

Nevada Local Government Retention Schedule- Updated November 24, 2014

Section Number C-1007

Financial Records

Abstract of Taxes

LRDA Number 20071313

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series is an abstract of real and personal taxes for the local government showing each taxing district, tax rate, real and personal property valuation, total valuation, allocations for various funds, total local levy, and grand total levy.	Permanent	None	None	None

Accounting Files (Office Copy)

LRDA Number 20070046

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
These types of records are used to administer and document financial transactions and accounting functions (including accounts receivable and accounts payable) and may contain but are not limited to computer generated forms and reports, invoices, receipt books, journal entries, ledgers, accountant spreadsheets, disbursement log, billing claims, records of petty cash, charge slips, cashiers tapes, cash register tapes, daily cash and receipt reports, petty cash records, credit and collections records, copies of requisitions and purchase orders, vouchers, notes, correspondence and related documents.	Until resolution of an annual audit.	NRS 354.624, NAC 239.165 (1)(2)	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

Accounts Payable Files

LRDA Number 20071235

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents the payment of bills for goods and services. This series may include, but is not limited to, billing statements, expense reimbursements, copies of checks, original invoices, copies of purchase orders, copies of bids and contracts, computer generated reports and printouts, vouchers, payment authorizations, receipts, cancelled checks or warrants, supportive documentation, and related correspondence.	Six (6) fiscal years from the end of the fiscal year to which the records pertain.	NRS 354.170 to 354.190, NRS 11.190 (1)(b), NRS 354.23 to 354.250, NAC 239.165 (1)(2)	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

Accounts Receivable Files

LRDA Number 20070445

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents revenues owed by vendors, citizens, organizations, governments, and others, to be credited to accounts. This series may include, but is not limited to, computer generated reports, receipts, invoices, awards, logs, lists, summaries, credit card vouchers/remittances, financial statements and similar records. Information often includes receipt amount, date, invoice number, name, account number, account balance, adjustments, and similar data.	Six (6) fiscal years after collected or deemed uncollectible.	NRS 354.255 to 354.257, NRS 11.190 (1)(b), NAC 239.165 (1)(2)	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

Audit Materials

LRDA Number 20070006

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series consists of information provided to internal or external auditors by local governmental entities in accordance with NRS 354.624. Information may include, but is not limited to, various fund statements, property reports or lists, copies of accounting records, declarations of compliance, and any other records requested by or provided to auditors.	Until completion of annual audit.	NRS 354.624	None	None

Auditors' Reports

LRDA Number 20070005

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents annual financial audits of a local governmental entity (including school districts) and may include, but is not limited to, accountant's summary, fund statements, revenue statements, fund balance details, financial schedules, auditor's comments and recommendations, auditors work papers, copies of prior audit reports, related correspondence and similar documents.	Permanent.	NRS 354.624	None	None

Bank Transaction Records

LRDA Number 20071311

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents the current status and transaction activity of funds held at banks. This series may include, but is not limited to, account statements, deposit and withdrawal slips, certificate of deposits, bank account reconciliations, transaction dates, beginning balance, check or deposit amount, document numbers, wire transfer request forms, automated clearing house records, adjustments, description of transaction, ending balance, and related documents.	Until completion of annual audit.	NRS 354.624, NAC 239.165 (1)(2)	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

Bankruptcy Records

LRDA Number 20070469

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents the notification of the local government that certain individuals have filed for bankruptcy protection. They are used to determine if the individual owes money to the local government and to file notice or claim with the court. Records may include notification from U.S. Bankruptcy Court, debtors name, account information, request for relief of automatic stay, reorganization and payment plans, discharge information, correspondence, and related documents.	Six (6) fiscal years after repayment or discharge of the debt.	11 USC section 101, NRS 11.190 (1)(a), NAC 239.165 (1)(2)	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

Bills for Care of Indigent Persons

LRDA Number 20070426

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents the cost for services provided to indigent persons and may contain, but is not limited to, information on individual receiving services, type of care provided, bills for hospital charges, physicians charges, ambulance charges, and charges from other medical providers, bill payment information, related correspondence, and similar documents.	Three (3) fiscal years from the date of bill payment.	NRS 428.045, NAC 239.165 (1)(2)	Portions of this record series may contain confidential information (information on applicants or recipients of public assistance) and must be destroyed in a secure manner that will prevent reconstruction of the information.	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

