

## **Finance/Payroll**

### **Audit Trails: Critical Information Systems**

#### **Schedule GS1-SL Item #393**

This record series consists of system generated audit trails tracking events relating to records in critical information systems including, but not limited to, systems containing patient records, law enforcement records, public health and safety records, clinical trial records, voter and election records, and financial transaction records. Audit trails link to specific records in a system and track such information as the user, date and time of event, and type of event (data added, modified, deleted, etc.). Since audit trails may play an integral part in prosecution, disciplinary actions, or audits or other reviews, agencies are responsible for ensuring that internal management policies are in place for retaining audit trails as long as necessary for these purposes.

**Retention Period:** Retain each audit trail as long as the record the entry relates.

### **Audit Trails: Routine Administrative Information System**

#### **Schedule GS1-SL Item #394**

This record series consists of system-generated audit trails tracking events relating to records in information systems used for routine agency administrative activities. Audit trails link to specific records in a system and track such information as the user, date and time of event, and type of event (data added, modified, deleted, etc.). Since audit trails may play an integral part in prosecution, disciplinary actions, or audits or other reviews, agencies are responsible for ensuring that internal management policies are in place for retaining audit trails as long as necessary for these purposes.

**Retention Period:** Retain until obsolete, superseded, or administrative value is lost. (OSA)

### **Audits: Auditor General**

#### **Schedule GS1-SL Item #8**

This record series consists of reports issued by the Auditor General to establish the position of the audited agencies against their performance standards. These records are created pursuant to Section 11.45, Florida Statutes, Definitions; duties; authorities; reports; rules. See also "AUDITS: INDEPENDENT," "AUDITS: INTERNAL," "AUDITS: STATE/FEDERAL," and "AUDITS: SUPPORTING DOCUMENTS." **These records may have archival value.**

**Retention Period:** 10 fiscal years after audit report release date. **State agencies must contact the State Archives of Florida for archival review before disposition of records. Other agencies should ensure appropriate preservation of records determined to have long-term historical value.**

### **Audits: Independent**

#### **Schedule GS1-SL Item #56**

This record series consists of reports, including any appropriate financial statements, issued by an independent auditor to establish the position of the audited agencies against their performance standards. The audits may be instigated by any agency, organization, or internal management. These records are created pursuant to Section 11.45, Florida Statutes, Definitions; duties; authorities; reports; rules, and/or Section 215.97, Florida Statutes, Florida Single Audit Act. See also "AUDITS: AUDITOR GENERAL," "AUDITS: INTERNAL," "AUDITS: STATE/FEDERAL," and "AUDITS: SUPPORTING DOCUMENTS."

**Retention Period:** 10 fiscal years after audit report release date.

### **Audits: State/Federal**

#### **Schedule GS1-SL Item #83**

This record series consists of reports issued by a federal or state auditor to establish the position of the audited agencies against their performance standards. The audits may be instigated by any agency, organization, or internal management. Records of such audits for state agencies are created pursuant to Section 11.45, Florida Statutes Definitions; authorities; reports; rules. See also "AUDITS: AUDITOR GENERAL," "AUDITS: INDEPENDENT," "AUDITS: INTERNAL," and "AUDITS: SUPPORTING DOCUMENTS." **These records may have archival value.**

**Retention Period:** 10 fiscal years after audit report release date. **State agencies must contact the State Archives of Florida for archival review before disposition of records. Other agencies should ensure appropriate preservation of records determined to have long-term historical value.**

**Audits: Supporting Documents**

**Schedule GS1-SL Item #57**

This record series consists of the documentation and supporting documents used to develop audit reports, including all bills, accounts, transaction records, reports or other related documentation. The audits may be instigated by any agency, organization, or internal management. See also “AUDITS: AUDITOR GENERAL,” “AUDITS: INDEPENDENT,” “AUDITS: INTERNAL,” and “AUDITS: STATE/FEDERAL.”

**Retention Period:** 5 fiscal years after audit report release date.

**Automated Accounting System Reports**

**Schedule GS1-SL Item #50**

This record series consists of reports generated by an agency’s automated accounting system, such as SAMAS (State Automated Management Accounting System), FLAIR (Florida Accounting & Information Resource), Aspire, or other automated accounting system. Included are such reports as a log of all updated transactions entered into the system and a financial statement for each month for all divisions and/or bureaus of the agency. See also “DISBURSEMENT RECORDS: DETAIL,” “DISBURSEMENT RECORDS: SUMMARY,” “RECEIPT/REVENUE RECORDS: DETAIL,” “RECEIPT/REVENUE RECORDS: SUMMARY,” and “FINANCIAL HISTORY SUMMARY RECORDS.”

**Retention Period:** 3 fiscal years.

**Bank/Financial Account Statements**

**Schedule GS1-SL Item #85**

This record series consists of monthly statements of bank/financial accounts and any related reconciliation records documenting debits, credits and account balances. See also “DISBURSEMENT RECORDS” items and “RECEIPT/REVENUE RECORDS” items.

