



# Town of Archer Lodge

## AGENDA

### Regular Council Meeting

Monday, September 8, 2025 @ 6:30 PM

Jeffrey D. Barnes Council Chambers

#### NCGS § 143-318.17. Disruptions of official meetings.

*A person who willfully interrupts, disturbs, or disrupts an official meeting and who, upon being directed to leave the meeting by the presiding officer, willfully refuses to leave the meeting is guilty of a Class 2 misdemeanor.*

Page

#### 1. WELCOME/CALL TO ORDER:

- 1.a. Invocation
- 1.b. Pledge of Allegiance

#### 2. APPROVAL OF AGENDA:

#### 3. CONSENT AGENDA:

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- 3.a. Approval of Minutes
  - 17 Feb 2025 Budget Planning Session Minutes
  - 04 Aug 2025 Regular Meeting Minutes
  - [Budget Planning Retreat Continued/Work Session - Monday, 17 Feb 2025 - Minutes - Pdf](#)
  - [Regular Council - Monday 04 Aug 2025 - Minutes - Pdf](#)

#### 4. OPEN FORUM/PUBLIC COMMENTS:

(Maximum of 30 minutes allowed; 3 minutes per person)

#### 5. ORGANIZATIONAL ITEMS

- 79
  - 5.a. Administration of Oath of New Planning Board Member Christopher Deaderick by Mayor Mulhollem
    - [Christopher Deaderick Oath](#)

**6. RECOGNITION/PRESENTATION:**

- 80 6.a. Proclamation - 9/11 Remembrance Day  
[Proclamation - 9-11 Remembrance Day 2025](#)
- 6.b. Presentation from PEG Media Partners/East Wake Television's Studio Director, Gary McConkey, Concerning Livestreaming Council Meetings
- 6.c. Presentation from Central Pines Regional Council's Executive Director, Lee Worsley, Concerning the Town Administrator Search Process

**7. DISCUSSION AND POSSIBLE ACTION ITEMS:**

- 81 7.a. Discussion and Possible Action on Approving a Partnership with PEG Media Partners/East Wake Television for the Purposes of Livestreaming Town Council Meetings (Resolution #AL2025-09-08a)  
[AL2025-09-08a Resolution Approving a Partnership with PEG Media Partners/East Wake TV for Livestreaming Town Council Meetings](#)
- 82 - 89 7.b. Discussion and Possible Action on Approving the Proposal by Central Pines Regional Council Related to the Administrator Search Process  
[Archer Lodge Administrator Search Proposal](#)  
[Archer Lodge Town Administrator Search Proposed Schedule](#)
- 90 - 331 7.c. Discussion and Possible Action on Approving the Local Record Retention and Disposition Schedules (Resolution #AL2025-09-08b)  
[AL2025-09-08b Resolution Approving Local Record Retention and Disposition Schedules](#)  
[Local General Standards Schedule - PDF](#)  
[Local Program Standards Schedule - PDF](#)
- 332 - 345 7.d. Discussion and Possible Action of Engaging May & Place, PA to Audit Financial Records and Approving the Audit Contract for Fiscal Year Ending June 30, 2025  
[Audit Engagement Letter Yellow Book 2025](#)  
[2025 Audit Contract](#)

**8. TOWN ATTORNEY'S REPORT:**

**9. TOWN ADMINISTRATOR'S REPORT:**

- 346 - 381 9.a. Interim Financial Report

- [July 2025 Interim Financial Statements](#)
- [PARTF Grant Information](#)
- [ARPA Grant Information](#)
- [SCIF Grant Information](#)
- [24REDR Grant Information](#)
- [July Interim Fund Balance Reserves for All Funds](#)

**10. INTERIM TOWN CLERK'S REPORT:**

- 10.a. Demonstration of Accessing Meeting Minutes on Website

**11. PLANNING/ZONING REPORT:**

- 382 - 383 11.a. July Animal Control Report
  - [July Animal Control Report](#)
- 11.b. Animal Control Ordinance Update

**12. MAYOR'S REPORT:**

**13. COUNCIL MEMBERS' REMARKS:**

**14. CLOSED SESSION § 143-318.11:**

**15. ADJOURNMENT:**



## Budget Planning Retreat - Minutes Monday, February 17, 2025

**COUNCIL PRESENT:**

Mayor Mulhollem  
Mayor Pro Tem Castleberry  
Council Member Bruton  
Council Member Jackson  
Council Member Buzzelli  
Council Member Wilson

**STAFF PRESENT:**

Bryan Chadwick, Town Administrator  
Kim P. Batten, Asst. Town Administrator/Finance Officer  
Jason Kress, Town Planner  
Marcus Burrell, Town Attorney  
Chris Allen, Parks & Recreation Director  
Jenny Martin, Human Resources Officer/Town Clerk

**COUNCIL ABSENT:**

Council Member Bruton (left meeting early before item 4)

**MEDIA PRESENT:**

None

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**1. WELCOME/CALL TO ORDER:**

- a) Mayor Mulhollem called the Budget Retreat/Work Session to order at 6:35 p.m. in the Jeffrey D. Barnes Council Chambers located at 14094 Buffalo Road, Archer Lodge and declared a quorum present.

**2. AUDIT PRESENTATION FOR FISCAL YEAR ENDING JUNE 30, 2024 ~ MR. DALE PLACE OF MAY & PLACE, PA**

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- a) Dale Place of May & Place, PA explained the audit report starting by going through the table of contents and giving a brief summary of each item. After providing the general information surrounding the completion of the audit, he asked Council to pay attention to Page 20, Exhibit 3. This page shows that the Town is below the threshold for fund balance. He also asked Council to look at the additional hand out that was provided, that gives an idea of what reserve of cash is available. The Town is below the minimum threshold for this amount as well. Mr. Place encouraged Council to look at these issues and to keep them in mind for the next budget. He said for the next budget the Town needs to increase revenue, cut expenditures, or both in order to be able to reach the thresholds. Mr. Place explained that it was not an emergency but it is something to keep in mind. He expressed thanks to staff for always cooperating and making the audit a smooth process like always. Kim Batten, Assistant Town Administrator/Finance Officer asked Mr. Place to address Page 13 and where the previous year would have been if the Town would not have received the grants that it did. He shared that the capital grants and contributions was approximately 2.6 million in revenue. He was unsure if the Town would have broken even without the capital grants and contributions due to the expenses associated with the grants and matches. He is hopeful that the threshold can be met within the next year; however, if it is not the Town should beware that the Local Government Commission may be sending letters regarding the lack of funds.

[2024 Audit Report](#)



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**3. NORTH SIDE FIRE & RESCUE DEPARTMENT UPDATE ~ MR. PHILLIP DRIVER, CHIEF**

- a) **Chief Phillip Driver gave a Fire Department update. From last year to this year the fire department has grown by 8 employees (3 full-time, 5 part-time, 0 volunteer). Calls were up this year with 319 calls in Archer Lodge, last year there were 292 calls. Currently there are 3 apparatus staff. They purchased a used ladder truck and it will be in service July 1st if they are able to find staff to man the new truck. The fire department raised the benefit package to put a little more into the retirement to attract people to come in to work in Archer Lodge. Since the station has started full-time in 2016 they have only lost 3 employees, so there is barely any turn over. For staff there is 33 fireman, and 1 secretary. Northside Fire has another station on Thanksgiving Fire Road, and is looking for another plot of land to build a third station. There will be a tax increase seen and the number should be released soon so the Town can know how to budget. This is based on a formula for miles, call volume, population, and square foot of residence.**
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**4. PLANNING DISCUSSION CONTINUED:**

- a) **Bryan Chadwick shared a list that he received from Council Member Buzzelli.**
- Mr. Chadwick asked Council if anyone had any opening statements regarding the document. Council Member Buzzelli requested to wait until Council Member Bruton was present as she had just left the meeting. Mr. Chadwick explained that they cannot move forward without discussing this topic. He shared that the preliminary budget will be put out in March and that it is up to the Members of Council to come meet with him directly about anything in the budget. He stated that his goal is to fulfill his job duties by getting the budget out and the budget created based on the decisions that were made at previous meetings. Mr. Chadwick explained that the list itself of requests is changing several of those things, which is the reason why the discussion had to be held at this meeting so that the preliminary budget would be accurate.
  - Mr. Chadwick, Ms. Batten, and Ms. Martin explained each item line by line to address each one of the Council's concerns. Discussion followed for each item. Discussion heavily focused on the topic of Human Resources, Town Clerk, Deputy Clerk, and what the roles should be for those positions. Several members of the Council expressed that they don't see a need to have an individual position that is dedicated to Human Resources.
  - Ms. Joyce Lawhorn, the previous Deputy Clerk, asked permission to speak and shared responsibilities related to her position.
  - Mr. Chadwick shared that his schedule for the next two weeks will be open to ensure that he can meet with the Council Members to discuss their feelings about the budget. He explained that meeting with them individually is imperative to the success to the budget and ensures that the Council and Town Administrator are on the same page for the budget.
  - Mayor Mulhollem thanked the staff and Council for participating in the conversation as time is of the essence to ensure that the budget can be presented on time. He shared that he is aware that some of the topics are uncomfortable to speak about but generally being able to speak about them is positive to be able to move forward.
  - Mr. Allen shared that for himself he is not sure what the future for the Town entails as he doesn't hear any direction from the council. Mayor Mulhollem agreed that it is unfair for the employees to be uncertain due to lack of decision making. Mayor Mulhollem shared that he does

not want a repeat of last year. He also encouraged the Council to meet with Mr. Chadwick as well as the other members of the staff to make sure that Council has a good understanding of what is going on in each department.