Bond Registers and Records

LRDA Number 20070427

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series is usually a listing of bonds issued and redeemed and may contain, but is not limited to, information on coupon number, amount of bond, date bond issued, date of bond redemption, purpose of bond and to whom bond was issued.	Ten (10) fiscal years after bond expires. Review for historical value.	None	None	None

Check Registers

LRDA Number 20070429

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series consists of a register of all checks issued and usually includes check number, date of check, amount of check, individual or vendor to whom the check was written, invoice information, and the purpose of check. This series may also include checkbooks, and computer printouts such as check run reports.	Six (6) fiscal years from the end of the fiscal year to which the record pertains.	42 USC section 405 (c)(2)(C)(viii), NRS 205.4617, NRS 11.190 (1)(b)	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

Checks, Cancelled

LRDA Number 20070430

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents checks that have been cancelled, spoiled, voided, or stale dated.	Three (3) fiscal years from the end of the fiscal year to which the record pertains.	42 USC section 405 (c)(2)(C)(viii), NRS 205.4617, NRS 11.190 (3)(d)	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

Claims **LRDA Number 20070431**

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents claims on the governmental entity for goods and services provided and may include, but is not limited to, billing claims, copies of invoices with supporting documents, vouchers payable, control numbers, authorized approvals, and related documents.	Three (3) fiscal years from the payment of the claim.	NRS 11.190 (3)(d)	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

Claims Against Others **LRDA Number 20071547**

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents claims against the public and insurance companies for the recovery of costs for damage to governmental property. This series may contain, but is not limited to, damage reports, copies of police reports, damage estimates, cost reports, photographs, summaries, copies of insurance documents, legal documents, related correspondence, and similar records.	Six (6) fiscal years after final payment is received, or one (1) fiscal year after the claim is written off as uncollectible.	NRS 354.255 to 354.257, NRS 11.190 (1)(b), NAC 239.165 (1)(2)	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

Claims, Listings of **LRDA Number 20070432**

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series is a report listing claims against the various budget accounts of the governmental entity.	Six (6) fiscal years from the date of report.	None	None	None

Credit Card Payment Records **LRDA Number 20071665**

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents the payment of money owed to local governmental entity by credit/debit card or electronic transfers of money. This series may contain, but is not limited to, records documenting type of charge, payment amount, credit/debit card information, copies of bills, bank statements, computer printouts, receipts, related correspondence and similar documents.	Until completion of annual audit.	NRS 354.624, NRS 205.4617, NRS 360.092, NRS 354.770, NAC 239.165 (1)(2)	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

Direct Deposit Authorizations

LRDA Number 20071259

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents authorizations to deposit employee payroll earnings into employee bank accounts through direct deposit. This series may include, but is not limited to, employee name, name of financial institution, authorization form, related correspondence, and similar documents.	Three (3) years after employee termination, cancellation, or change of authorization.	29 CFR 516.5, NRS 11.190 (3)(d), NRS 239B.030, NAC 239.165 (1)(2)	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

Direct Payment Records

LRDA Number 20071513

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents the automatic payment of utility and other service types of bills from an individual's bank or similar account. This series may contain ,but is not limited to, application form, customer information, bank account information, type of service account, account number, copies of billing statements, customer payment reports, payment histories, related correspondence and similar documents.	Six (6) fiscal years from the end of the fiscal year to which the record pertains.	NRS 354.255, NRS 354.760 to 354.770, NRS 11.190 (1)(b), NRS 11.190 (3)(d), NAC 239.165 (1)(2)	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

Employment Tax Records

LRDA Number 20070450

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series is used to report the collection, distribution, deposit, and transmittal of federal income taxes. Records may include the federal miscellaneous income statement (1099), wage and tax form (W-2), request for taxpayer identification number and certificate (W-9), employers' quarterly federal tax return (941, 941E), tax deposit coupon (8109), and similar completed forms.	Four (4) years after the tax year in which the taxes are due, or four (4) years after the date the tax is paid, whichever is later.	26 CFR 31.6001.1, 42 USC section 405 (c)(2)(C)(viii) [SSN], NRS 239B.030, NAC 239.165 (1)(2)	This record series may contain confidential or sensitive information and must be destroyed in a secure manner that will prevent reconstruction of the information.	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

Fees, Requests for Payment

LRDA Number 20071039

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This series documents payment requests and may include but is not limited to overdue notices, requests for payment, receipts, related correspondence and similar documents.	One (1) fiscal year after receipt of payment or after written off as uncollectible.	None	None	None