**Retention Period:** 5 fiscal years.

**Bond Financing Administrative Records**

**Schedule GS1-SL Item #417**

This record series documents administrative and management activities relating to the financing of local government projects through bonded indebtedness. The series may include, but is not limited to, preliminary studies; legal opinions; proposals and prospectuses; authorizations and certificates for issuance; cancellation and exchange records; retired bonds and bond interest coupons that have been redeemed, including such information as identifying date, number of each bond and quality and value of bond by maturity; registers recording the redemption of bond coupons, including such information as upon what authority bonds and bond interest coupons were issued, details of bondholders, balances, identifying dates, number of each bond, interest paid and maturation dates; and other related correspondence and documentation. See also “BOND RESOLUTIONS/ORDINANCES.” **These records may have archival value.**

**Retention Period:** 5 fiscal years after final payment or closeout activity, whichever is later. **State agencies must contact the State Archives of Florida for archival review before disposition of records. Other agencies should ensure appropriate preservation of records determined to have long-term historical value.**

**Bond Resolutions/Ordinances**

**Schedule GS1-SL Item #191**

This record series consists of resolutions or ordinances to issue bonds to finance undertaking of any capital or other projects for the purposes permitted by the State Constitution. The series may include, but is not limited to, legal agreements, reports of principal, interest, paying agents, and reports. See Section 166.111, Florida Statutes, Municipalities, Authority to borrow. See also “BOND FINANCING ADMINISTRATIVE RECORDS.” **These records may have archival value.**

**Retention Period:** **PERMANENT.**

**Budget Records: Approved Annual Budget****Schedule GS1-SL Item #58**

This record series consists of the agency's approved annual budget and its amendments. This series does NOT include working papers, agency staff analyses, drafts, budget requests, or other supporting documentation relating to the development, modification, or implementation of an agency's final approved budget. See also "BUDGET RECORDS: SUPPORTING DOCUMENTS." **These records may have archival value.**

**Retention Period: PERMANENT. State agencies should contact the State Archives of Florida for archival review after 5 years. Other agencies should ensure appropriate preservation of records.**

**Budget Records: Supporting Documents****Schedule GS1-SL Item #88**

This record series consists of any documentation relating to the development, modification or implementation of an agency's final approved budget. The series may include, but is not limited to, working papers, agency staff analyses, drafts, budget requests and other supporting documentation. See also "BUDGET RECORDS: APPROVED ANNUAL BUDGET."4

**Retention Period: 3 fiscal years.**

**Business Tax Receipt Records: Local Government****Schedule GS1-SL Item #221**

This record series documents the method by which a local governing authority grants the privilege of engaging in or managing any business, profession or occupation within its jurisdiction pursuant to Chapter 205, Florida Statutes, Local Business Taxes. Per Chapter 205, this does not include records of any fees paid to any board, commission or officer for permits, registrations, examinations or inspections. The series includes applications, renewal cards, business tax receipts and supporting documentation. This series does not cover records relating to the issuance of business or occupational licenses by state agencies. For records documenting financial transactions associated with this process, see "RECEIPT/REVENUE RECORDS: DETAIL." See also "LICENSES: CERTIFICATE OF COMPETENCY RECORDS" and "LICENSES: CERTIFICATE OF COMPETENCY RECORDS (TEMPORARY)."

**Retention Period: 1 calendar year after expiration, revocation, or denial of business tax receipt.**

**Contracts/Leases/Agreements: Capital Improvement/Real Property****Schedule GS1-SL Item #64**

This record series consists of legal documents, correspondence, reports, and other records documenting the negotiation, fulfillment, and termination of capital improvement or real property contracts, leases, or agreements to which the agency is a party, including contracts, leases, or agreements with architects, engineers, builders, and construction companies. "Capital Improvements" shall mean improvements to real property (land, buildings, including appurtenances, fixtures and fixed equipment, structures, etc.) that add to the value and extend the useful life of the property, including construction of new structures, replacement or rehabilitation of existing structures (e.g., major repairs such as roof replacement), or removal of closed structures. "Real Property" means land, buildings, and fixtures. The terms "land," "real estate," "realty," and "real property" may be used interchangeably. See also "CONTRACTS/LEASES/AGREEMENTS: NON-CAPITAL IMPROVEMENT."

**Retention Period: 10 fiscal years after completion or termination of contract/lease/agreement.**

**Contracts/Leases/Agreements: Non-Capital Improvement****Schedule GS1-SL Item #65**

This record series consists of legal documents, correspondence, reports, and other records documenting the negotiation, fulfillment, and termination of contracts, leases, or agreements to which the agency is a party other than those involving capital improvement/real property. In addition, it includes the various contracts, leases or agreements entered into for goods and services, such as contracted legal services, the purchase of gas and fuel oil, annual purchases of inventory-

maintained items, and customer/client agreements. See also “CONTRACTS/LEASES/AGREEMENTS: CAPITAL IMPROVEMENT/REAL PROPERTY” and “BARGAINING RECORDS.”

