

## Accounting Records

Record Title	Description	Retention	Classification	Schedule #
Accounts Payable	These records are used to pay county bills. They include copies of checks, invoices, purchase orders, and receiving reports. May also include correspondence with vendors and supporting documentation.	4 Years and then destroy (UCA 70A-2-725 (1998)).	Primary Classification: Public.	AR-001
Accounts Receivable	These records consist of copies of accounts receivables prepared by counties to collect amounts owed by vendors, organizations, and citizens having accounts with county agencies.	4 Years and then destroy (UCA 70A-2-725 (1998)).	Primary Classification: Public.	AR-002
Bank Statements	These are monthly statements showing the amount of money on deposit to the credit of the county showing date, name of bank, total deposit, withdrawals, and cash balance with interest on daily bank balances.	4 Years	Primary Classification: Public.	AR-006
Check Registers	These are multi-columnar records with chronologically arranged entries of checks. They usually include check numbers and amounts of debits or deposits per account.	7 years	Primary Classification: Public.	AR-008
Deposit Records (Daily Cash Records)	These records provide a record of cash balance sheets, receipts, deposit slip copies, deposit bag tabs, calculator tapes, and other supporting documents.	3 years	Primary Classification: Public.	AR-010
Journal Vouchers	These are accounting documents that request the transfer of funds between departments for services rendered or materials purchased. They include agency billing codes, description of product or services, and approval information.	3 years	Primary Classification: Public.	AR-013
Refund Request	This is a form signed by the customer which requests a refund of monies paid to the agency and any supporting documentation required to process the refund.	3 years	Primary Classification: Public.	AR-018
Travel - Private Vehicle Usage Files	These are mileage reimbursement authorization forms for county officials or employees to use a private vehicle for county business when it is the most economical method of travel.	3 years	Primary Classification: Public. Secondary: Private: UCA 63G-2-302(1)(f) 2009 Traveler's personal financial information is Private.	AR-024
Travel / Passenger Reimbursement Files	These files contain records relating to the reimbursement of employees for authorized travel. They may include travel orders, per diem vouchers, transportation requests, hotel reservations, and all supporting papers documenting official travel by officers, employees, dependents, or others authorized by law to travel.	3 years	Primary Classification: Public. Secondary: Private: UCA 63G-2-302(1)(f) 2009 Traveler's home address and personal financial information is Private.	AR-022
Warrant / Check Redeemed	The actual warrant or check cut from a warrant request. A warrant must be drawn "on the county treasurer in favor of all persons entitled thereto in payment of all claims and demands chargeable against the county, which have been legally examined and allowed and ordered paid by the county executive" (UCA 17-19-3 (2012)).	7 years	Private: UCA 63g-2-302 (1)(f) (2012)	AR-025