Fixed Assets and Inventories

LRDA Number 20070440

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents the process of updating and reconciling an inventory of the fixed assets in a governmental entity's possession. Records in this series may contain, but are not limited to, fixed asset inventories, copies of purchase orders and other fiscal records, monthly or annual property reports, copies of other property records, reports from Purchasing, memos, correspondence and related documents. Information contained in the Purchasing reports often includes: description of the items, manufacturers model and serial numbers, ID number, purchase order number, original cost, value, dates (purchased, received, etc.) and commodity code.	Five (5) fiscal years after superseded.	NRS 354.625, NAC 354.750	None	None

Fraudulent Checks

LRDA Number 20071317

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents the cancellation and reissue of warrants (checks) due to "forgery" [someone other than the named individual endorsing and cashing the check]. This record series may contain, but is not limited to, cancellation of warrant, affidavits, copies of checks (warrants), copies of payment voucher forms, copies of deposit receipts, copies of bank statements, reissue document forms, copies of computer printouts, court documents, notes, supporting documents, and related correspondence.	Three (3) fiscal years from the end of the fiscal year to which the record pertains.	42 USC section 405 (c)(2)(C)(viii), 42 USC section 1320C-9, NRS 422.290, NRS 205.4617, NRS 11.190 (3)(d), NAC 239.165 (1)(2)	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

Fund Transfer Records

LRDA Number 20071520

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents moneys transferred from one fund to another showing date, amount transferred, name of funds, purpose, and balance.	Until completion of an annual audit.	NRS 354.624, NRS 354.598005, NRS 354.6115, NAC 354.360, NRS 11.190 (3)(d)	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

Fundraising Records

LRDA Number 20070147

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents fundraising activities such as athletic ticket sales, merchandise sales, food and beverage sales, used book sales, car washes and similar activities used to supplement the income of various local government programs. This series may contain, but is not limited to, fundraising activity reports, lists of donors, thank you letters, event reports, sales reports, merchandise reports, income statements, cash register tapes, copies of receipts, cost reports, related correspondence and similar documents.	Retain fundraising reports for three (3) calendar years from the date of the event or activity. Retain financial records until completion of an annual audit. Review for historical value.	NRS 11.190(3)(d), NRS 205.4617, NAC 239.165 (1)(2)	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent its reconstruction.	Address public-access issues with your records manager, records management officer, records management review committee, or other "custodian of records" [NRS 239.121(1)].

General Ledger

LRDA Number 20070442

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series consists of one or more series of financial ledgers providing a final year to date summary of accounting data and a permanent audit trail for all fiscal receipts and disbursement transactions affecting any and all local government funds and accounts, including receipts and expenditures from all revenue sources, both public and private.	Permanent.	None	None	None

Gift and Donation Records [Financial Records]

LRDA Number 20071527

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents gifts and donations to the local government . This series may contain, but is not limited to, donor information, acknowledgement letters, financial statements and reports, records of fund disbursements, copies of checks, receipts, related correspondence, and similar documents.	Retain records related to significant monetary or property donations, wills, bequests, endowments, trusts and similar actions permanently. Retain other gift financial records for six (6) fiscal years from the fiscal year to which the records pertain.	NRS 11.190 (1)(b), NRS 11.190 (3)(d), NRS 205.4617, NAC 239.165 (1)(2)	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

Grants: Financial Records

LRDA Number 20070059

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents the awarding of funds from federal government, state government, private organizations, private benefactors, and similar sources. This series may include, but is not limited to, accounting reports, expenditure reports, audit reports, monitoring reports, copies of purchase orders, warrants, warrant registers, vouchers, correspondence, and other similar financial records.	Three (3) fiscal years from the submission of the final expenditure report, or for the retention period required by the granting authority, whichever is longer.	NRS 205.4617, NAC 239.165 (1)(2)	If this series contains any confidential or sensitive information that information should be destroyed in a secure manner that will prevent its reconstruction.	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

Grants: Proposals, Reports and Results

LRDA Number 20070060

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents the awarding of funds from federal government, state government, private organizations, private benefactors, and similar sources. This series may include, but is not limited to, application and supporting documentation, project proposal, project plans and objectives, award notification, grant related contracts and/or agreements, equipment inventories, statistical reports, monitoring reports, summary reports, correspondence, and related documents.	Three (3) fiscal years after the grant is closed, or for the retention period required by the granting authority, whichever is longer.	NRS 205.4617, NAC 239.165 (1)(2)	If this series contains any confidential or sensitive information that information should be destroyed in a secure manner that will prevent its reconstruction.	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