**Retention Period:** 5 fiscal years after completion or termination of contract/lease/agreement.

### **Deferred Compensation Summary Reports**

#### **Schedule GS1-SL Item #339**

This record series consists of reports provided to the agency by deferred compensation providers summarizing contributions, gains, losses, and other fund activities over the course of the reporting period. These are not reports of individual employees' contributions or account activities.

**Retention Period:** Retain until obsolete, superseded, or administrative value is lost.

### **Disbursement Records: Detail**

#### **Schedule GS1-SL Item #340**

This series consists of records documenting specific expenditures or transfers of agency moneys for the procurement of commodities and services and other purposes. The series may include, but is not limited to, procurement records such as requisitions, requisition logs, purchase orders, contracts, purchasing card (p-card) receipts, vendor invoices, receiving reports, acceptances of contract deliverables, approvals, and related documentation; and expenditure records for disbursements made through checks, warrants, electronic fund transfers (EFT), purchasing cards, or other methods, such as payment vouchers, approvals, check registers, canceled or voided checks, check stubs, canceled or voided warrants, disbursement ledgers, journal transactions, expenditure detail reports, refund records, and other accounts payable and related documentation. The series may also include a copy of the agency's sales tax exemption form. Retention is based on Section 95.11(2), Florida Statutes, Statute of Limitations on contracts, obligations, or liabilities. See also “DISBURSEMENT RECORDS: SUMMARY,” “PURCHASING RECORDS,” and “TRAVEL RECORDS.”

**Retention Period:** 5 fiscal years after transaction completed.

### **Disbursement Records: Summary**

#### **Schedule GS1-SL Item 341**

This series consists of records providing summary or aggregate documentation of expenditures or transfers of agency moneys for the procurement of commodities and services and other purposes. The series may include, but is not limited to, summary records such as trial balance reports, check logs and registers, summary expenditure reports, federal grant final closeout reports, summary journal transactions, and other accounts payable summary and related documentation. See also “DISBURSEMENT RECORDS: DETAIL.”

**Retention Period:** 10 fiscal years.

### **Donation Records**

#### **Schedule GS1-SL Item #342**

This record series documents donations of funds, property, historical documents, artifacts, or other items of long-term value or significance to a public agency or institution including, but not limited to, donations to the collections of cultural heritage institutions such as public archives and museums. The series may include, but is not limited to, correspondence; deeds of gift and/or other transfer documentation; description and/or value of item(s) donated; and documentation of the purpose of the donation and any limitations/restrictions on use. See also “ENDOWMENTS/BEQUESTS/TRUST FUND RECORDS.”

**Retention Period:** PERMANENT.

### **Electronic Funds Transfer Records**

#### **Schedule GS1-SL Item #264**

This record series consists of the documentation necessary to establish and maintain the electronic transfer of funds. The series may include, but is not limited to: an agreement between the two parties; a form that lists both institutions' names, their routing numbers, the name(s) and authorizing signature(s) of the account holder(s); direct deposit authorizations; canceled deposit slips or checks; and documentation of the termination of service or transfer of service

to a new institution. This series does not include records of specific individual deposits or payments. Retention is pursuant to Statute of Limitations for fraud, Section 95.11(3)(j), Florida Statutes, Limitations other than for the recovery of real property.

**Retention Period:** 5 fiscal years after termination of service agreement/authorization.

### **Encumbrance/Certification Forward Records**

#### **Schedule GS1-L Item #20**

This record series consists of reports and other documentation detailing funds that have been encumbered, but not yet spent, for a specific planned, approved expenditure. This series includes lists of encumbrances to be applied against certified forward money, i.e., money brought forward from the previous fiscal year for goods and services not received until the current fiscal year.

**Retention Period:** 3 fiscal years.

### **Endowments/Bequests/Trust Fund Records**

#### **Schedule GS1-SL Item #211**

This record series documents the creation of contributions to, or expenditures from endowments, bequests, and trust funds. See also "DONATION RECORDS." **These records may have archival value.**

**Retention Period:** PERMANENT. State agencies should contact the State Archives of Florida for archival review after 5 years. Other agencies should ensure appropriate preservation of records.

### **Expenditure Plans: Capital Improvement**

#### **Schedule GS1-SL Item #208**

This record series consists of capital improvement expenditure plans detailing the long-term building and capital improvement needs of the agency. These plans may demonstrate a priority listing for capital improvement expenditures as well as a time line for each project's completion. Records may also include, but are not limited to, background supporting materials and reports and related correspondence. "Capital Improvements" shall mean improvements to real property (land, buildings, including appurtenances, fixtures and fixed equipment, structures, etc.), that add to the value and extend the useful life of the property, including construction of new structures, replacement or rehabilitation of existing structures (e.g., major repairs such as roof replacement), or removal of closed structures. These records may have archival value.

