



**ARIZONA STATE
LIBRARY, ARCHIVES AND PUBLIC RECORDS**
A DIVISION OF THE ARIZONA SECRETARY OF STATE



**General Records Retention Schedule Issued to:
All Public Bodies
Financial Records**

**Schedule Number:
GS-1017 Rev. 1**

- Authority:** Pursuant to ARS 41-151.12(3), only the Arizona State Library, Archives and Public Records has the authority to set retention periods, including the sole authority to modify, extend or decrease records retention periods. The retention periods listed herein are the required time records must be retained. Records should be promptly and orderly disposed of at the end of their retention period. Keeping records longer than the retention period poses financial, legal, audit and investigative risks to the Agency. These risks need to be considered by State and Local Agencies when there is a compelling need to retain records for a longer period of time than the approved retention period. Records required for ongoing or foreseeable official proceedings such as audits, investigations or lawsuits, must be retained until released from such official proceedings, notwithstanding the instructions of this schedule.
- Archival Value:** Records designated as Permanent on the retention schedule must not be destroyed (ARS 39-101). If it is believed that special circumstances warrant other records to be retained permanently, contact the Arizona State Archives for assistance in determining historical or archival value. All records created prior to 1912 must be retained permanently. This retention schedule does not authorize the transfer of records to any repository other than the Arizona State Archives (ARS 41-151.09).
- Disposition:** This schedule is used in conjunction with the Certificate of Records Destruction. All records disposed under this schedule must be reported on the Certificate of Records Destruction, unless transferred to the Arizona State Archives.
- Format:** Retention periods listed on this schedule apply to all records regardless of physical form or characteristics. Records, regardless of format (including electronic, paper, microfilm, etc.) not listed in this schedule or on the approved General Retention Schedule, are not authorized to be destroyed.
- Copies:** Additional copies created for convenience or reference purposes should not be retained longer than the record copy listed in this schedule. Copies do not need to be reported on the Certificate of Records Destruction when they are disposed.
- Supersedence:** **This schedule supersedes General Schedule GS 1017, dated July 23, 2015.**

Records Analyst, Secretary of State: Richard Carroll	State Records Management Officer, Arizona State Archives & Records Management Center: Dr. Ted Hale
<i>Records Series Electronically Approved in RSM Database</i>	<i>Records Series Electronically Approved in RSM Database</i>
Assistant Director of Archives: Dennis Preisler, Ph.D.	Records Management Officer:
<i>Records Series Electronically Approved in RSM Database</i>	Records series approval on file

RECORDS MANAGEMENT CENTER

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Record Series Number	Record Series Title	Retention Period	Retention Remark	Legal Citation(s)	Approval Date
10055	<p>Accounts Payable and Receivable Records, State Agencies, Boards and Commissions</p> <p>Including, but not limited to, claims, demands, advance records and vouchers, travel requests (approved), fund transfer records, purchase orders, receiving documents, invoices and receipts, insufficient funds (NSF) and returned check records, credit card authorization records, cash transactions records (including petty cash records, receipts, summaries (daily receipts and sales), cash register tapes, voided transaction records, mail receipt lists, cash register reconciliation reports, cash refund records, and other related records), purchase card (Pro card, P-card) records, and billing and collection records.</p>	5 Years	After fiscal year created or received.		7/23/2015
10056	<p>Accounts Payable and Receivable Records, School Districts and Charter Schools</p> <p>Including, but not limited to, claims, demands, advance records and vouchers, travel requests (approved), fund transfer records, purchase orders, receiving documents, invoices and receipts, insufficient funds (NSF) and returned check records, credit card authorization records, cash transactions records (including petty cash records, receipts, summaries (daily receipts and sales), cash register tapes, voided transaction records, mail receipt lists, cash register reconciliation reports, cash refund records, and other related records), purchase card (Pro card, P-card) records, and billing and collection records.</p>	4 Years	After fiscal year created or received.		7/23/2015