Grants: Unfunded

LRDA Number 20071248

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series contains applications and supporting documentation relating to federal, state, and private grants submitted by local governmental entities which were not funded or were denied.	As long as administratively useful to the agency.	NRS 205.4617, NAC 239.165	This record series may contain confidential or sensitive information (such as the Tax ID number) and should be destroyed in a secure manner that will prevent reconstruction of the information.	Address public-access issues with your records manager, records management officer, records management review committee, or other "custodian of records" [NRS 239.121(1)].

Grants: Federal Grants- Real Property and Equipment

LRDA Number 20070716

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series is used to document real property and equipment purchased with funds from federal grants. This series may include, but is not limited to, copy of grant application documents; real property documentation (maps, plots, title records, etc.); equipment records (purchase documentation, user manuals, property ID documentation, etc.); tax documentation (assessment records, IRS tax documents, state and local government tax documentation, etc.); disposition records (sales, transfers or discarding records), related correspondence, and similar documentation.	Three (3) federal fiscal years from the date of the disposition, replacement or transfer of the property or equipment, or for the retention period required by the granting authority, whichever is longer.	NRS 205.4617, NAC 239.165 (1)(2)	This record series may contain confidential or sensitive information (such as the Tax ID number) and should be destroyed in accordance with NAC 239.165 when the retention period has expired.	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

Housing Authorities Files

LRDA Number 20071732

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents various affordable housing programs usually funded by the federal government and managed by local housing authorities and may contain, but is not limited to, applications for assistance, assistance payment records, tenant information, authorization forms, inspection reports, checklists, income verifications, copies of plans or drawings, state and/or federal forms, related correspondence and similar documents.	For fiscal records retain three (3) federal fiscal years from the submission of the final expenditure report, or for the retention period required by the granting authority, whichever is longer. For property and equipment retain three (3) federal fiscal years from the date of the disposition, replacement or transfer of the property or equipment, or for the retention period required by the granting authority, whichever is longer.	24 CFR 85.42, 7 CFR 3015.21 to 3015.22, NRS 315.170, NRS 315.320, NRS 315.961 to 315.996, NRS 239B.030, NRS 205.4617, NRS 239A.080, NAC 239.165 (1)(2)	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

Investment Records**LRDA Number 20070444**

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series is used to document and administer investment accounts and may contain, but is not limited to, investment fund information, records related to specific investments, investment registers, investment reconciliations, confirmations of purchase, bank statements, records which document transaction activity, investment fund balances, investment performance documentation, related correspondence and similar documents.	Six (6) fiscal years from the end of the fiscal year to which the record pertains.	NRS 11.190 (1)(b)	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

IRS Section 125 Records**LRDA Number 20101833**

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series is used to document premiums paid on voluntary benefit plans. Records may include, but are not limited to, employee personal data, employee contribution reports, pre-tax documentation, status reports, payroll deduction reports, and similar information. Premiums paid through IRS approved Section 125 (cafeteria) plans are paid on a pre-tax basis and are excluded from gross income.	Four (4) years after the tax year in which the taxes are due, or four (4) years after the date the tax is paid, whichever is later.	26 USC 125, 26 USC 106, 26 USC 6039D, 26 CFR 31.6001-1, NAC 239.165	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

Journal Entries**LRDA Number 20070446**

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This series documents journal entries detailing accounts to be charged and credited and is used to make adjustments and corrections to accounting records. These types of records usually include information on account number, amount debited, amount credited, account description, and reason for journal entry.	Six (6) fiscal years from the end of the fiscal year to which the record pertains.	NRS 11.190 (1)(b)	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

Journal Entries-Bonds**LRDA Number 20101798**

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents journal entries related to bonds detailing accounts to be charged and credited and is used to make adjustments and corrections to accounting records. These types of records usually include information on bond, account number, amount debited, amount credited, account description, and reason for journal entry.	Ten (10) fiscal years from the expiration of the bond.	NRS 354.59817, NRS 354.624, NAC 239.165 (1)(2)	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