**Retention Period:** 50 anniversary years. State agencies should contact the State Archives of Florida for archival review after 5 years. Other agencies should ensure appropriate preservation of records.

### **Facility Reservation/Rental Records**

#### **Schedule GS1-SL Item #270**

This record series consists of records generated in the process of renting or scheduling a public meeting hall or room, conference site, park pavilion, cabin, tent space, recreational vehicle/camper hookup, or other public facility to an individual, group, organization, or other public agency. These records may include, but are not limited to, name of renter, renter's address and telephone number, payment information, acknowledgment of rules, liability information, damage waiver, date and time of the rental, the specific facility or portion of a facility to be reserved, and a floor plan denoting the desired arrangement of tables or chairs as requested by the renter. See also "CONTRACTS/LEASES/AGREEMENTS: NON-CAPITAL IMPROVEMENT."

**Retention Period:** 5 fiscal years.

### **False Alarm Records**

#### **Schedule GS1-SL Item #345**

This record series consists of records documenting false alarms and fees assessed for false alarm responses. The series may include, but is not limited to, correspondence, such as warning letters sent after false alarm responses; response fee

billing documentation; service tickets or invoices for alarm repairs; credit requests for alarm repairs made; and other related documentation.

**Retention Period:** 5 fiscal years.

### **Federal Income/Employment Tax Forms/Reports**

#### **Schedule GS1-SL Item #157**

This record series consists of federal tax withholding and reporting forms including, but not limited to, W-2, W-4, W-5, W-9, 940, 941-E, 1095-C, 1096, 1099, and 1099-INT. Retention period is pursuant to 26CFR31.6001-1(e)(2), Place and period for keeping records.

**Retention Period:** 4 years from the tax due date (April 15) of the year to which the record applies, or for W-4s, four years from the last tax due date of the year in which the employee separated from employment or submitted a newer W-4.

### **Fee/Service Schedules**

#### **Schedule GS1-SL Item #271**

This record series consists of a price sheet or report identifying the types of goods or services provided by the agency and any associated fees. The series may also include supporting documents used to determine service costs and fees. The price sheet or report may be reviewed and revised as necessary.

**Retention Period:** 5 fiscal years after obsolete or superseded.

### **Financial Account Authorization Records**

#### **Schedule GS1-SL Item #84**

This record series consists of an authorization to maintain a bank, purchasing card (p-card), credit card, investment or other financial account and the names of those authorized to access the account. See also "SIGNATURE AUTHORIZATION RECORDS."

**Retention Period:** 5 fiscal years after authorization superseded, expired, or canceled.

### **Financial History Summary Records**

#### **Schedule GS1-SL Item #347**

This record series consists of records providing a periodic summary of an agency's receipts and disbursements over the course of an agency's history. The series may consist of annual summary general ledgers, annual financial reports, or equivalent records in other forms.

**Retention Period:** PERMANENT.

### **Financial Reports: Local Government Annual Reports**

#### **Schedule GS1-SL Item #107**

This record series consists of local government annual financial reports required by statute or rule, including those required by Section 218.32, Florida Statutes, Annual financial reports; local government entities; Section 218.39, Florida Statutes, Annual financial audit reports, and Chapters 10.550, 10.800 and 10.850 of the Rules of the Auditor General of the State of Florida; and Section 216.102, Florida Statutes, Filing of financial information; handling by Chief Financial Officer, penalty for noncompliance. The series includes the reporting local government agency's copy as well as the copy received by the official filing agency. The reports include such information as total revenues and expenditures and outstanding long-term debt. See also "AUDITS: AUDITOR GENERAL" and "FINANCIAL REPORTS: LOCAL GOVERNMENT ANNUAL REPORTS (SUPPORTING DOCUMENTS)." **These records may have archival value.**

**Retention Period:** 10 fiscal years. **Agencies should ensure appropriate preservation of records determined to have long-term historical value.**

## **Financial Reports: Local Government Annual Reports (Supporting Documents)**

### **Schedule GS1-SL Item #108**

This record series consists of documentation supporting the information reported in the annual financial reports required by statute or rule, including those required by Section 218.32, Florida Statutes, Annual financial reports; local government entities; Section 218.39, Florida Statutes, Annual financial audit reports, and Chapters 10.558(3), 10.807(3) and 10.857(4) of the Rules of the Auditor General of the State of Florida; and Section 216.102, Florida Statutes, Filing of financial information; handling by Chief Financial Officer, penalty for noncompliance. This documentation may include information utilized in compiling the reports or may indicate how the reporting entity arrived at the reported information. See also "FINANCIAL REPORTS: LOCAL GOVERNMENT ANNUAL REPORTS."