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Record Series Number	Record Series Title	Retention Period	Retention Remark	Legal Citation(s)	Approval Date
10057	Accounts Payable and Receivable Records, All other public bodies Including, but not limited to, claims, demands, advance records and vouchers, travel requests (approved), fund transfer records, purchase orders, receiving documents, invoices and receipts, insufficient funds (NSF) and returned check records, credit card authorization records, cash transactions records (including petty cash records, receipts, summaries (daily receipts and sales), cash register tapes, voided transaction records, mail receipt lists, cash register reconciliation reports, cash refund records, and other related records), purchase card (Pro card, P-card) records, and billing and collection records.	3 Years	After fiscal year created or received.		7/23/2015
10058	Banking Records, Checks/Warrants (Cancelled or Voided), State Agencies, Boards and Commissions	5 Years	After fiscal year returned or voided.		7/23/2015
10059	Banking Records, Checks/Warrants (Cancelled or Voided), All other public bodies	3 Years	After fiscal year covered by budget.		7/23/2015
10060	Banking Records, All other records Including bank statements, warrant registers, reconciliation records, transfers and deposits.	7 Years	After fiscal year created or received (Requirement per Arizona Department of Revenue).		7/23/2015

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10061	Budget Records, Official Approved and Appropriated Budget	Permanent	Retain per Arizona Standards for Permanent Records or transfer to State Archivs when administrative value has been served.	ARS 39-101	7/23/2015
10062	Budget Records, All other records, School Districts and Charter Schools Including, but not limited to, fund requests, intemal reports, worksheets, calculations, revenue projections, notices of budget hearings, and affidavits of publication.	4 Years	After fiscal year covered by budget.		7/23/2015
10063	Budget Records, All other records, All other public bodies Including, but not limited to, fund requests, intemal reports, worksheets, calculations, revenue projections, notices of budget hearings, and affidavits of publication.	3 Years	After fiscal year covered by budget.		7/23/2015
10064	Capital Asset Records, Capital equipment and property inventories	3 Years	After fiscal year superseded or obsolete.		7/23/2015
10065	Capital Asset Records, Capitalization Policies	1 Year	After fiscal year superseded or obsolete.		7/23/2015
10066	Capital Asset Records, Depreciation Schedules	1 Year	After fiscal year superseded or obsolete.		7/23/2015

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10067	Capital Asset Records, All Other Records Including, but not limited to, invoices, receipts, property control records (including lost/stolen reports; obsolete/damaged items listings, amortization records, transfer records, disposition records including auction/sales, trade-ins, and catastrophic loss); contracts, leases and other related records for capital expenses, including land, building and equipment.	3 Years	After fiscal year of disposal of property but not less than 6 years after property acquired.		7/23/2015
10068	Census Bureau Reports		After superseded or obsolete.		7/23/2015
10069	Official Online Comprehensive Database - Local Government Includes receipts and expenditures.	3 Years	After fiscal year added to database.	ARS 41-725	8/22/2016
10070	Deposits with Treasurer Also includes reports to the Treasurer.	3 Years	After fiscal year deposit made.		7/23/2015

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10071	<p>Financial Management Records</p> <p>Including, but not limited to, lists of authorized check signers, accounting records including general/special journals, general/special/subsidiary ledgers and journal entry records; trial balances, credit and refund policies/procedures, statements of fees charged and expenditures incurred, lists of adjusting journal entries, summary of related party transactions, advice of encumbrance and lists of liabilities, gift and donation records (including tax credit receipt forms) and schedules of all bank accounts (chart of accounts), all investments (including trustee held investments), fees and price lists, sponsored programs, prepaid expenses, transfers, contingent liabilities, irrevocable trust activity, and installment purchases.</p>	3 Years	After fiscal year created or received.		8/23/2016
10072	<p>Financial Reports, Annual Financial Statement, General Ledger Annual Summary, or Comprehensive Annual Financial Report (CAFR)</p>	Permanent	Retain per Arizona Standards for Permanent Records or transfer to State Archivs when administrative value has been served.	ARS 39-101	7/23/2015
10073	<p>Financial Reports, All Other Detail or Summary Reports, State Agencies, Boards and Commissions</p> <p>Including weekly, monthly and ad hoc reports and work papers; affidavits of publications of annual financial reports.</p>	5 Years	After fiscal year created or received.		7/23/2015

