

FISCAL MANAGEMENT

RECORD SERIES TITLES	RETENTION PERIOD
ANNUAL BUDGETS	5 YEARS
ANNUAL FINANCIAL REPORTS	5 YEARS
APPLICATION FOR STATE SUBSIDY	3 YEARS
CANCELLED CHECKS	5 YEARS, PROVIDED AUDITED
CASH JOURNALS	10 YEARS
CASH RECEIPTS	3 YEARS
CHECK REGISTRIES	3 YEARS, PROVIDED AUDITED
COST STUDIES/REPORTS	3 YEARS
FISCAL RECORDS	5 YEARS, PROVIDED AUDITED AND PROVIDED NO ACTION IS PENDING
MONTHLY FINANCIAL STATEMENTS	3 YEARS
PAYROLL DEDUCTION	3 YEARS
PURCHASE ORDERS	3 YEARS
REQUISITIONS	3 YEARS
STATE AND FEDERAL GRANTS – GRANTS MANAGEMENT APPLICATION, EXPENDITURE REPORTS, NOTICE OF AWARD, BUDGET REVISIONS, GENERAL CORRESPONDANCE	3 YEARS, PROVIDED AUDITED AND PROVIDED NO ACTION IS PENDING
TRANSFER OF FUNDS	PERMANENT
VOUCHERS	3 YEARS
YEAR END ENCUMBRANCES OUTSTANDING	5 YEARS, PROVIDED AUDITED