**Retention Period:** 5 fiscal years.

## **Fuel Tax Reports**

### **Schedule GS1-SL Item #213**

This record series consists of fuel tax reports submitted to the Florida Department of Revenue by local government users and fuel terminal operators pursuant to the requirements of Chapter 206, Florida Statutes, Motor and Other Fuel Taxes, and Rule 12B-5, Florida Administrative Code, Tax On Motor Fuels, Diesel Fuels, Aviation Fuels, Pollutants And Natural Gas Fuel.

**Retention Period:** 3 fiscal years.

## **Grant Files**

### **Schedule GS1-SL Item #422**

This record series documents the activities and administration of grant funded programs, including the application process and expenditure of grant funds. The series may include, but is not limited to, grant applications; notifications to applicants of award or denial of grant funds; contracts; agreements; grant status, narrative and financial reports submitted by recipient agencies; and supporting documentation. For grantor agencies, grant cycle completion has not occurred until all reporting requirements are satisfied and final payments have been received for that grant cycle. For grant recipients, project completion has not occurred until all reporting requirements are satisfied and final payments have been made or received. See also "PROJECT FILES: FEDERAL" and "PROJECT FILES: NON-CAPITAL IMPROVEMENT." These records may have archival value.

**Retention Period:** 5 fiscal years after completion of grant cycle or project, whichever is applicable. **State grantor agencies must contact the State Archives of Florida for archival review before disposition of records. Other grantor agencies should ensure appropriate preservation of records determined to have long-term historical value.**

## **Grant Files: Unfunded Applications (Applicant's Copies)**

### **Schedule GS1-SL Item #349**

This record series consists of a grant applicant's unfunded grant applications. The series may include, but is not limited to, copies of applications, notifications of denial of funding, application reviews, correspondence, and supporting materials used in preparing the grant application. NOTE: For unfunded applications held by grantor agencies, use "GRANT FILES." See also "PROJECT FILES: FEDERAL" and "PROJECT FILES: NON-CAPITAL IMPROVEMENT."

**Retention Period:** 1 anniversary year after receipt of denial notification.

## **Investment Records**

### **Schedule GS1-SL Item #278**

This record series consists of records related to the selection and maintenance of a government's investments. The series may include, but is not limited to, selection criteria, score sheets, and correspondence concerning the selection process or potential investments; annual reports of the investments; firm histories; prospectus and other research materials; and initial goals or projected recovery at the time of the initial investment. These records may have archival value.

**Retention Period: 10 fiscal years. State agencies must contact the State Archives of Florida for archival review before disposition of records. Other agencies should ensure appropriate preservation of records determined to have long-term historical value.**

**Local Government Mileage Reports**

**Schedule GS1-SL Item #390**

This record series consists of the agency's copies of the Florida Department of Transportation Form TM: Local Government Mileage Report (or equivalent DOT form). Local governments are required by Section 218.322, Florida Statutes, County and municipal transportation program data, to provide mileage data as part of their annual financial reporting responsibilities. The report provides the number of miles of paved and unpaved roads within the local government's jurisdiction.

**Retention Period: 5 fiscal years.**

**Payment Card Sensitive Authentication Data**

**Schedule GS1-SL Item #395**

This record series consists of elements of a customer's payment card data that are used to authenticate a financial transaction using that payment card (e.g., credit card, debit card). Sensitive authentication data includes those elements defined as such by the Payment Card Industry Security Standards Council in their Data Security Standard: Requirements and Security Assessment Procedures (Version 3.1, April 2015 or subsequent edition) and includes full magnetic stripe data (also known as full track, track, track 1, track 2, and magnetic-stripe data); three-digit or four-digit card verification code or value; and personal identification number (PIN) or encrypted PIN block.

**Retention Period: DESTROY IMMEDIATELY UPON COMPLETION OF TRANSACTION.**

**Payroll Records: Court-Ordered Garnishment**

**Schedule GS1-SL Item #385**

This record series documents court-ordered garnishment of employee wages in accordance with Chapter 77, Florida Statutes, Garnishment. The series may include, but is not limited to, child support records, bankruptcy records, tax levies, and any other court-ordered garnishments stating the total amount to be collected and the amount to be deducted from each payroll; copies of final judgment of continuing garnishment; collection worksheets; employee last payment details; and copies of receipt of service of garnishment.

**Retention Period: 5 fiscal years after file becomes inactive.**

**Payroll Records: Deduction Authorizations**

**Schedule GS1-SL Item #129**

This record series consists of employee authorizations for direct deductions for insurance, union dues, credit unions, savings bonds, charitable contributions, deferred compensation, day care or other purposes. See also "ELECTRONIC FUNDS TRANSFER RECORDS" and "SOCIAL SECURITY CONTROLLED SUMMARY RECORDS."