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**5. ADJOURNMENT:**

- a) With no further business, Mayor Mulhollem adjourned the meeting at 9:35 p.m.**
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Matthew B. Mulhollem, Mayor

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Jenny Martin, Town Clerk

**TOWN OF ARCHER LODGE**

**NORTH CAROLINA**

**ANNUAL FINANCIAL REPORT**

**Town Council Members**

**Matthew B. Mulhollem, Mayor**  
**Clyde B. Castleberry, Mayor Pro-Tem**  
**Teresa M. Bruton**  
**J. Mark Jackson**  
**James L. (Jim) Purvis, III**  
**Mark B. Wilson**

**Administrative and Financial Staff**

**Bryan Chadwick, Town Administrator/Budget Officer**  
**Kim P. Batten, Assistant Town Administrator/Finance Officer**  
**Jenny Martin, Town Clerk/Human Resources Officer**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

**Town of Archer Lodge, North Carolina**  
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## **FINANCIAL SECTION**

# *May & Place, PA*

CERTIFIED PUBLIC ACCOUNTANTS

P.O. Box 900  
Louisburg, NC 27549  
Bus: 919-496-3041  
Fax: 919-496-6342

SCOTT H. MAY, CPA  
DALE R. PLACE, CPA, CFE

## Independent Auditor's Report

To the Honorable Mayor and  
Members of the Town Council  
Archer Lodge, North Carolina

### **Report on Audit of Financial Statements**

#### ***Opinions***

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information for the Town of Archer Lodge, North Carolina, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Town of Archer Lodge's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information for the Town of Archer Lodge as of June 30, 2024, and the respective changes in financial position, and the respective budgetary comparison for the General Fund and major, annually budgeted special revenue funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Archer Lodge and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Audit of the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raises substantial doubt about the Town of Archer Lodge's ability to continue as a going concern for the twelve months beyond the financial statement date, including any currently known

information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibility for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free of material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Governmental Auditing Standards* will always detect material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Governmental Auditing Standards*, we

- Exercised professional judgment and maintained professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Archer Lodge's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Archer Lodge's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 9 through 16, and the Local Government Employees' Retirement System's Schedules of the Proportionate Share of the Net Pension Liability (Asset) and Contributions, on pages 46 through 47, respectively, be presented to supplement the basic financial statements. Such information is the responsibility of management, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with the auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with enough evidence to express an opinion or provide any assurance.



### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Archer Lodge's basic financial statements. The combining and individual non-major fund financial statements, budgetary schedules, and other schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements, budgetary schedules, and other schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the introductory information and the statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report date December 12, 2024, on our consideration of the Town of Archer Lodge's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town Archer Lodge's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Archer Lodge's internal control over financial reporting and compliance.

***May & Place, PA***

May & Place, PA  
Louisburg, NC  
December 12, 2024

## **Management's Discussion and Analysis**

## Management's Discussion and Analysis

As management of the Town of Archer Lodge, we offer readers of the Town of Archer Lodge's financial statements this narrative overview and analysis of the financial activities of the Town of Archer Lodge for the fiscal year ended June 30, 2024. We encourage readers to read the information presented here in conjunction with additional information that we have furnished in the Town's financial statements, which follow this narrative.

### Financial Highlights

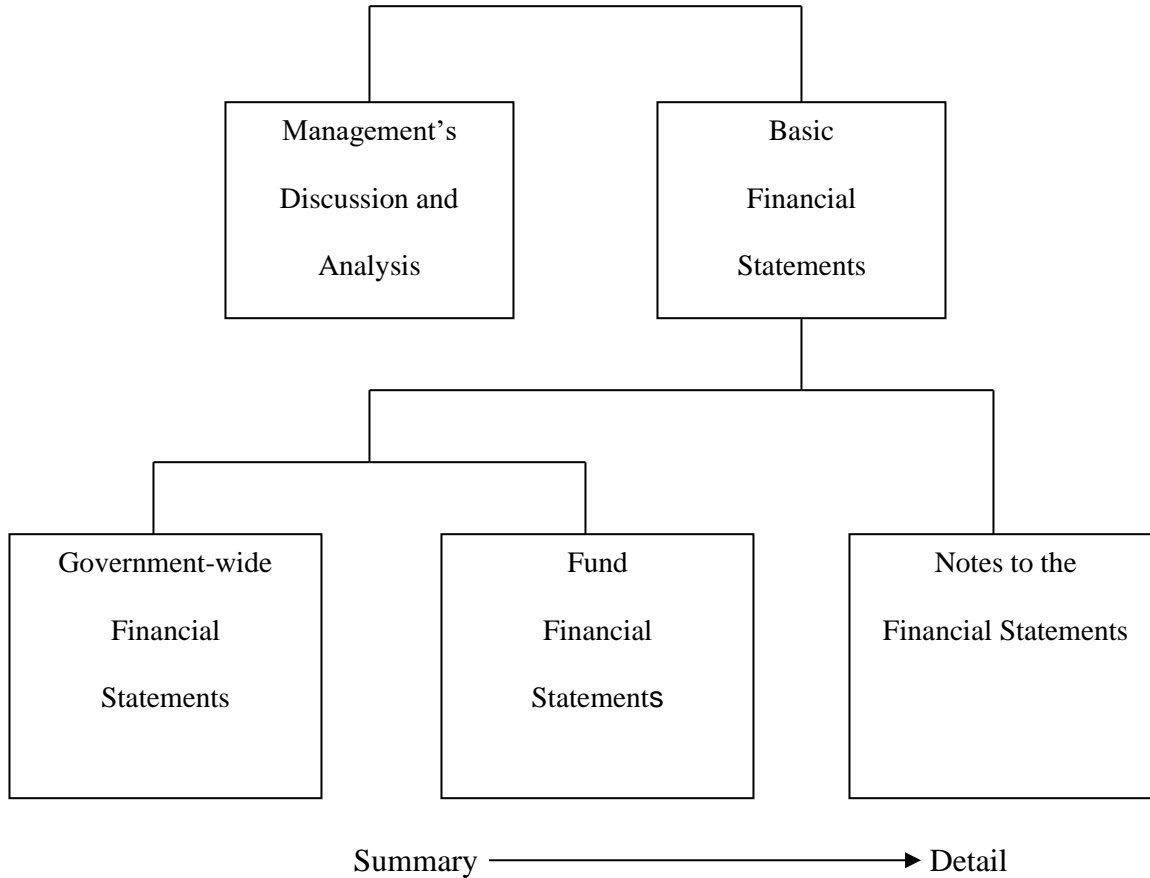
- The assets and deferred outflows of resources of the Town of Archer Lodge exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by \$8,652,295 (*net position*).
- The government's total net position increased by \$2,482,195.
- As of the close of the current fiscal year, the Town of Archer Lodge's governmental funds reported combined ending fund balances of \$4,522,431 with a net increase of \$1,525,168 in fund balances.
- Approximately 10.4% of this total fund balance, or \$469,173, is non-spendable or restricted.
- At the end of the current fiscal year, the unassigned fund balance for the General Fund was \$1,019,600 or 37% of total general fund expenditures for the fiscal year.
- The Town of Archer Lodge's total debt decreased by \$123,191 (18%) during the current fiscal year.
- The investment earnings from investing temporarily idle cash with NC Capital Management Trust increased by 73% due to additional funds received from state grants and higher investment interest rates.
- Received \$2,365,000 NC Regional Economic Development Research grant for continued park development.
- Had a groundbreaking ceremony for the new Town of Archer Lodge Recreation Park in March 2024.
- Continued work on phases 2 and 3 of the Park to include additional restroom facilities, pickle ball courts, multi-purpose fields, parking areas, and a parks maintenance facility.
- Continued partnerships with the Johnston County public schools, Archer Lodge Community Center, and Johnston County Little League to provide expanded recreational opportunities within the Town.

### Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to Town of Archer Lodge's basic financial statements. The Town's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements (see Figure 1). The basic financial statements present two different views of the Town through the use of government-wide statements and fund financial statements. In addition to the basic financial statements, this report contains other supplemental information that will enhance the reader's understanding of the financial condition of the Town of Archer Lodge.

## Required Components of Annual Financial Report

Figure 1



### Basic Financial Statements

The first two statements (Exhibits 1 and 2) in the basic financial statements are the **Government-wide Financial Statements**. They provide both short and long-term information about the Town's financial status.

The next statements (Exhibits 3 through 5) are **Fund Financial Statements**. These statements focus on the activities of the individual parts of the Town's government. These statements provide more detail than the government-wide statements. There are two parts to the Fund Financial Statements: 1) the governmental funds statements; and 2) the budgetary comparison for major governmental funds.

The next section of the basic financial statements is the **notes**. The notes to the financial statements explain in detail some of the data contained in those statements. After the notes, **supplemental information** is provided to show details about the Town's individual funds. Budgetary information required by the General Statutes can also be found in this part of the statements.

## Government-Wide Financial Statements

The government-wide financial statements are designed to provide the reader with a broad overview of the Town's finances, similar in format to a financial statement of a private-sector business. The government-wide statements provide short and long-term information about the Town's financial status as a whole.

The two government-wide statements report the Town's net position and how they have changed. Net position is the difference between the Town's total assets and deferred outflows of resources and total liabilities and deferred inflows of resources. Measuring net position is one way to gauge the Town's financial condition.

The government-wide statements are comprised of the governmental activities. The governmental activities include all of the Town's basic services such as general government, public safety, and parks and recreation. Property taxes and state-shared revenues finance most of these activities.

The government-wide financial statements are on Exhibits 1 and 2 of this report.

## Fund Financial Statements

The fund financial statements (see Figure 1) provide a more detailed look at the Town's most significant activities. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Archer Lodge, like all other governmental entities in North Carolina, uses fund accounting to ensure and reflect compliance (or non-compliance) with finance-related legal requirements, such as the General Statutes or the Town's budget ordinance. All the funds of the Town of Archer Lodge are classified as governmental funds.

**Governmental Funds** – Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements. Most of the Town's basic services are accounted for in governmental funds. These funds focus on how assets can readily be converted into cash flow in and out, and what monies are left at year-end that will be available for spending in the next year. Governmental funds are reported using an accounting method called *modified accrual accounting* which provides a short-term spending focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps him or her determine if there are more or less financial resources available to finance the Town's programs. The relationship between government activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is described in a reconciliation that is a part of the fund financial statements.