Liens and Releases

LRDA Number 20071666

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents liens filled for non-payment of taxes, services or merchandise in accordance with state/federal law. This series may contain, but is not limited to, notice of lien, refilling form, certificate of release, certificate of subordination, correction notices, certificate of non-attachment, certificate of revocation and reinstatement, certificate of withdrawal, copies of court documents, related correspondence and similar documents.	Retain records related to tax liens for ten (10) calendar years from the date of filing or refilling, whichever is later. Retain records related to liens for merchandise or services for six (6) calendar years from the date of final payment or action.	26 CFR 301.6502, 26 CFR 301.6103 (a)(1) thru (p)(7), NRS 375A.310, NRS 11.190 (1)(a), NAC 239.165 (1)(2)	This record series may contain confidential or restricted information and must be destroyed in a secure manner that will prevent reconstruction of the information.	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

Local Government Financial Emergency Files

LRDA Number 20071746

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series is used to aid a local government entity throughout a financial crisis and may contain, but is not limited to, accounting records (including accounts payable, accounts receivable, bank statements, purchase orders, claims, etc.) resolution requesting assistance, audit reports, budgets, contracts and agreements, corrective action plans, meeting records, public hearing records, special reports (financial analysis, proposals, etc.), correspondence and supportive documentation.	Six (6) fiscal years from the end of the fiscal year in which the financial emergency was declared over. Review for historical value.	NRS 354.675 to 354.725, NRS 11.190 (1)(a)(b), NRS 205.4617, NRS 239B.030, NAC 239.165	The Nevada Department of Taxation is the office of record for this record series. Portions of this series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	Address public-access issues with your records manager, records management officer, records management review committee, or other "custodian of records" [NRS 239.121(1)].

Monthly Budget Status Reports

LRDA Number 20071517

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents the monthly status of local government budgets. This series may contain, but is not limited to, information on original budget authority, budget adjustments, outstanding encumbrances, unencumbered balances, expenditures to date, amounts expended in the current month, breakdowns by category, supporting documentation and similar information.	Until completion of an annual audit.	NRS 354.280, NRS 354.624	None	None

NRS 338.1444 Report**LRDA Number 20081761**

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents compliance with NRS 338.1444, requirements for awarding of contract for smaller public work to contractor.	Three (3) fiscal years from the end of the fiscal year to which the report pertains.	NRS 338.1444, NRS 11.190 (3)(d)	NRS 338.1444 (3) At least once each quarter, a local government shall prepare a report detailing, for each public work over \$25,000 for which a contract for its completion is awarded pursuant to paragraph (a) of subsection 1, if any: The name of the contractor to whom the contract was awarded; The amount of the contract awarded; A brief description of the public work; and the names of all contractors from whom bids were solicited. A report prepared pursuant to subsection 3 is a public record and must be maintained on file at the administrative offices of the applicable public body.	

Payroll Administrative Reports**LRDA Number 20070452**

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series contains reports, statistical studies, and other records designed and used for budget preparation, projections, workload and personnel management, research, and general reference. It consists of summary reports organizing wages, deductions, and other data into categories such as quarter-to-date, year-to-date, fiscal year-to-date, breakdowns by area of expense, employee / employer contributions, and similar administrative reports.	Three (3) fiscal years from the fiscal year to which the reports relate.	42 USC section 405 (c)(2)(C)(viii) [SSN], NAC 239.165 (1)(2)	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

Payroll Deduction Input Documents

LRDA Number 20071686

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series is used to document and administer deductions to employee's payroll. This series includes all forms used to input information into system for a payroll deduction, including authorization forms for the deductions.	Retain authorization forms for a period of three (3) fiscal years after the form is cancelled or superseded, or after the termination of the employee. Retain file maintenance documents for two (2) fiscal years from the date of the document.	29 CFR 516 (c), NRS 239B.030, NRS 205.4617, NRS 11.190 (3)(d), NAC 239.165 (1)(2)	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

Payroll Files

LRDA Number 20070449

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series is used to document and administrate the payroll of local government employees. This record series may contain, but is not limited to, employee time records, cost summary reports, detail cost listings, copy of pay register, direct deposit reports, pay worksheets, net pay adjustments, quarterly reports, and similar reports and documents.	Three (3) fiscal years from the fiscal year to which the records pertain.	29 CFR 516.5(a), 29 CFR 516.6(a), NRS 608.115, NRS 11.190 (3)(d)	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