**Retention Period: 5 fiscal years after final action.**

**Payroll Records: Ledgers/Trial Balance Reports**

**Schedule GS1-SL Item #183**

This record series consists of reports reflecting totals for the net and gross wages, FICA wages, retirement wages and deductions, tax, and other deductions in payroll as well as a summary of each account/line item's expenditures and encumbrances. See also "ENCUMBRANCE/CERTIFICATION FORWARD RECORDS," "DISBURSEMENT RECORDS: DETAIL," "DISBURSEMENT RECORDS: SUMMARY," "SOCIAL SECURITY CONTROLLED SUMMARY RECORDS," and other "PAYROLL RECORDS" items.

**Retention Period: 5 fiscal years.**

**Payroll Records: Not Posted**  
**Schedule GS1-SL Item #214**

This record series consists of any payroll records, in any format, not posted to an employee's retirement plan (plus indices, if applicable). The records are used to document payment for retirement or other purposes during an employee's duration of employment, and also list each rate of pay. The lengthy retention requirement is intended to ensure the long-term availability of records needed to determine eligibility for and properly calculate post-employment benefits when such information is not available from a retirement account. Agencies should ensure that any records needed beyond the stated retention to calculate post-employment benefits are retained. See also "ATTENDANCE AND LEAVE RECORDS," "SOCIAL SECURITY CONTROLLED SUMMARY RECORDS," and other "PAYROLL RECORDS" items.

**Retention Period:** 50 calendar years.

**Payroll Records: Posted**  
**Schedule GS1-SL Item #35**

This record series consists of any payroll records, in any format, posted to the employee's applicable retirement plan (plus indices, if applicable). The records are used to document payment for retirement or other purposes during an employee's duration of employment, and also list each rate of pay. Agencies should ensure that any records needed beyond the stated retention to calculate post-employment benefits are retained. See also "ATTENDANCE AND LEAVE RECORDS," "SOCIAL SECURITY CONTROLLED SUMMARY RECORDS," and other "PAYROLL RECORDS" items.

**Retention Period:** 5 fiscal years.

**Payroll Records: Supporting Documents**  
**Schedule GS1-SL Item #195**

This record series consists of records used in the process of determining or verifying information regarding payment for salary, retirement or other compensation purposes during an employee's duration of employment. The series may include, but is not limited to, employee time/attendance records when used at least in part to determine or verify pay or benefits, correction forms to rectify errors in payroll processing, pay lists used to verify the payroll certification report, and other related supporting materials. See also other "PAYROLL RECORDS" items.

**Retention Period:** 5 fiscal years.

**Pension Records: Plan/Fund**  
**Schedule GS1-SL Item #358**

This record series consists of performance and activity reports of pension plans/funds, including data on contributions, fund gains and losses (e.g., interest/dividends earned), amounts paid, investments purchased and sold, actuarial reports, and other information regarding the performance and status of the fund.

**Retention Period:** 5 fiscal years.

**Pension Records: Retirees**  
**Schedule GS1-SL Item #359**

This record series consists of records documenting earned pension benefits, payments, actuarial information, and other records relating to participation in a pension plan by individual retired employees. For records regarding retirement plan contributions of active employees, see "PAYROLL RECORDS" items.

**Retention Period:** 5 fiscal years after final payment.

**Performance/Maintenance/Surety Bond Records**  
**Schedule GS1-SL Item #408**

This record series consists of performance bonds or developer's cash completion bonds for work such as construction, improvements and other projects as well as for performance in office by public officials or employees. Construction-related bonds are returned to the contractor or developer once the work is completed satisfactorily or can be "cashed in" if the work is not completed satisfactorily. The series may also include supporting documentation, such as bond release

letters that let the contractor or developer know the bond is released, and return letters that accompany the returned bond. If the bonds relate to a contractual agreement to which the agency is or was a party, they would fall under the applicable CONTRACTS/LEASES/ AGREEMENTS item.

**Retention Period:** 5 fiscal years after release, return or expiration of bond.

### **Petty Cash Documentation Records**

#### **Schedule GS1-SL Item #202**

This record series consists of records documenting an agency's petty cash account including, but not limited to, receipts, bills, and monthly balances indicating amount needed for replenishing the revolving account. See also "DISBURSEMENT RECORDS: DETAIL" and "RECEIPT/REVENUE RECORDS: DETAIL."

**Retention Period:** 5 fiscal years.

### **Public Depositor Annual Report Records**

#### **Schedule GS1-SL Item #389**

This record series consists of the agency's copies of the Public Depositor Annual Report to the Chief Financial Officer (Form DFS-J1-1009 or equivalent Department of Financial Services form or predecessor form), also known as the Public Depositor Report to the Treasurer, submitted annually to the Chief Financial Officer, State of Florida pursuant to Section 280.17(6), Florida Statutes, Requirements for public depositors; notice to public depositors and governmental units; loss of protection. This series may also include documentation of authorization to execute this report. Pursuant to Rule 69C-2.032, Florida Administrative Code, Execution of Forms, Proof of Authorization, documentation of authorization may include copies of minutes of board meetings, charters, constitutions, bylaws, and evidence of incumbency.