The Town of Archer Lodge adopts an annual budget for its General Fund, as required by the General Statutes. The budget is a legally adopted document that incorporates input from the citizens of the Town, the management of the Town, and the decisions of the Board about which services to provide and how to pay for them. It also authorizes the Town to obtain funds from identified sources to finance these current period activities. The budgetary statement provided for the General Fund demonstrates how well the Town complied with the budget ordinance and whether or not the Town succeeded in providing the services as planned when the budget was adopted. The budgetary comparison statement uses the budgetary basis of accounting and is presented using the same format, language, and classifications as the legal budget document. The statement shows four columns: 1) the original budget as adopted by the board; 2) the final budget as amended by the board; 3) the actual resources, charges to appropriations, and ending balances in the General Fund; and 4) the difference or variance between the final budget and the actual resources and charges.

**Notes to the Financial Statements** – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Other Information** – In addition to the basic financial statements and accompanying notes, this report includes certain required supplementary information concerning the Town’s progress in funding its obligations to provide pension benefits to its employees. Required supplementary information can be found in this report.

**Interdependence with Other Entities** – The Town depends on financial resources flowing from or associated with both the federal government and the State of North Carolina. Because of this dependency, the Town is subject to changes in specific flows of intergovernmental revenues based on modifications to federal and State laws and appropriations. It is also subject to changes in investment earnings and asset values associated with U.S. Treasury Securities because of actions by foreign governments and other holders of publicly held U.S. Treasury Securities.

**Government-Wide Financial Analysis**

**Town of Archer Lodge’s Net Position**

**Figure 2**

	<u>Governmental Activities</u>		<u>Total</u>	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
Current and other assets	\$ 4 633 808	\$ 3 482 751	\$ 4 633 808	\$ 3 482 751
Capital assets	4 732 386	3 872 906	4 732 386	3 872 906
Deferred outflows of resources	195 092	98 735	195 092	98 735
Total assets and deferred outflows of resources	<u>9 561 286</u>	<u>7 454 392</u>	<u>9 561 286</u>	<u>7 454 392</u>
Long-term liabilities outstanding	796 427	796 785	796 427	796 785
Other liabilities	111 429	486 463	111 429	486 463
Deferred inflows of resources	1 135	1 044	1 135	1 044
Total liabilities and deferred inflows of resources	<u>908 991</u>	<u>1 284 292</u>	<u>908 991</u>	<u>1 284 292</u>
Net Position:				
Net investment in capital assets	4 173 841	3 191 169	4 173 841	3 191 169
Restricted	493 678	925 409	469 173	925 409
Unrestricted	<u>3 984 776</u>	<u>2 053 522</u>	<u>4 009 281</u>	<u>2 053 522</u>
Total net position	<u>\$ 8 652 295</u>	<u>\$ 6 170 100</u>	<u>\$ 8 652 295</u>	<u>\$ 6 170 100</u>

As noted earlier, net position may serve over time as one useful indicator of a government’s financial condition. The assets and deferred outflows of the Town of Archer Lodge exceeded liabilities and deferred inflows by \$8,652,295 as of June 30, 2024. The Town’s net position increased by \$2,482,195 for the fiscal year ended June 30, 2024. A balance of \$4,173,841 represents the Town’s net investment in capital assets (e.g., land, buildings, machinery, and equipment). The Town of Archer Lodge uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town of Archer Lodge’s net investment in capital assets is reported net of the outstanding related debt, the resources needed to repay that debt must be provided by other sources, since the capital assets cannot be used to liquidate these liabilities. The remaining balance of the Town of Archer Lodge’s net position \$493,678 (5.7%) represents resources that are subject to external restrictions on how they may be used.

Several aspects of the Town’s financial operations positively influenced the total unrestricted governmental net position:

- Continued diligence in the collection of property taxes by maintaining a tax collection percentage of 99.94%, which is somewhat better than municipalities of similar size in North Carolina (98.56%).
- Spending levels being significantly lower than budgeted amounts.

### Town of Archer Lodge’s Changes in Net Position

Figure 3

	<u>Governmental Activities</u> <u>2024</u>	<u>Governmental Activities</u> <u>2023</u>	<u>Total</u> <u>2024</u>	<u>Total</u> <u>2023</u>
Revenues:				
Program revenues				
Charges for services	\$ 86 423	\$ 7 655	\$ 86 423	\$ 7 655
Operating grants and contributions	51 613	51 282	51 613	51 282
Capital grants and contributions	2 681 933	779 053	2 681 933	779 053
General Revenues				
Property taxes	1 307 061	1 133 793	1 307 061	1 133 793
Other taxes	624 819	522 710	624 819	522 710
Investment earnings	138 539	96 854	138 539	96 854
Other	5 446	4 351	5 446	4 351
Total revenues	<u>4 895 834</u>	<u>2 595 698</u>	<u>4 895 834</u>	<u>2 595 698</u>
Expenses:				
General government	1 116 671	600 309	1 116 671	600 309
Public safety	518 505	375 857	518 505	375 857
Transportation	19 798	22 624	19 798	22 624
Economic and physical development	180 969	157 275	180 969	157 275
Cultural and recreation	554 503	452 948	554 503	452 948
Interest on long-term debt	23 193	26 600	23 193	26 600
Total expenses	<u>2 413 639</u>	<u>1 635 613</u>	<u>2 413 639</u>	<u>1 635 613</u>
Increase in net position	2 482 195	960 085	2 482 195	960 085
Net position beginning	6 170 100	5 210 015	6 170 100	5 210 015
Net position, June 30	<u>\$ 8 652 295</u>	<u>\$ 6 170 100</u>	<u>\$ 8 652 295</u>	<u>\$ 6 170 100</u>

The Town’s overall net position increased \$2,482,195 from the prior year. The reasons for this increase as discussed in the following section.

**Governmental activities:** Governmental activities increased the Town’s net position by \$2,482,195 thereby accounting for all the total growth in the net position of the Town of Archer Lodge.

Certain Key elements for the governmental funds:

- Total revenues, excluding the one-time Regional Economic Development Research grant of \$2,365,000, were 4.9% higher than operating expenses incurred by the Town.
- Property tax revenue increased 15% with 12% attributable to the 3-cent ad valorem tax rate increase for fire services and 3% to growth in the property values.

- The Town receives 26% of their operating budget from state-shared revenues including but not limited to utility franchise taxes and sales taxes.
- The Town continued to receive PEG channel support from the NC Department of Revenue and contribution to East Wake Television (PEG Media Partners) of \$51,613.
- The Town received \$2,365,000 from the Regional Economic Development Research program for parks capital projects with only \$4,910 spent during FY2024, thereby increasing the cash accounts.

### **Financial Analysis of the Town's Funds**

As noted earlier, the Town of Archer Lodge uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds.** The focus of the Town of Archer Lodge's governmental funds is to provide information on near-term inflows, outflows, and balances of usable resources. Such information is useful in assessing the Town of Archer Lodge's financing requirements.

The General Fund is the chief operating fund of the Town of Archer Lodge. At the end of the current fiscal year, Town of Archer Lodge's fund balance available in the General Fund was \$1,019,600 while total fund balance in the General Fund was \$1,290,913. The Town currently has an available fund balance of 36.7% of general fund expenditures, while total fund balance represents 46.5% of that same amount.

At June 30, 2024, the governmental funds of Town of Archer Lodge reported a combined fund balance of \$4,522,431 with a net increase in fund balance of \$1,525,168. The increase is due mainly to the Town receiving the \$2.3 million REDR grant. The General Fund actually decreased by \$484,646 due to using general funds for the park capital project and operating expenses.

**General Fund Budgetary Highlights.** During the fiscal year, the Town revised the budget on several occasions. Generally, budget amendments fall into one of three categories: 1) amendments made to adjust the estimates that are used to prepare the original budget ordinance once exact information is available; 2) amendments made to recognize new funding amounts from external sources, such as Federal and State grants; and 3) increases in appropriations that become necessary to maintain services.

Total revenue exceeded budgeted revenue primarily because of state shared revenues and property tax revenues came in higher than expected. The Town took continued steps to keep expenditures low in order to build the amount of unreserved fund balance. Also, the Town hired a full-time town planner and a park maintenance technician, which increased payroll expenses. The Town continued receiving police protection services from Johnston County at no cost to the Town for the current year.

### **Capital Asset and Debt Administration**

**Capital Assets.** The Town of Archer Lodge's investment in capital assets for its governmental activities as of June 30, 2024, totals \$4,732,387 (net of accumulated depreciation). These assets include land, buildings, equipment, and IT subscriptions.

Major capital asset transactions during the year which ended June 30, 2024, included parks construction of \$1,567,704.



**Town of Archer Lodge's Capital Assets  
(Net of Depreciation)  
Figure 4**

	<b>Governmental Activities</b>		<b>Total</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
Land	\$ 804 123	\$ 804 123	\$ 804 123	\$ 804 123
Construction in progress	598 333	2 302 739	598 333	2 302 739
Buildings	579 586	607 162	579 586	607 162
Equipment	81 953	-	81 953	-
Vehicles	51 140	69 457	51 140	69 457
Infrastructure	2 582 471	41 832	2 582 471	41 832
IT subscriptions	34 781	47 592	34 781	47 592
Total capital assets	<u>\$ 4 732 387</u>	<u>\$ 3 872 905</u>	<u>\$ 4 732 387</u>	<u>\$ 3 872 905</u>

Additional information on the Town's capital assets can be found in Note III.A.5 of the Basic Financial Statements.

**Long-term Debt.** As of June 30, 2024, the Town of Archer Lodge had a total installment debt outstanding of \$520,000. The full amount of the debt is backed by the full faith and credit of the Town.

**Town of Archer Lodge's Outstanding Debt**

**Figure 5**

	<b>Governmental Activities</b>		<b>Total</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
Installment Purchases	\$ 520 000	\$ 630 334	\$ 520 000	\$ 630 334
IT Subscription Liabilities	38 545	51 403	38 545	51 403
Net Pension Liability (LRS)	197 302	90 263	197 302	90 263
Compensated Absences	40 580	24 785	40 580	24 785
Total	<u>\$ 796 427</u>	<u>\$ 796 785</u>	<u>\$ 796 427</u>	<u>\$ 796 785</u>

**Town of Archer Lodge's Outstanding Debt.** The Town of Archer Lodge's total installment debt decreased by \$110,334 during the past fiscal year. During the fiscal year, principal payments of \$33,334 were made for the original Town Hall building, \$50,000 on the park land, and \$27,000 for the Town Hall expansion installment purchase obligations. North Carolina general statutes limit the amount of general obligation debt that a unit of government can issue to 8 percent of the total assessed value of taxable property located within that government's boundaries. The legal debt margin for the Town of Archer Lodge is \$34,340,000.