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Record Series Number	Record Series Title	Retention Period	Retention Remark	Legal Citation(s)	Approval Date
10074	Financial Reports, All Other Detail or Summary Reports, School Districts and Charter Schools Including weekly, monthly and ad hoc reports and work papers; affidavits of publications of annual financial reports.	4 Years	After fiscal year created or received.		7/23/2015
10075	Financial Reports, All Other Detail or Summary Reports, All Other Public Bodies Including weekly, monthly and ad hoc reports and work papers; affidavits of publications of annual financial reports.	3 Years	After fiscal year created or received.		7/23/2015
10076	Internal Revenue Service (IRS) and Department of Revenue (ADOR) Forms and Reports Includes Affordable Care Act (ACA) Information Returns and transmittal records., , Also includes applicable state forms and reports for out-of-state employees records., , Including, but not limited to, W-2's and 1099 R's (including undelivered), 1099 misc. records, records related to documenting remuneration and withholding of employees and retirees.	4 Years	after fiscal year contributions were due or paid.	IRS Health Care Tip 2015-74, November 12, 2015	8/15/2016
10077	Investment Records Including trade tickets, security transaction advises and summary investment reports.	3 Years	After fiscal year investment abandoned.		7/23/2015
10078	Lien Records Records documenting liens placed on property for debt owed public body.	7 Years	After fiscal year lien paid in full.		7/23/2015
10079	Medicaid in Public Schools (MIPS) Records Applies to School Districts and Charter Schools only.	5 Years	After fiscal year of receipt of final payment.		7/23/2015

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Record Series Number	Record Series Title	Retention Period	Retention Remark	Legal Citation(s)	Approval Date
10080	Payroll Records, Deferred Compensation Quarterly Report Records	3 Years	After fiscal year created or received.		7/23/2015
10081	Payroll Records, Direct deposit records, Confirmation reports	6 Months	After received.		7/23/2015
10082	Payroll Records, Direct deposit records, All other records	3 Years	After fiscal year created or received.		7/23/2015
10083	Payroll Records, Employee personnel / payroll data add - change - delete records Includes, but not limited to, finance copy of personnel action forms, including pay or position change notices; additions to payroll, terminations, promotions, demotions, transfers, retirement system applications, records documenting voluntary deductions such as contributions to savings account, saving bond purchases; direct deposit requests, and garnishment orders.	3 Years	After fiscal year superseded or obsolete.		7/23/2015
10084	Payroll Records, Employee Time and Leave Records, School Districts and Charter Schools Includes overtime and comp time records.	4 Years	After fiscal year created or received.		7/23/2015
10085	Payroll Records, Employee Time and Leave Records, All Other Public Bodies Includes overtime and comp time records.	3 Years	After fiscal year created or received.		7/23/2015

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Record Series Number	Record Series Title	Retention Period	Retention Remark	Legal Citation(s)	Approval Date
10086	Payroll Records, All other records Including, but not limited to, payroll registers (gross and net), annual earning summaries, payroll adjustments and reimbursements, payroll voided checks, and other records documenting all remuneration made to employees, employers contributions and all Social Security contributions and adjustments.	4 Years	After fiscal year contributions were due or paid.		7/23/2015
10087	Third Party Collection Agency Records, Accounts assigned to outside collection agency	7 Years	After date of last charge to account.		7/23/2015
10088	Third Party Collection Agency Records, Statement and reconciliations	7 Years	After fiscal year created or received.		7/23/2015
10089	Unclaimed Property Records, Report submitted to Arizona Department of Revenue (ADOR) per ARS 44-323	5 Years	After fiscal year created or received.		7/23/2015
10090	Unclaimed Property Records, Un-cashed checks	5 Years 6 Months	After fiscal year created.		7/23/2015
10091	Unclaimed Property Records, All other records	7 Years	After fiscal year created or received.		7/23/2015

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10092	Retirement System Contribution Records To be used only by public bodies which utilize their own retirement system(s), and are not a member of the Arizona State Retirement System Accounts.	40 Years	After fiscal year contribution made.		7/23/2015
10093	Deferred Compensation Deposit records To be used only by public bodies which utilize their own retirement system(s), and are not a member of the Arizona State Retirement System Accounts.	20 Years	After fiscal year deposit made.		7/23/2015
30798	Official Online Comprehensive Database - Arizona Department of Administration Includes receipts and expenditures.	10 years	after fiscal year created, received or revised..	ARS 41-725	8/22/2016