Payroll Maintenance Reports

LRDA Number 20071687

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series is used in-house to control, correct, and maintain computer data related to the payroll system.	Two (2) fiscal years from the fiscal year to which the document pertains.	29 CFR 516.6, NRS 239B.030, NRS 205.4617, NAC 239.165 (1)(2)	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

Payroll Registers or Reports

LRDA Number 20070451

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents pay and benefits earned by governmental employees. This series may contain, but is not limited to, information such as employee name and payroll number, social security number, hours worked, rate, overtime, various allowances, gross pay, federal and other withholdings, voluntary deductions, garnishments, net pay, retirement deductions, leave earned and taken, payroll codes, check number and agency code, warrants issued, warrant register, and related data.	Retain year-end registers/reports for a minimum period of sixty (60) years from the year to which the record pertains. Retain other payroll registers for a minimum period of six (6) fiscal years from the fiscal year to which the records pertain.	42 USC section 405 (c)(2)(C)(viii) [SSN], 29 CFR 516.5(a), 29 CFR 516.6(a), NRS 608.115, NRS 11.190 (1)(b), NRS 11.190 (3)(d), NAC 239.165 (1)(2)	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information. Address public-access issues with your records manager, records management officer, records management review committee, or other "custodian of records" [NRS 239.121(1)].	This record series has been used to prove employment, verify retirement, and document longevity for employees when other records were not available. This is the reason for the sixty (60) year retention period.

Payroll Reports / Printouts (office copies)

LRDA Number 20070066

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents and verifies staff payroll activities. This series may include, but is not limited to, copies of internal computer printouts, longevity documents, time and attendance reports, time sheets, leave forms, ledgers, payroll deduction forms and related documents. The official copy of this type of report or printout is usually retained by Treasurers, Comptrollers, Finance Departments, or similar entities.	One (1) fiscal year from date of the document.	NRS 239B.030, NAC 239.165 (1)(2)	This record series may contain confidential or restricted information and should be destroyed in a secure manner that will prevent reconstruction of the information.	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

Postal/Freight Records

LRDA Number 20071532

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series is used to administer and document transactions with the U.S. Postal Service, private couriers (such as FedEx, UPS, etc.) and private carriers concerning postal or freight services. Records may include, but are not limited to, postal meter records, receipts for postage stamps, receipts for registered and certified mail, receipts and documentation for insured mail, special delivery records, shipping company information, invoices, bills of lading, shipping tags, shipping receipts, shipment logs, documentation on the items being shipped, insurance documentation, loss and/or damage reports, correspondence and related documents.	Three (3) fiscal years from the end of the fiscal year to which the record pertains.	NRS 11.190 (3)(d)	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

Procurement Card Records

LRDA Number 20071310

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series is used to document and administer the authorization and use of procurement cards. This record series may contain, but is not limited to, authorizations, applications, agreements, procurement card logs, policy and procedure guides, and other documents used to create procurement card accounts. This series may also contain, but is not limited to, accounting records related to procurement card purchases and payment of procurement card bills, related correspondence and similar documents.	Retain records used to create procurement card accounts for a minimum period of three (3) years after the discontinuation or cancellation of account. Retain accounting records related to procurement cards until completion of an annual audit.	NRS 11.190 (3)(d), NRS 354.624, NAC 239.165 (1)(2)	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

Project Ledgers

LRDA Number 20070453

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents financial transactions and accounting functions related to capital improvements and permanent assets of the local government. These types of ledgers may include but are not limited to information on financial receipts and expenditures for design, engineering, construction, repair and/or major maintenance of local government owned or operated buildings, facilities, roadways, utilities, public works and other infrastructure.	Permanent.	None	None	None

Property and Equipment Inventory

LRDA Number 20070014

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents the process of updating and reconciling an inventory of property and equipment owned or operated by a local government. This series may contain, but is not limited to, copies of purchase orders, monthly property reports, descriptions of items, manufacturer's model and serial number, fiscal reports related to original cost, value reports, commodity codes, memos, correspondence and other related records.	Five (5) fiscal years following update of the inventory.	NRS 354.625	None	None

Quarterly Report of Resources and Expenditures

LRDA Number 20070015

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This is a statement of the receipts and expenditures of the three months next preceding, and the accounts allowed. This series may include, but is not limited to, financial reports, expenditure summary, copy of newspaper in which report was published, and related records.	Three (3) fiscal years from the end of the fiscal year to which the record pertains.	NRS 244.225, NRS 11.190 (3)(d)	None	None