The Town's IT subscription liabilities for governmental activities decreased by \$12,858.

Additional information regarding the Town of Archer Lodge's long-term debt can be found in Note III.B.5 of the Basic Financial Statements.

## **Economic Factors and Next Year's Budgets and Rates**

The following key economic indicators reflect the growth and prosperity of the Town.

- Population estimates made by the NC Department of Budget and Management indicate that as of July 2023, the Town population increased to 5,164, an increase of 7.7% over the 2020 Census count of 4,797. No new population estimates have been updated since that time.
- State shared revenues, including sales tax, increased over the prior year due to economic growth in Johnston County and in North Carolina.
- The unemployment rate for Johnston County in June 2024 was 3.7% as compared to 3.7% for the State of North Carolina, an increase for both data units from 2023.

## **Budget Highlights for the Fiscal Year Ending June 30, 2025**

**Governmental Activities:** The ad valorem tax rate was set at \$0.32 per \$100 valuation, an increase of \$0.02. The distribution of the property tax was approved as \$0.14 (increase of \$0.02) for the North Side Fire District, \$0.02 for the park reserve fund, and \$0.16 for the General Operating Fund. The total expected property tax revenue is \$1,328,000 an increase of \$21,000 over the previous year.

Some of the main expenditures in the 2024-2025 Budget include:

- Forty-five percent of the property tax revenue funds the Archer Lodge Fire Department estimated at \$596,000 (or 20.6% of the total budget).
- Debt service payments of \$140,125 for the town hall, town hall expansion, and park loans.
- PEG channel support from the NC Department of Revenue and contribution to East Wake Television (PEG Media Partners) \$60,000.
- Funding for up to 5.0% merit increases.
- Appropriation of \$378,000 of fund balance for purchase of a Ford F-150 (\$45,000) and for general operating expenses.
- Funding to contract with the Johnston County Sheriff Office for direct law enforcement coverage dedicated to the Town of Archer Lodge under a 7-day 12-hour per day assignment in the amount of \$250,000.

## **Requests for Information**

This report is designed to provide an overview of the Town's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to the Finance Officer, Town of Archer Lodge, 14094 Buffalo Road, Archer Lodge, N.C. 27527. Other forms of contact include calling (919)359.9727, visiting the Town's website at [www.archerlodgenc.gov](http://www.archerlodgenc.gov), or through email to [kim.batten@archerlodgenc.gov](mailto:kim.batten@archerlodgenc.gov) for additional information.

## **BASIC FINANCIAL STATEMENTS**

**Town of Archer Lodge, North Carolina**  
**Statement of Net Position**  
**June 30, 2024**

	<b>Primary Government</b>	
	<b>Governmental Activities</b>	<b>Total</b>
<b>ASSETS</b>		
Current assets:		
Cash and cash equivalents	\$ 4 219 500	\$ 4 219 500
Taxes receivables (net)	1 568	1 568
Accrued interest receivable	216	216
Due from other governments	158 259	158 259
Restricted cash & cash equivalents	254 265	254 265
Total current assets	<u>4 633 808</u>	<u>4 633 808</u>
Non-current assets:		
Capital assets:		
Land, non-depreciable improvements, and construction in progress	1 402 456	1 402 456
Other capital assets, net of depreciation	3 295 149	3 295 149
Right to use assets, net of amortization	34 781	34 781
Total capital assets	<u>4 732 386</u>	<u>4 732 386</u>
Total assets	<u>9 366 194</u>	<u>9 366 194</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Pension deferrals	195 092	195 092
Total deferred outflows of resources	<u>195 092</u>	<u>195 092</u>
<b>LIABILITIES</b>		
Current liabilities:		
Accounts payable	108 711	108 711
Payables from restricted assets	220	220
Accrued interest payable	2 498	2 498
Current portion of long-term liabilities	121 236	121 236
Total current liabilities	<u>232 665</u>	<u>232 665</u>
Long-term liabilities:		
Net pension liability	197 302	197 302
Compensated absences	40 580	40 580
Due in more than one year	437 309	437 309
Total liabilities	<u>907 856</u>	<u>907 856</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Prepaid taxes	662	662
Pension deferrals	473	473
Total deferred inflows of resources	<u>1 135</u>	<u>1 135</u>
<b>NET POSITION</b>		
Net investment in capital assets	4 173 841	4 173 841
Restricted for:		
Stabilization by State Statute	214 908	214 908
Capital projects	278 770	2 671 802
Unrestricted	3 984 776	1 591 744
Total net position	<u>\$ 8 652 295</u>	<u>\$ 8 652 295</u>

The notes to the financial statements are an integral part of this statement.

**Town of Archer Lodge, North Carolina  
Statement of Activities  
For the Year Ended June 30, 2024**

<u>Functions/Programs</u>	<u>Program Revenues</u>				<u>Net (Expense) Revenue and Changes in Net Position</u>	
	<u>Expenses</u>	<u>Charges For Services</u>	<u>Operating Grants And Contributions</u>	<u>Capital Grants And Contributions</u>	<u>Governmental Activities</u>	<u>Total</u>
<b>Primary government:</b>						
Governmental Activities:						
General government	\$ 1 116 671	\$ -	\$ 51 613	\$ 855	\$ (1 064 203)	\$ (1 064 203)
Public safety	518 505	305	-	-	(518 200)	(518 200)
Transportation	19 798	-	-	-	(19 798)	(19 798)
Economic & physical development	180 969	11 465	-	-	(169 504)	(169 504)
Cultural and recreation	554 503	74 653	-	2 681 078	2 201 228	2 201 228
Interest on long-term debt	23 193	-	-	-	(23 193)	(23 193)
	<u>2 413 639</u>	<u>86 423</u>	<u>51 613</u>	<u>2 681 933</u>	<u>406 330</u>	<u>406 330</u>
Total governmental activities	<u>\$ 2 413 639</u>	<u>\$ 86 423</u>	<u>\$ 51 613</u>	<u>\$ 2 681 933</u>	<u>406 330</u>	<u>406 330</u>
General revenues						
Taxes:						
Property taxes levied for general purpose					1 307 061	1 307 061
Other taxes					624 819	624 819
Unrestricted investment earnings					138 539	138 539
Miscellaneous					5 446	5 446
Total general revenues					<u>2 075 865</u>	<u>2 075 865</u>
Change in net position					2 482 195	2 482 195
Net position, beginning					6 170 100	6 170 100
Net position, ending					<u>\$ 8 652 295</u>	<u>\$ 8 652 295</u>

The notes to the financial statements are an integral part of this statement.

**Town of Archer Lodge, North Carolina  
Balance Sheet  
Governmental Funds  
For the Year Ended June 30, 2024**

	<b>General Fund</b>	<b>Regional Economic Development Reserve Grant Capital Fund</b>	<b>Total Non-Major Funds</b>	<b>Total Governmental Funds</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1 242 027	\$ 2 393 033	\$ 584 440	\$ 4 219 500
Restricted cash	-	-	254 265	254 265
Receivables, net:				
Taxes	1 568	-	-	1 568
Due from other governments	158 259	-	-	158 259
<b>Total assets</b>	<u>1 401 854</u>	<u>2 393 033</u>	<u>838 705</u>	<u>4 633 592</u>
<b>LIABILITIES</b>				
Accounts payable and accrued liabilities	108 711	220	-	108 931
<b>Total liabilities</b>	<u>108 711</u>	<u>220</u>	<u>-</u>	<u>108 931</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Property taxes receivable	1 568	-	-	1 568
Prepaid taxes	662	-	-	662
<b>Total deferred inflows of resources</b>	<u>2 230</u>	<u>-</u>	<u>-</u>	<u>2 230</u>
<b>FUND BALANCES</b>				
Restricted				
Stabilization by State Statute	214 908	-	-	214 908
Capital projects	-	-	254 265	254 265
Assigned				
Future capital projects	-	2 366 583	118 339	2 484 922
Public safety	-	-	441 596	441 596
Subsequent year's expenditures	56 405	26 230	24 505	107 140
Unassigned	1 019 600	-	-	1 019 600
<b>Total fund balances</b>	<u>1 290 913</u>	<u>2 392 813</u>	<u>838 705</u>	<u>4 522 431</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 1 401 854</u>	<u>\$ 2 393 033</u>	<u>\$ 838 705</u>	<u>\$ 4 633 592</u>

**Town of Archer Lodge  
Reconciliation of Balance Sheet to the Statement of Net Position  
Governmental Funds  
For the Year Ended June 30, 2024**

Amounts reported for governmental activities in the Statement of Net Position (Exhibit 1) are different because:		
Total Fund Balance, Governmental Funds	\$	4 522 431
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds.		
Gross capital assets at historical cost	5 187 634	
Accumulated depreciation	<u>(490 029)</u>	4 697 605
Right to use assets used in governmental activities are not financial resources and therefore, not reported in the funds		
Accumulated amortization	60 403	
	<u>(25 622)</u>	34 781
Deferred outflows of resources related to pensions are not reported in the funds		
		195 092
Other long-term assets (accrued interest receivable from taxes) are not available to pay for current-period expenditures and therefore are inflows of resources in the funds.		
		216
Earned revenues considered deferred inflows of resources in fund statements.		
		1 053
Long-term liabilities used in governmental activities are not financial uses and therefore, are not reported in the funds		
Gross long-term debt beginning	(681 736)	
Long-term debt included as net position below (includes the addition of long-term debt and principal payments during the year.)	<u>123 191</u>	(558 545)
Net pension liability		(197 302)
Deferred inflows of resources related to pensions are not reported in the funds		
		(473)
Other long-term liabilities (accrued interest) are not due and payable in the current period and therefore are not reported in the funds		
Compensated absences		(1 983)
		<u>(40 580)</u>
Net position of governmental activities	\$	<u><u>8 652 295</u></u>

The notes to the financial statements are an integral part of this statement.