**Retention Period:** 5 fiscal years.

### **Purchasing Records**

#### **Schedule GS1-SL Item #42**

This record series consists of copies of purchase orders that are retained by the originating office, while the record copy is sent to the Purchasing/Business Office and another copy is sent to the appropriate vendor for action. The series may include, but is not limited to, copies of requisitions, copies of receiving reports, and a log of outstanding and paid requisitions and purchase orders used for cross-referencing purposes. See also "DISBURSEMENT RECORDS: DETAIL."

**Retention Period:** Retain until obsolete, superseded, or administrative value is lost..

### **Receipt/Revenue Records: Detail**

#### **Schedule GS1-SL Item #365**

This series consists of records documenting specific receipts/revenues collected by an agency through cash, checks, electronic fund transfers (EFT), credit and debit cards, or other methods. The series may include, but is not limited to, records such as cash collection records and reports, cash receipt books, cash register tapes, deposit/transfer slips, EFT notices, credit and debit card records, receipt ledgers, receipt journal transactions and vouchers, refund records, bad check records, and other accounts receivable and related documentation. NOTE: Agencies that electronically transmit checks to a financial institution must retain the checks under this item unless the financial institution is retaining complete images of the checks for the minimum retention required for this item. Retention is based on Section 95.11(2), Florida Statutes, Statute of Limitations on contracts, obligations, or liabilities. See also "RECEIPT/REVENUE RECORDS: SUMMARY."

**Retention Period:** 5 fiscal years after transaction completed.

### **Receipt/Revenue Records: Summary**

#### **Schedule GS1-SL Item #366**

This record series consists of records providing summary or aggregate documentation of receipts/revenues collected by an agency. The series may include, but is not limited to, records such as trial balance reports, bank statements, credit

and debit card reports, revenue reconciliations, collection balance sheets, and other accounts receivable summary and related documentation. See also "RECEIPT/REVENUE RECORDS: DETAIL."

**Retention Period:** 10 fiscal years.

**Registration/Permit/License/Certification Records: Required by City or County Code/Ordinance (No Permitting Fee)**

**Schedule GS1-SL Item #427**

This record series consists of application files for registrations, permits, licenses or certifications as required by city or county code/ordinances not requiring a permitting fee. The records may relate to a wide variety of issues or activities, including, but not limited to: special events and/or temporary street closures for such activities as construction on private property, repairs, parades, street parties, garage/yard sales, temporary signs, and other events; contractors authorized to work within the city or county; small businesses; abandoned or foreclosed real property; residential rental property; residential or public parking; solicitors or peddlers; bicycles; tree removal; and construction or demolition debris disposal. The series may include, but is not limited to, applications, affidavits and other supporting documentation as required by the code/ordinance.

**Retention Period:** 1 anniversary year after denial or expiration of registration/permit/license/certification or withdrawal/abandonment of application.

**Registration/Permit/License/Certification Records: Required by City or County Code/Ordinance (Permitting Fee)**

**Schedule GS1-SL Item #428**

This record series consists of application files for registrations, permits, licenses or certifications as required by city or county code/ordinances requiring a permitting fee. The records may relate to a wide variety of issues or activities, including, but not limited to: special events and/or temporary street closures for such activities as construction on private property, repairs, parades, street parties, garage/yard sales, temporary signs, and other events; contractors authorized to work within the city or county; small businesses; abandoned or foreclosed real property; residential rental property; residential or public parking; solicitors or peddlers; bicycles; tree removal; and construction or demolition debris disposal. The series may include, but is not limited to, applications, affidavits and other supporting documentation as required by the code/ordinance.

**Retention Period:** 5 fiscal years after denial or expiration of registration/permit/license/certification or withdrawal/abandonment of application

**Revenue Sharing Applications**

**Schedule GS1-SL Item #388**

This record series consists of the agency's copies of Revenue Sharing Applications (Form DR-700218 or equivalent DOR form) submitted annually to the Florida Department of Revenue pursuant to Rule 12-10.008(3), Florida Administrative Code, State Revenue Sharing, Administration. Refer to Chapter 218, Part II, Florida Statutes, Revenue Sharing Act of 1972. The Department of Revenue no longer requires annual submission of this application.

**Retention Period:** 5 fiscal years.

**Sales/Use/Local Option Tax Records**

**Schedule GS1-SL Item #368**

This record series consists of the agency's copies of monthly or quarterly Sales and Use Tax Returns (DR-15, DR-15EZ, or equivalent) submitted to the Department of Revenue per Chapter 212, Florida Statutes, Tax On Sales, Use, And Other Transactions.

**Retention Period:** 5 fiscal years.

## **Signature Authorization Records**

### **Schedule GS1-SL Item #300**

This record series consists of forms authorizing individuals to sign purchase orders, credit cards/receipts, or paychecks, to accept packages requiring a signature, or to sign off on other types of agency business. See also "FINANCIAL ACCOUNT AUTHORIZATION RECORDS."