Receipts, All Monies Received

LRDA Number 20070454

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents revenue collected by the local government and may contain, but is not limited to, receipt slips, receipt books, receipt ledgers, fund information, information on the source of money collected, records documenting manner in which it must be apportioned, correspondence and related documents	Three (3) fiscal years from the end of the fiscal year to which the record pertains.	NRS 354.270, NRS 11.190 (3)(d)	None	None

Refund Records**LRDA Number 20071316**

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents credits or refunds to taxpayers for the overpayment of taxes or fees. Information may include, but is not limited to, account name and number, property location, tax ID number, amount of overage, cause of overage, certifications, written request for credit or refund, copy of receipts, related correspondence, and similar documents.	Three (3) fiscal years from the end of the fiscal year to which the record pertains.	NRS 354.220 to 354.250, NRS 354.59888, NRS 11.190 (3)(d), NAC 239.165 (1)(2)	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

Returned Checks, Files**LRDA Number 20070521**

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents attempts to collect monies for non-negotiable (usually insufficient funds) checks received for payment to agency accounts. Usually includes printouts or reports listing names, addresses, telephone numbers, banks upon which checks were drawn, reasons for return, and similar information.	Three (3) fiscal years after collected or written off as uncollectible.	NRS 11.190 (3)(d), NRS 205.4617, NAC 239.165 (1)(2)	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

Revenue Ledgers**LRDA Number 20070456**

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series provides a financial history of the source of a local government's income.	Permanent.	NRS 354.624	None	None

Revenue Sharing Records**LRDA Number 20071514**

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents the receipt and administration of revenue sharing funds. Records may include, but are not limited to, affidavits of publication, claim reports, project records, revenue and expenditure summaries, status reports, audit reports, supporting documentation and related records.	Six (6) fiscal years from the end of the fiscal year to which the record pertains.	NRS 11.190 (1)(b)	None	None

Room Tax Return Files**LRDA Number 20070483**

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
These files are actual monthly remitted reports for room taxes collected from the individual hotels/motels as well as a monthly calculation spreadsheet for remittance of said taxes collected to various agencies. It also includes copies of the agency remittances, payments and calculations.	Three (3) fiscal years after audit.	NRS 11.190 (3)(d)	None	None

Subsidiary Ledgers or Registers

LRDA Number 20071312

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents the details of financial transactions such as those related to receipts and expenditures on a daily, monthly, quarterly or similar basis. This record series may contain, but is not limited to, expenditure ledgers, encumbrance listings, warrant registers, cumulative voucher sheets, and related documents and reports. This record series may also be used to provide backup documentation to the General Ledger.	Six (6) fiscal years from the end of the fiscal year to which the record pertains.	NRS 354.624	None	None

Superfund Grant Records

LRDA Number 20071663

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents Superfund grants and may contain, but is not limited to, grant financial records and reports, property records, procurement records, time and attendance records, compliance documentation, related correspondence and similar documents	Ten (10) calendar years following the submission of the final Financial Status Report to the Environmental Protection Agency (EPA).	40 CFR 35.6700, 40 CFR 35.6705, 40 CFR 35.6710, 40 CFR 31.42 (e)	None	Review for historical value.

Tax Bills

LRDA Number 20070457

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
These are individual tax bills mailed yearly to each property owner or to the holder of the mortgage on the property, seeking payment of property taxes.	Three (3) fiscal years from the end of the fiscal year to which the record pertains.	NRS 361.480	None	None

Tax Notices

LRDA Number 20070458

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
These are informational notices published at least quarterly in newspapers or posted in public places, specifying the dates property taxes are due, and the penalties for delinquency.	As long as administratively useful.	NRS 361.480	None	It is recommended this series not be retained longer than three (3) years.