**Town of Archer Lodge, North Carolina**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended June 30, 2024**

	<b>General Fund</b>	<b>Regional Economic Development Reserve Grant Capital Fund</b>	<b>Total Non-Major Funds</b>	<b>Total Governmental Funds</b>
<b>REVENUES</b>				
Ad valorem taxes	\$ 1 306 137	\$ -	\$ -	\$ 1 306 137
Unrestricted intergovernmental	624 819	-	-	624 819
Restricted intergovernmental	2 464 113	-	262 578	2 726 691
Sales and services	11 770	-	-	11 770
Permits and fees	74 653	-	-	74 653
Investment earnings	68 129	32 723	37 687	138 539
Miscellaneous	12 301	-	-	12 301
Total revenues	4 561 922	32 723	300 265	4 894 910
<b>EXPENDITURES</b>				
Current:				
General government	1 016 793	-	-	1 016 793
Public Safety	518 505	-	-	518 505
Transportation	19 799	-	-	19 799
Economic and physical development	191 833	-	-	191 833
Culture and recreation	884 631	-	-	884 631
Debt service:				
Principal	123 191	-	-	123 191
Interest and other charges	23 193	-	-	23 193
Capital outlay	-	4 910	586 887	591 797
Total expenditures	2 777 945	4 910	586 887	3 369 742
Excess (deficiency) of revenues over expenditures	1 783 977	27 813	(286 622)	1 525 168
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer from other funds	183 000	2 365 000	86 623	2 634 623
Transfer to other funds	(2 451 623)	-	(183 000)	(2 634 623)
Total other financing sources(uses)	(2 268 623)	2 365 000	(96 377)	-
Net change in fund balance	(484 646)	2 392 813	(382 999)	1 525 168
Fund balances, beginning	1 775 559	-	1 221 704	2 997 263
Fund balances, ending	\$ 1 290 913	\$ 2 392 813	\$ 838 705	\$ 4 522 431

The notes to the financial statements are an integral part of this statement.



**Town of Archer Lodge, North Carolina**  
**Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Of Governmental Funds to the Statement of Activities**  
**For the Year Ended June 30, 2024**

Net changes in fund balances – total governmental funds	\$	1 525 168
<p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.</p>		
Capital outlay expenditures which were capitalized	\$ 1 023 435	
Depreciation expense for governmental assets	<u>(151 143)</u>	872 292
Right to use IT subscription agreement	-	
Amortization expense for intangible assets	<u>(12 811)</u>	(12 811)
Contributions to the pension plan in the current fiscal year are not included on the Statement of Activities		65 705
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds		
Change in unavailable revenue for tax revenues		925
<p>The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.</p>		
New long-term debt issued		
IT agreement payments	12 857	
Principal payments on long-term debt	<u>110 333</u>	123 190
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.</p>		
Compensated absences	(15 795)	
Pension expense	<u>(76 479)</u>	<u>(92 274)</u>
Total changes in net position of governmental activities	\$	<u><u>2 482 195</u></u>

The notes to the financial statements are an integral part of this statement.

**Town of Archer Lodge, North Carolina**  
**General Fund and Annually Budgeted Major Project Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual**  
**For the Year Ended June 30, 2024**

	General Fund			Variance with Final Budget- Positive (Negative)
	Original	Final	Actual Amounts	
<b>Revenues:</b>				
Ad valorem taxes	\$ 1 140 500	\$ 1 292 500	\$ 1 306 137	\$ 13 637
Unrestricted intergovernmental	485 500	565 000	624 819	59 819
Restricted intergovernmental	51 500	2 464 000	2 464 113	113
Sales and services	5 000	84 000	11 770	(72 230)
Permits and fees	139 000	74 000	74 653	653
Investment earnings	25 000	70 000	68 129	(1 871)
Miscellaneous	3 000	14 000	12 301	(1 699)
Total revenues	<u>1 849 500</u>	<u>4 563 500</u>	<u>4 561 922</u>	<u>(1 578)</u>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	639 065	1 132 254	1 016 793	115 461
Public safety	682 000	712 000	518 505	193 495
Transportation	27 000	27 000	19 799	7 201
Economic & physical development	231 600	253 100	191 833	61 267
Cultural and recreation	900 782	982 247	884 631	97 616
<b>Debt service:</b>				
Principal retirement	110 336	110 336	123 191	(12 855)
Interest and other charges	22 560	22 560	23 193	(633)
Total expenditures	<u>2 613 343</u>	<u>3 239 497</u>	<u>2 777 945</u>	<u>461 552</u>
Revenues over (under) expenditures	<u>(763 843)</u>	<u>1 324 003</u>	<u>1 783 977</u>	<u>459 974</u>
<b>Other financing sources (uses):</b>				
Transfers from other funds	258 000	383 000	183 000	(200 000)
Transfers to other funds	(162 000)	(2 527 000)	(2 451 623)	75 377
Total other financing sources (uses)	<u>96 000</u>	<u>(2 144 000)</u>	<u>(2 268 623)</u>	<u>(124 623)</u>
Fund balance appropriated	347 846	500 000	-	(500 000)
Net change in fund balance	\$ <u>(319 997)</u>	\$ <u>(319 997)</u>	(484 646)	\$ <u>(164 649)</u>
Fund balances, beginning			<u>1 775 559</u>	
Fund balances, ending			\$ <u>1 290 913</u>	

The notes to the financial statements are an integral part of this statement.

## **Notes to the Financial Statements**

**Town of Archer Lodge, North Carolina**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended June 30, 2024**

**I. Summary of Significant Accounting Policies**

The accounting policies of the Town of Archer Lodge conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant accounting policies:

A. Reporting Entity

The Town of Archer Lodge is a municipal corporation that is governed by an elected mayor and a five-member council.

B. Basis of Presentation

*Government-wide Statements:* The statement of net position and the statement of activities display information about the primary government. These statements include the financial activities of the overall government. These statements distinguish between the *governmental* and *business-type activities* of the Town. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties. The Town of Archer Lodge does not perform any business-type activities at this time.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Town's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

*Fund Financial Statements:* The fund financial statements provide information about the Town's funds. The Town has no proprietary nor fiduciary funds to report. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental are aggregated and reported as non-major funds.

The Town reports the following major governmental funds:

**General Fund.** The General Fund is the general operating fund of the Town. The General Fund accounts for all financial resources except those that are required to be accounted for in another fund. The primary revenue sources are ad valorem taxes and franchise taxes. The primary expenditures are for administration, public safety, and cultural/recreational services.

**Regional Economic Development Reserve Grant Fund.** This fund is used to account for transactions related to state grant funds for parks.

The Town reports the following non-major governmental funds:

**Capital Reserve Fund.** This fund is used to account for future capital projects.

**Public Safety Reserve Fund.** This fund is used to account for future public safety projects.

**Capital Town Park Project Fund.** This fund is used to account for the building of a new town park and its amenities.

**American Rescue Plan Fund.** This fund accounts for the transactions related to the American Rescue Plan Act funds.

**State Capital & Infrastructure Fund.** This fund accounts for the transactions related to state grant funds for parks.

**Park Reserve Fund.** This fund is used to account for future park projects.

### C. Measurement Focus and Basis of Accounting

In accordance with North Carolina General Statutes, all funds of the Town are maintained during the year using the modified accrual basis of accounting.

*Government-wide Financial Statements.* The government-wide financial statements are reported using the economic resources measurement focus. The government-wide financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the Town gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

*Governmental Fund Financial Statements.* Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. General capital acquisitions are reported as expenditures in governmental funds. Issuance of general long-term debt and acquisitions under leases and IT subscriptions are reported as other financing sources.

The Town considers all revenues available if they are collected within 90 days after year-end, except for property taxes. Ad valorem tax receivables are not accrued as revenue because the amount is not susceptible to accrual. At June 30, taxes receivable for property other than motor vehicles are materially past due and are not considered to be an available resource to finance the operations of the current year. Also, as of September 1, 2013, State law altered the procedures for the assessment and collection of property taxes on registered motor vehicles in North Carolina. Effective with this change in the law, the State of North Carolina is responsible for billing and collecting the property taxes on registered motor vehicles on behalf of all municipalities and special tax districts. Property taxes are due when vehicles are registered. The billed taxes are applicable to the fiscal year in which they are

received. Uncollected taxes that were billed in periods prior to September 1, 2013, and for limited registration plates are shown as a receivable in these financial statements and are offset by deferred inflows of resources.

Sales taxes and certain intergovernmental revenues, such as the utilities franchise tax, collected and held by the State at year-end on behalf of the Town are recognized as revenue. Sales taxes are considered a shared revenue for the Town of Archer Lodge because the tax is levied by Johnston County and then remitted to and distributed by the State. Most intergovernmental revenues and sales and services are not susceptible to accrual because generally they are not measurable until received in cash. All taxes are reported as general revenues rather than program revenues. Under the terms of grant agreements, the Town funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants, and general revenues. It is the Town's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants, and then by general revenues.

#### D. Budgetary Data

The Town's budgets are adopted as required by the North Carolina General Statutes. An annual budget is adopted for the General Fund. All annual appropriations lapse at the fiscal-year end. Ordinances have been adopted for the Capital Reserve Fund, Park Reserve Fund, Public Safety Reserve Fund, and Economic Development Research Grant Capital Fund. All budgets are prepared using the modified accrual basis of accounting. Expenditures may not legally exceed appropriations at the departmental level for all annually budgeted funds and at the project level for the multi-year funds. The Town Council must approve all budget amendments. The budget ordinance must be adopted by July 1 of the fiscal year, or the Town Council must adopt an interim budget that covers that time until the annual ordinance can be adopted.

#### E. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Fund Equity

##### 1. Deposits and Investments

All deposits of the Town are made in board-designated official depositories and are secured as required by State law [G.S. 159-31]. The Town may designate, as an official depository, any bank or savings association whose principal office is located in North Carolina. Also, the Town may establish time deposit accounts such as NOW and SuperNOW accounts, money market accounts, and certificates of deposit.