**Retention Period:** 1 fiscal year after obsolete or superseded.

## **Social Security Controlled Summary Records**

### **Schedule GS1-SL Item #144**

This record series consists of an agency's copy of the State's Federal Insurance Contributions Act (FICA) report; Florida Retirement System agencies submit these reports to the Division of Retirement. The report indicates the total taxable wages plus the FICA amount withheld from employee wages and the employer's contribution. See also "PAYROLL RECORDS" items.

**Retention Period:** 4 calendar years after due date of tax.

## **Telephone Call Records**

### **Schedule GS1-SL Item #28**

This record series consists of logs or other documentation of telephone calls (landline or cellular) or facsimile transmissions (faxes) maintained in order to reconcile with telephone service bills/invoices or for general office administration purposes. The series does not include telephone messages.

**Retention Period:** Retain until obsolete, superseded, or administrative value is lost.

## **Tourist Development Tax Collection Records**

### **Schedule GS1-SL Item #305**

This record series documents the collection of the levy that is imposed by counties on persons who rent, lease, or let for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, roominghouse, mobile home park, recreational vehicle park, or condominium for a term of six (6) months or less. Refer to Section 125.0104, Florida Statutes, Tourist development tax; procedure for levying; authorized uses; referendum; enforcement, and Section 95.091, Florida Statutes, Statute of Limitations on actions to collect taxes.

**Retention Period:** 5 fiscal years after account no longer active.

## **Travel Records**

### **Schedule GS1-SL Item #52**

This record series consists of copies of travel vouchers and related records detailing expenses incurred during travel and the authorized per diem rate indicated or the amount of reimbursement based on the actual cost of lodging and meal allowances and other expenses. Copies of travel authorizations, itineraries and other supporting documents may also be included. See also "DISBURSEMENT RECORDS: DETAIL."

**Retention Period:** 5 fiscal years.

## **Truth-In-Millage (TRIM) COMPLIANCE FLIES**

### **Schedule GS1-SL Item #375**

This series documents each local taxing authority's compliance with Florida's Truth-in-Millage statutory requirements relating to proposed tax assessments and millage rates. The series may include, but is not limited to, copies of the following: forms submitted to the Department of Revenue such as DR-420 Certification of Taxable Value, DR-420S Certification of School Taxable Value, DR-422 Certification of Final Taxable Value, and DR-487 Certification of Compliance, or their equivalent forms; copies of public hearing agendas and/or minutes; copies of ordinances or resolutions adopting the final millage rate and the final budget; and newspaper page(s) containing, and proof of publication from the newspapers for, any related legal advertisements such as the Budget Summary Advertisement, Notice of Proposed Tax Increase, Notice of Budget Hearing, Notice of Tax for School Capital Outlay (for schools),

Amended Notice of Tax for School Capital Outlay, and (for counties) Notice – Tax Impact of Value Adjustment Board (Form DR-529). Records are created and submitted pursuant to Chapter 200, Florida Statutes, Determination of Millage.

**Retention Period:** 5 fiscal years.

### **Unclaimed Property Records**

#### **Schedule GS1-SL Item #309**

This record series consists of agency copies of the Report of Unclaimed Property submitted to the Department of Financial Services as required by Section 717.117, Florida Statutes, for the registration of unclaimed or abandoned tangible or intangible property. Section 717.1311(1), Florida Statutes, Disposition of Unclaimed Property – Retention of Records, requires agencies holding unclaimed or abandoned property to maintain records of the specific type of property, amount, name, and last known address of the owner for five years after the property becomes reportable.

**Retention Period:** 5 anniversary years after the property becomes reportable.

### **Unemployment Compensation/Reemployment Assistance Tax Records**

#### **Schedule GS1-SL Item #149**

This record series consists of the agency's copies of Employers Quarterly Reports (UCT-6) or other reports to the Department of Revenue as required by Rule 73B-10.025, Florida Administrative Code, Reports Required of Liable Employers. The reports provide the name of each employee, employee number, amount of wages paid during the quarter subject to unemployment benefits, social security number, number of weeks covered, and other information used in determining unemployment/reemployment assistance benefits due to applicants. The series may also include receipts and statements of charges. Retention is pursuant to Section 443.141(4)(f), Florida Statutes, which states, "The collection of any contribution, reimbursement, interest, or penalty due under this chapter is not enforceable by civil action, warrant, claim, or other means unless the notice of lien is filed with the clerk of the circuit court as described in subsection (3) within 5 years after the date the contribution, reimbursement, interest, and penalty were due."

**Retention Period:** 5 fiscal years.

### **Vouchers: Federal Projects Paid**

#### **Schedule GS1-SL Item #156**

This record series consists of vouchers paid for federally funded projects. Check with applicable agency for any additional requirements. See also "PROJECT FILES: FEDERAL."

**Retention Period:** 5 fiscal years after completion or termination of project.