Tax Protest Letters

LRDA Number 20071319

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents taxes paid under protest by a taxpayer and may contain, but is not limited to, name and address of property owner, parcel identification number, legal description, assessed valuation, written statement setting forth the grounds on which the protest is based, request for re-evaluation, transmittal letters, copy of hearing results, court documents, related correspondence, and similar documents.	Six (6) calendar years after final determination.	NRS 361.410 to NRS 361.435, NRS 11.190 (1)(b), NRS 11.190 (3)(a), NAC 239.165 (1)(2)	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

Tax Receipts and Stubs

LRDA Number 20070460

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
These are receipts issued for the payment of taxes. They include receipt number, date of payment, parcel number, owner's name, current or delinquent tax payment, and amount paid.	Three (3) fiscal years from the end of the fiscal year to which the record pertains.	NRS 239B.030, NAC 239.165 (1)(2)	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

Tax Redemption Certificates

LRDA Number 20070461

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This certificate documents the property description, amount of delinquent taxes due, year of assessment, name of the owner or taxpayer of the property, various taxes, penalties, interest, and other costs added to the property, and a statement documenting the period of redemption.	Permanent.	NRS 361.5648 to 361.620, NRS 250.110 to 250.180	This record series may contain confidential or sensitive information.	Address public-access issues with your records manager, records management officer, records management review committee, or other "custodian of records" [NRS 239.121(1)].

Tax Rolls

LRDA Number 20070459

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents the official record of assessments, tax levied, and changes to the tax roll on properties. Information in This series may include, but is not limited to, name, address, assessed value, real market value, taxes levied, legal description, code area, property class, information on any changes made since previous tax roll, total exemptions, value as corrected, tax amount due, and tax amount paid.	Permanent.	NRS 239B.030, NRS 250.110 to 250.180	Portions of this record series may contain confidential or sensitive information.	Address public-access issues with your records manager, records management officer, records management review committee, or other "custodian of records" [NRS 239.121(1)].

Tax Sales Redeemed

LRDA Number 20070463

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents the payment of delinquent taxes by the person originally assessed on a property that has been sold for delinquent taxes. This series may include, but is not limited to, payment information, date redeemed, last known owners name, to whom sold or who made payment, property description, years and amounts for which back taxes paid, breakdown of tax and interest amounts, tax redemption certificate, related correspondence and similar documents.	Permanent.	NRS 361.5648 to 361.620, NRS 250.110 to 250.180	This record series may contain confidential or sensitive information.	Address public-access issues with your records manager, records management officer, records management review committee, or other "custodian of records" [NRS 239.121(1)].

Tax Sales Reports**LRDA Number 20070462**

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents the sale of property for delinquent taxes. Reports may contain, but are not limited to, affidavits of publication, information on delinquent owner, description of property, tract or lot, assessed value of property, date of auction or sale, registration / bidder information, payment requirements, information on who purchased property, delinquent tax, penalties and costs, total amount due, amount of sale, supporting documents, correspondence, and related information.	Permanent.	NRS 361.585, NRS 361.590	This record series may contain confidential or sensitive information .	Address public-access issues with your records manager, records management officer, records management review committee, or other "custodian of records" [NRS 239.121(1)].

Travel Records**LRDA Number 20071258**

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents travel arrangements and claims made by staff members, commission and committee members and others associated with a local government. This series may include, but is not limited to, travel itinerary, request for travel authorization, travel authorization, request for training forms, request for out of state travel, transportation requests, hotel reservation information, per diem vouchers, reimbursement requests, receipts, plane tickets or stubs, parking expense documents, supporting documentation, related correspondence and similar documents.	Three (3) fiscal years from the end of the fiscal year to which the records pertain.	NRS 11.190 (3)(d), NRS 354.624, NRS 239B.030, NAC 239.165 (1)(2)	This record series may contain confidential or sensitive information and should be destroyed in a secure manner that will prevent reconstruction of the information.	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

Trial Balance Reports**LRDA Number 20071318**

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
These reports provide a detailed listing of accounting transactions and may be used in balancing the General Ledger. This series may include information on dates, account numbers, names, transaction codes, fund balances, bank accounts, balance sheets, income statements, month to date balances, year to date balances, and similar documents.	Until the completion of an annual audit.	None	None	None

Unclaimed Property Report**LRDA Number 20070464**

Description	Minimum Retention Period	Legal Citations	Legal Note	Note
This record series documents the reporting by holders of abandoned accounts in accordance with NRS Chapter 120A. This record series may contain various completed forms and reports as required by the State Treasurer (Administrator of Unclaimed Property), supportive documentation, associated correspondence, and similar material.	Seven (7) calendar years from the date the abandoned property report is filed with the State Treasurer.	NRS 120A.700, NRS 120A.145, NRS 120A.560, NAC 239.165 (1)(2)	This record series is confidential per NRS 120A.145, and must be destroyed in a secure manner that will prevent reconstruction of the information.	Address public-access issues with your records manager, records management officer, records management review committee, or other custodian of records [NRS 239.121(1)].