NC State law [G.S.159-30(c)] authorizes the Town to invest in obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States; obligations of the State of North Carolina; bonds and notes of any North Carolina local government or public authority; obligations of certain non-guaranteed federal agencies; certain high-quality issues of commercial paper and bankers' acceptances, and mutual fund shares when the mutual fund is certified by the Local Government Commission. The Town's investments are generally reported at fair value.

The North Carolina Capital Management Trust (NCCMT) Government Portfolio is a SEC-registered money market mutual fund that is currently certified by the Local Government Commission under the provisions of G.S. 159-30(c)(8) and the North Carolina Administrative Code. The Government Portfolio is a 2a7 fund that invests in treasuries, government agencies, and repurchase agreements collateralized by treasuries. It is rated AAAM by S&P and AAA-mf by Moody's Investor Services and reported at fair value.

## 2. Cash and Cash Equivalents

The Town pools money from several funds to facilitate disbursement and investment and to maximize investment income. Therefore, all cash and investments are essentially demand deposits and are considered cash and cash equivalents.

## 3. Restricted Assets

The unexpended grant proceeds from the NC Parks and Recreation Trust fund, American Rescue Plan fund, and State Capital Infrastructure fund are classified as restricted assets for the park's expansion project.

### **Town of Archer Lodge Restricted Cash**

Governmental Activities:

State Capital & Infrastructure- Parks	\$	251 000
American Rescue Plan		209
Capital Town Park Project Fund		<u>2 966</u>
Total Restricted Cash	\$	<u><u>254 265</u></u>

## 4. Ad Valorem Taxes Receivable

In accordance with State law [G.S. 105-347 and G.S. 159-13(a)], the Town levies ad valorem taxes on property other than motor vehicles on July 1, the beginning of the fiscal year. The taxes are due on September 1 (lien date); however, interest does not accrue until the following January 6<sup>th</sup>. These taxes are based on the assessed values as of January 1, 2023.

## 5. Allowances for Doubtful Accounts

All receivables that historically experience uncollectible accounts are shown net of an allowance for doubtful accounts. This amount is estimated by analyzing the percentage of receivables that were written off in prior years.

## 6. Lease Receivable

The town's lease receivable is measured at the present value of lease payments expected to be received during the lease term. Under the lease agreement, the Town may receive variable lease payments that are dependent upon the lessee's revenue. The variable payments are recorded as an inflow of resources in the period the payment is received.

A deferred inflow of resources is recorded for the lease. The deferred inflow of resources is recorded at the initiation of the lease in an amount equal to the initial recording of the lease receivable. The deferred inflow of resources is amortized on a straight-line basis over the term of the lease.

## 7. Prepaid Items

Certain payments to vendors may reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements and expensed as the items are used.

## 8. Capital Assets

Capital assets are defined by the government as assets with an initial, individual cost of more than a certain cost and an estimated useful life in excess of two years. Minimum capitalization costs are as follows: land, \$10,000; buildings, improvements, \$5,000; infrastructure, \$20,000; furniture and equipment, \$5,000; vehicles and motorized equipment, \$5,000; and computer software and computer equipment \$5,000. Donated capital assets received prior to June 15, 2015, are recorded at their estimated fair value at the date of donation. Donated capital assets received after June 15, 2015, are recorded at acquisition value. All other purchased or constructed capital assets are reported at cost or estimated historical cost. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

The Town's capital assets also include certain right to use assets. These right to use assets arise in association with agreements where the Town reports an Information Technology (IT) Subscription in accordance with the requirements of GASB 96.

The right to use IT subscription assets are initially measured at an amount equal to the initial measurement of the subscription liability plus any subscription payments made at the start of the subscription term, if applicable, plus capitalizable initial implementation costs at the start of the subscription term less any incentives received from the IT subscription vendor at the start of the subscription term. Subscription payments, as well as payments for capitalizable implementation costs made before the start of the subscription term are reported as prepayment (asset). Such prepayments are reduced by any incentives received from the same vendor before the start of the subscription term if a right of offset exists. The net amount of the prepayments and incentives are reported as an asset or liability, as appropriate, before the start of the subscription term at which time the amount is included in the initial measurement of the subscription asset. The right to use subscription assets are amortized on a straight-line basis over the subscription term.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Infrastructure	50
Buildings	30
Improvements	25
Vehicles and motorized equipment	5
Furniture and equipment	5-10
Computer Equipment	3
Computer Software	5

Should the Town have leases, it would record right to use lease assets as a result of implementing GASB 87. The right to use assets are initially measured an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives, and plus ancillary charges necessary to place the lease into service. The right to use assets are amortized on a straight-line basis over the life of the related lease.

## 9. Deferred outflows/inflows of resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *Deferred Outflows of Resources*, represents a



consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The Town has one item that meets this criterion, pension deferrals for the 2024 fiscal year. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *Deferred Inflows of Resources*, represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The Town has several items that meet the criterion for this category, prepaid taxes, property taxes receivable, unavailable revenues (reported only on the Balance Sheet of the Governmental Funds), and pension deferrals.

#### 10. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method that approximates the effective interest method. Bonds payable are reported net of the applicable bond premiums or discount. Bond issuance costs, except for prepaid insurance cost, are expensed in the reporting period in which they are incurred. Prepaid insurance costs are expensed over the life of the debt.

In fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

#### 11. Compensated Absences

The vacation policy of the Town provides for the accumulation of up to thirty days' earned vacation leave with such leave being fully vested when earned. For the Town's government-wide fund, an expense and a liability for compensated absences and the salary-related payments are recorded as the leave is earned. The Town has assumed a first-in, first-out method of using accumulated compensated time. The portion of that time that is estimated to be used in the next fiscal year has been designated as a current liability in the government-wide financial statements.

The Town's sick leave policy provides for an unlimited accumulation of earned sick leave. Sick leave does not vest, but any unused sick leave accumulated at the time of retirement may be used in the determination of length of service for retirement benefit purposes. Since the Town does not have any obligation for the accumulated sick leave until it is taken, no accrual for sick leave has been made.

#### 12. Net Position/Fund Balances

##### Net Position

Net Position in government-wide financial statements is classified as net investment in capital assets, restricted, and unrestricted. Restricted net position represents constraints on resources that are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through state statute.

##### Fund Balances

In the governmental fund financial statements, fund balance is composed of five classifications designed to disclose the hierarchy of constraints placed on how fund balance can be spent.

The governmental fund types classify fund balances as follows:

**Non-spendable Fund Balance** – This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

**Restricted Fund Balance** – This classification includes amounts that are restricted to specific purposes externally imposed by creditors or imposed by law.

Restricted for Stabilization by State statute – North Carolina G.S. Chapter 159-8 prohibits units of government from budgeting or spending a portion of their fund balance. This is one of several statutes enacted by the North Carolina State Legislature in the 1930's that were designed to improve and maintain the fiscal health of local government units. Restricted by State statute (RSS) is calculated at the end of each fiscal year for all annually budgeted funds. The calculation in G.S. 159-8(a) provides a formula for determining what portion of fund balance is available for appropriation. The amount of fund balance not available for appropriation is what is known as "restricted by State statute." Appropriated fund balance in any fund shall not exceed the sum of cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year next preceding the budget. Per GASB guidance, RSS is considered a resource upon which a restriction is "imposed by law through constitutional provisions or enabling legislation." RSS is reduced by inventories and prepaids as they are classified as non-spendable. Outstanding Encumbrances are included within RSS. RSS is included as a component of Restricted Net Position and Restricted Fund Balance on the face of the balance sheet.

Restricted for Parks Capital projects – portion of fund balance that is restricted by revenue source for parks projects.

**Committed Fund Balance** – portion of fund balance that can only be used for specific purposes imposed by majority vote by quorum of Town of Archer Lodge's governing body (highest level of decision-making authority). The governing body can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

**Assigned Fund Balance** - portion of fund balance that the Town of Archer Lodge intends to use for specific purposes.

Assigned for Capital Projects – portion of fund balance that has been budgeted by the Town Council for future capital projects.

Assigned for Public Safety – portion of fund balance that has been budgeted by the Town Council for the future development of a police force.

Assigned for Park Reserve – portion of fund balance that has been budgeted by the Town Council for the future development of parks.

Subsequent year's expenditures – portion of fund balance that is appropriated in the next year's budget that is not already classified in restricted or committed. The governing body approves the appropriation.

Unassigned fund balance – the portion of fund balance that has not been restricted, committed, or assigned to specific purposes or other funds.

The Town of Archer Lodge has a revenue spending policy that provides guidance for programs with multiple revenue sources. The Finance Officer will use resources in the following hierarchy: bond proceeds, federal funds, State funds, local non-town funds, town funds. For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first, followed in-order by committed fund balance, assigned fund balance and, lastly, unassigned fund balance. The Finance Officer has the authority to deviate from this policy if it is in the best interest of the Town.

### 13. Defined Benefit Cost-Sharing Plan

For purposes of measuring the net pension asset, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Local Governmental Employees' Retirement system (LGERS) and additions to/deductions from LGERS' fiduciary net position have been determined on the same basis as they are reported by LGERS. For this purpose, plan member contributions are recognized in the period in which the contributions are due. The Town of Archer Lodge's employer contributions are recognized when due and the Town of Archer Lodge has a legal requirement to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of LGERS. Investments are reported at fair value.

## **II. Stewardship, Compliance, and Accountability**

### A. Significant Violations of Finance-Related Legal and Contractual Provisions

None.

### B. Deficit in Fund Balance or Net Position of Individual Funds

None.

### C. Excess of Expenditures over Appropriations

None.

