsmanagement/grs/mungrs-24.html#31326) Retain for 3 years and then destroy.

[Library Services and Construction Act (LSCA) Grant Files (25-10)](http://archives.utah.gov/recordsmanagement/grs/mungrs-25.html#32131) Retain for 7 years after expiration of contract and destroy, provided all claims and litigation have been resolved and all applicable state and federal audits completed.

**– Grant Final Reports-**

These records are reports prepared and submitted on grants received by governmental entities on grants received. Information may include statistics, narrative, activities, and accomplishments.

**Retention:** Until final action or disposition of asset and then destroy.

The following *county general schedules* will be overwritten by the above schedule:

[Community Development Block Grant (CDBG) Application Records (28-15)](http://archives.utah.gov/recordsmanagement/grs/cntgrs-28.html#31822) Permanent. May be transferred to the State Archives with the authority to weed.

[Housing and Urban Development Historical Properties Grant Files (30-8)](http://archives.utah.gov/recordsmanagement/grs/cntgrs-30.html#31205) Permanent. May be transferred to the State Archives with authority to weed.

The following *municipal general schedules* will be overwritten by the above schedule:

[Grant Files Original Applications (1-9)](http://archives.utah.gov/recordsmanagement/grs/mungrs-1.html#30017) Permanent.

[Community Development Block Grant Application Records (1-48)](http://archives.utah.gov/recordsmanagement/grs/mungrs-1.html#31746) Permanent.

[Community Development Block Grant Application Records (20-15)](http://archives.utah.gov/recordsmanagement/grs/mungrs-20.html#32043) Permanent. May be transferred to the State Archives with authority to weed.

[Community Development Block Grant Original Application and Final Report (24-4)](http://archives.utah.gov/recordsmanagement/grs/mungrs-24.html#30330) Permanent. May be transferred to the State Archives.

[Facade Project Files (24-7)](http://archives.utah.gov/recordsmanagement/grs/mungrs-24.html#30333) Permanent. May be transferred to the State Archives.

[Housing and Urban Development Historical Properties Grant Files (24-8)](http://archives.utah.gov/recordsmanagement/grs/mungrs-24.html#30334) Permanent. May be transferred to the State Archives with authority to weed.