## **III. Detail Notes on All Funds**

### A. Assets

#### 1. Deposits

All the deposits of the Town are either insured or collateralized by using one of two methods. Under the Dedicated Method, all deposits that exceed the federal depository insurance coverage level are collateralized with securities held by the Town's agents in these units' names. Under the Pooling Method, which is a collateral pool, all uninsured deposits are collateralized with securities held by the State Treasurer's agent in the name of the State Treasurer. Since the State Treasurer is acting in a fiduciary capacity for the Town these deposits are considered to be held by the Town's agents in their names. The amount of the pledged collateral is based on an approved averaging method for non-interest-bearing deposits and the actual current balance for interest-bearing deposits. Depositories using the Pooling Method report to the State Treasurer the adequacy of their pooled collateral covering uninsured deposits. The State Treasurer does not confirm this information with the Town, or the escrow agent. Because of the inability to measure the exact amounts of collateral pledged for the Town under the Pooling Method, the potential exists for under-collateralization. This risk may increase in periods of high cash flows. However, the State Treasurer of North

Carolina enforces strict standards of financial stability for each depository that collateralizes public deposits under the Pooling Method. The Town has no formal policy regarding custodial credit risk for deposits but relies on the State Treasurer to enforce standards of minimum capitalization for all pooling method financial institutions and to monitor them for compliance. The Town complies with the provisions of G.S. 159-31 when designating official depositories and verifying that deposits are properly secured.

At June 30, 2024, the Town's deposits had a carrying amount of \$522,361 and a bank balance of \$539,921. Of the bank balance, \$250,000 was covered by federal depository insurance and the remainder was covered by collateral held under the pooling method.

## 2. Investments

At June 30, 2024, the Town of Archer Lodge had \$3,951,405 invested with the North Carolina Capital Management Trust's Government Portfolio which carried a credit rating of AAAm by Standard and Poor's. The Town has no policy regarding credit risk.

## 3. Receivables – Allowances for Doubtful Accounts

All receivables that historically experience uncollectible accounts are shown net of an allowance for doubtful accounts. This amount is estimated by analyzing the percentage of receivables that were written off in prior years.

## 4. Leases Receivable

The Town has entered into no material leases under GASB 87.

## 5. Capital Assets

### Primary Government

Capital asset activity for the Primary Government for the year ended June 30, 2024, were follows:

	<u>Beginning Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balances</u>
<b>Governmental activities:</b>				
<b>Capital assets not being depreciated:</b>				
Land	\$ 804 123	\$ -	\$ -	\$ 804 123
Construction in Progress	2 302 739	-	1 704 406	598 333
Total capital assets not being depreciated	<u>3 106 862</u>	<u>-</u>	<u>1 704 406</u>	<u>1 402 456</u>
<b>Capital assets being depreciated:</b>				
Buildings and improvements	818 096	-	-	818 096
Equipment	89 902	95 610	-	185 512
Vehicles	91 585	-	-	91 585
Infrastructure	57 754	2 632 231	-	2 689 985
Total capital assets being depreciated	<u>1 057 337</u>	<u>2 727 841</u>	<u>-</u>	<u>3 785 178</u>
<b>Less accumulated depreciation for:</b>				
Buildings and improvements	210 933	27 577	-	238 510
Equipment	89 901	13 658	-	103 599
Vehicles	22 128	18 317	-	40 445
Infrastructure	15 923	91 591	-	107 514
Total accumulated depreciation	<u>338 885</u>	<u>151 143</u>	<u>-</u>	<u>490 028</u>
Total capital assets being depreciated, net	<u>718 452</u>	<u>2 576 698</u>	<u>-</u>	<u>3 295 150</u>
<b>Capital assets being amortized:</b>				
Right to use assets:				
IT subscriptions	60 403	-	-	60 403
Total capital assets being amortized	<u>60 403</u>	<u>-</u>	<u>-</u>	<u>60 403</u>
<b>Less accumulated amortization for:</b>				
Right to use assets:				
IT subscriptions	12 811	12 811	-	25 622
Total accumulated amortization	<u>12 811</u>	<u>12 811</u>	<u>-</u>	<u>25 622</u>
Total capital assets being amortized, net	<u>47 592</u>	<u>(12 811)</u>	<u>-</u>	<u>34 781</u>
<b>Governmental activity capital assets, net</b>	<u>\$ 3 872 906</u>	<u>\$ 2 563 887</u>	<u>\$ 1 704 406</u>	<u>\$ 4 732 387</u>

Depreciation and amortization expenses were charged to functions/programs of the primary government as follows:

General government	\$ 43 470
Culture and recreation	\$ 120 484
Total depreciation and amortization expense	<u>\$ 163 954</u>

### Construction commitments

The government has active construction projects as of June 30, 2024. At year-end, the government's commitments with contractors are as follows:

<u>Project</u>	<u>Spent-to-date</u>	<u>Remaining Commitment</u>
Parks Construction	\$ 3 230 565	\$ 254 265

## B. Liabilities

### 1. Pension Plan and Postemployment Obligations

#### a. Local Governmental Employee's Retirement System

*Plan Description.* The Town of Archer Lodge is a participating employer in the statewide Local Governmental Employees' Retirement System (LGERS), a cost-sharing multiple-employer defined benefit pension plan administered by the State of North Carolina. LGERS membership is comprised of general employees and local law enforcement officers (LEOs) of participating local governmental entities. Article 3 of G.S. Chapter 128 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. Management of the plan is vested in the LGERS Board of Trustees, which consists of 13 members – nine appointed by the Governor, one appointed by the State Senate, one appointed by the State House of Representatives, and the State Treasurer and State Superintendent, who serve as ex-officio members. The Local Governmental Employees' Retirement System is included in the Annual Comprehensive Financial Report for the State of North Carolina. The State's Annual Comprehensive Financial Report includes financial statements and required supplementary information for LGERS. That report may be obtained by writing to the Office of the State Controller, 1410 Mail Service Center, Raleigh, North Carolina 27699-1410, by calling (919) 981-5454, or at [www.osc.nc.gov](http://www.osc.nc.gov).

*Benefits Provided.* LGERS provides retirement and survivor benefits. Retirement benefits are determined as 1.85% of the member's average final compensation times the member's years of creditable service. A member's average final compensation is calculated as the average of a member's four highest consecutive years of compensation. Plan members are eligible to retire with full retirement benefits at age 65 with five years of creditable service, at age 60 with 25 years of creditable service, or at any age with 30 years of creditable service. Plan members are eligible to retire with partial retirement benefits at age 50 with 20 years of creditable service or at age 60 with five years of creditable service (age 55 for firefighters). Survivor benefits are available to eligible beneficiaries of members who die while in active service or within 180 days of their last day of service and who have either completed 20 years of creditable service regardless of age (15 years of creditable service for firefighters and rescue squad members who are killed in the line of duty) or have completed five years of service and have reached age 60. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life or a return of the member's contributions. The plan does not provide for automatic post-retirement benefit increases. Increases are contingent upon actuarial gains of the plan.

*Contributions.* Contribution provisions are established by General Statute 128-30 and may be amended only by the North Carolina General Assembly. Town of Archer Lodge employees are required to contribute 6% of their compensation. Employer contributions are actuarially determined and set annually by the LGERS Board of Trustees. The Town of Archer Lodge's contractually required contribution rate for the year ended June 30, 2024, was 13.61% for general employees, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year. Contributions to the pension plan from the Town of Archer Lodge were \$65,705 for the year ended June 30, 2024.

*Refunds of Contributions* – Town employees, who have terminated service as a contributing member of LGERS, may file an application for a refund of their contributions. By state law, refunds to members with at least five years of service include 4% interest. State law requires a 60-day waiting period after service termination before the refund may be paid. The acceptance of a refund payment cancels the individual's right to employer contributions, or any other benefit provided by LGERS.

***Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions***

At June 30, 2024, the Town reported a liability of \$197,302 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022. The total pension liability was then rolled forward to the measurement date of June 30, 2023, utilizing update procedures incorporating the actuarial assumptions. The Town’s proportion of the net pension liability was based on a projection of the Town’s long-term share of future payroll covered by the pension plan, relative to the projected future payroll covered by the pension plan of all participating LGERS employers, actuarially determined. At June 30, 2023 (measurement date), the Town’s proportion was 0.00298%, which was an increase of 0.00138% from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the Town recognized pension expense of \$76,479. At June 30, 2024, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ 21 985	\$ 473
Changes in assumptions	8 384	-
Net difference between projected and actual earnings on pension plan investments	52 807	-
Changes in proportion and differences between Town contributions and proportionate share of contributions	46 211	-
Town contributions subsequent to the measurement date	65 705	-
Total	<u>\$ 195 092</u>	<u>\$ 473</u>

The \$65,705 reported as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date will be recognized as a decrease of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<b>Year ending June 30:</b>	
2025	\$ 48 642
2026	29 879
2027	48 160
2028	2 233
2029	-
Thereafter	-

*Actuarial Assumptions.* The total pension liability in the December 31, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5 percent
Salary increases	3.25 to 8.25 percent, including inflation & productivity factor
Investment rate of return	6.50%, net of pension plan investment expense, including inflation

The plan currently uses mortality tables that vary by age, gender, employee group (i.e., general, law enforcement officer) and health status (i.e., disabled, and healthy). The current mortality rates are based on published tables and

based on studies that cover significant portions of the U.S. population. The healthy mortality rates also contain a provision to reflect future mortality improvements.

The actuarial assumptions used in the December 31, 2022, valuation were based on the results of an actuarial experience study for the period January 1, 2015, through December 31, 2019.

Future ad hoc COLA amounts are not considered to be substantively automatic and are therefore not included in the measurement.

The projected long-term investment returns, and inflation assumptions are developed through review of current and historical capital markets data, sell-side investment research, consultant whitepapers, and historical performance of investment strategies. Fixed income returns projections reflect current yields across the U.S. Treasury yield curve and market expectations of forward yields projected and interpolated for multiple tenors and over multiple year horizons. Global public equity return projections are established through analysis of the equity risk premium and the fixed income return projections. Other asset categories and strategies' return projections reflect the foregoing and historical data analysis. These projections are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class as of June 30, 2023, are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed Income	33.0%	2.4%
Global Equity	38.0%	6.9%
Real Estate	8.0%	6.0%
Alternatives	8.0%	8.6%
Credit	7.0%	5.3%
Inflation Protection	6.0%	4.3%
Total	<u>100.0%</u>	

The information above is based on 30-year expectations developed with an investment consulting firm's 2024 long-term capital market assumptions. The long-term nominal rates of return underlying the real rates of return are arithmetic annualized figures. The real rates of return are calculated from nominal rates by multiplicatively subtracting a long-term inflation assumption of 2.38%. All rates of return and inflation are annualized figures. Source data provided in the 2023 Annual Comprehensive Financial Report published on the website of the NC Office of State Controller.

*Discount rate.* The discount rate used to measure the total pension liability was 6.5%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Sensitivity of the Town's proportionate share of the net pension asset to changes in the discount rate.* The following presents the Town's proportionate share of the net pension asset calculated using the discount rate of 6.50 percent, as well as what the Town's proportionate share of the net pension asset or net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.50 percent) or one percentage point higher (7.50 percent) than the current rate:



	<u>1% Decrease (5.50%)</u>	<u>Discount Rate (6.50%)</u>	<u>1% Increase (7.50%)</u>
Town's proportionate share of the net pension liability (asset)	\$ 341 818	\$ 197 302	\$ 78 323

*Pension plan fiduciary net position.* Detailed information about the pension plan's fiduciary net position is available in the separately issued Annual Comprehensive Financial Report for the State of North Carolina.

***Total Expense, Liabilities, and Deferred Outflows and Inflows of Resources Related to Pensions***

The following is information related to the proportionate share and pension expense for all pension plans:

	<u>LGERS</u>	<u>Total</u>
Pension Expense	\$ 76 479	\$ 76 479
Pension Liability	197 302	197 302
Proportionate share of the net pension liability	0.00298%	0.00298%
Deferred Outflows of Resources:		
Differences between expected and actual experience	21 985	21 985
Changes of assumptions	8 384	8 384
Net difference between projected and actual earnings on plan investments	52 807	52 807
Changes in proportion and differences between contributions and proportionate share of contributions	46 211	46 211
Benefit payments and administrative costs paid subsequent to the measurement date	65 705	65 705
Deferred Inflows of Resources:		
Differences between expected and actual experience	473	473
Changes of assumptions	-	-
Net difference between projected and actual earnings on plan investments	-	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	-

**b. Supplemental Retirement Income Plan for General Employees**

*Plan Description.* The Town contributes to the Supplemental Retirement Income Plan (Plan), a defined contribution pension plan administrated by the Department of the State Treasurer and a Board of Trustees. The Plan provides retirement benefits to the general employees of the Town. Article 5 of G.S. Chapter 135 assigns the authority to establish and amend benefit provisions to the North Carolina Assembly.

*Funding Policy.* The Town has elected to contribute each month an amount equal to five percent of each employee's salary, and all amounts contributed are vested immediately. Also, the general employees may make voluntary contributions to the plan. Contributions for the year ended June 30, 2024, were \$94,671 which consisted of \$65,705 from the Town and \$28,966 from the general employees.

## 2. Deferred Outflows and Inflows of Resources

The Town of Archer Lodge has the following deferred outflows of resources:

<u>Source</u>	<u>Amount</u>
Contribution to pension plan in current fiscal year	\$ 65 705
Differences between expected and actual experience	21 985
Changes in assumptions	8 384
Net difference between projected and actual earnings on plan investments	52 807
Changes in proportion and differences between employer contributions and proportionate share of contributions	46 211
Total	\$ <u>195 092</u>

Deferred inflows of resources at year end are comprised of the following:

	<u>Statement of Net Position</u>	<u>General Fund Balance Sheet</u>
Prepaid Taxes (General Fund)	\$ 662	\$ 662
Taxes receivable (General Fund), less penalties	-	1 568
Net difference between projected and actual earnings on plan investments	473	-
Total	\$ <u>1 135</u>	\$ <u>2 230</u>

## 3. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town participates in self-funded risk-financing pools administered by the North Carolina League of Municipalities. Through these pools, the Town obtains general liability coverage of \$2 million per occurrence, property coverage up to the total insured values of the property policy, workers' compensation coverage up to the statutory limits, public officials' liability coverage of \$1 million per occurrence, and employee health coverage. The liability and property exposures are reinsured through commercial carriers for claims in excess of retentions as selected by the Board of Trustees each year. Excess insurance coverage is purchased by the Board of Trustees to protect against large workers' compensation claims that exceed certain dollar cost levels. Medical stop loss insurance is purchased by the Board of Trustees to protect against large medical claims that exceed certain dollar cost levels. Specific information on the limits of the reinsurance, excess and stop loss policies purchased by the Board of Trustees can be obtained by contacting the Risk Management Services Department of the NC League of Municipalities. The pools are audited annually by certified public accountants, and the audited financial statements are available to the Town upon request.

There have been no significant reductions in insurance coverage from the prior year, nor were there any settled claims in any of the past three fiscal years.

The Town does not carry flood insurance through the National Flood Insurance Plan (NFIP). Because the Town is not in an area of the State that has been mapped and designated and "A" area (an area close to a river, lake, or stream) by the Federal Emergency Management Agency, the Town is not eligible to purchase coverage of \$500,000 per structure through the NFIP.

In accordance with G.S. 159-29, the Town's employees that have access to \$100 or more at any given time of the Town's funds are performance bonded through a commercial surety bond. The finance officer is bonded for \$325,000.

4. Claims, Judgments and Contingent Liabilities

On June 30, 2024, the Town was not a defendant to any lawsuits.

5. Long-Term Obligations

a. Installment Purchase

On March 22, 2012, the Town entered into an installment purchase agreement of \$500,000 to finance the land acquisition and construction of a town hall building. The financing contract requires fifteen annual principal payments of \$33,333 with an interest rate of 3.41%.

Annual debt service principal and interest payments for the installment purchase as of June 30, 2024, are as follows:

Year Ending June 30	Direct Placement Governmental Activities	
	Principal	Interest
2025	\$ 33 333	\$ 3 410
2026	33 333	2 273
2027	33 334	1 137
Total	\$ 100 000	\$ 6 820

In July 2018, the Town entered into an installment purchase agreement of \$400,000 to finance the land acquisition for parks development. The financing contract requires eight annual principal payments of \$50,000 with an interest rate of 4.00%.

Annual debt service principal and interest payments for the installment purchase as of June 30, 2024, are as follows:

Year Ending June 30	Direct Placement Governmental Activities	
	Principal	Interest
2025	\$ 50 000	\$ 6 000
2026	50 000	4 000
2027	50 000	2 000
Total	\$ 150 000	\$ 12 000

In September 2018, the Town entered into an installment purchase agreement of \$405,000 to finance the construction of the town hall expansion project. The financing contract requires fifteen annual principal payments of \$27,000 with an interest rate of 3.37%.

Annual debt service principal and interest payments of the installment purchase as of June 30, 2024, are as follows:

Year Ending June 30	Direct Placement Governmental Activities	
	Principal	Interest
2025	\$ 27 000	\$ 9 124
2026	27 000	8 189
2027	27 000	7 279
2028	27 000	6 369
2029	27 000	5 474
2030-2034	135 000	13 654
Total	\$ <u>270 000</u>	\$ <u>50 089</u>

b. Subscriptions

For the year ended June 30, 2024, the Town implemented the requirements of GASB Statement No. 96, Subscription -Based Information Technology Arrangements (Subscriptions). The Statement provides a definition of Subscriptions and provides uniform guidance for accounting and financial reporting for such transactions. The guidance will decrease diversity in the accounting and financial reporting for these transactions, thereby increasing comparability in financial reporting among governments. Further, the reporting of a subscription asset (a right-to-use intangible capital asset) and a subscription liability will enhance the relevance and reliability of the financial statements.

During the current year, the Town entered into a new Subscription for a web-based Human Resources and Parks/Recreation management solutions. The term of the agreement is five years. The subscription does not have a stated interest rate. Accordingly, the Town's estimated incremental borrowing rate of 1.25% was used to discount the subscription payments. The initial liability for the subscription was \$60,403. The liability balance remaining on June 30, 2024, was \$38,545.

The future minimum subscription obligation payments as of June 30, 2024.

Year Ending June 30	Principal	Interest
2025	\$ 10 903	\$ 482
2026	11 179	346
2027	11 461	206
2028	5 002	63
Total	\$ <u>38 545</u>	\$ <u>1 097</u>

c. Changes in Long-Term Liabilities

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Current Portion of Balance</u>
Governmental activities:					
Installment purchases	\$ 630 334	\$ -	\$ 110 334	\$ 520 000	\$ 110 333
IT Subscription liabilities	51 403	-	12 858	38 545	11 385
Net pension liability (LGERS)	90 263	107 039	-	197 302	-
Compensated absences	24 785	15 795	-	40 580	-
Governmental activities long – term liabilities	<u>\$ 796 785</u>	<u>\$ 122 834</u>	<u>\$ 123 192</u>	<u>\$ 796 427</u>	<u>\$ 121 718</u>

C. Interfund Balances and Activity

There were no balances due to/from other funds at June 30, 2024.

Transfers to/from other funds at June 30, 2024, consists of the following:

From the General Fund to the Regional Econ Development Fund	\$ 2 365 000
From the General Fund to Park Reserve Fund	86 623
From the Park Reserve Fund to the General Fund	58 000
From the Capital Reserve Fund to the General Fund	<u>125 000</u>
Total transfers	<u>\$ 2 634 623</u>

Transfers are used to move revenues to finance various programs that the government must account for in other funds in accordance with budgetary authorizations, including amounts provided matching funds for various programs. Since the Town of Archer Lodge was first incorporated, the governing board has chosen to set aside funds for future law enforcement needs and for future general capital needs. In addition, three cents of the twenty-two cents ad valorem tax rate have been assigned each year to a Park Reserve Fund. Collections of this tax are accounted for in the General Fund and transferred each year to the Park Reserve Fund. The Town set up a separate Capital Project Fund for the Parks project and it is partially funded by transfers from the Park Reserve fund. When the Town receives grant funds, they are usually deposited into the General Fund and then transferred to an identified capital or special revenue fund.

**D. Fund Balance**

The following schedule provides management and citizens with information on the portion of General Fund balance that is available for appropriation:

Total fund balance – General Fund	\$ 1 290 913
Less:	
Stabilization by State Statute	214 908
Subsequent year’s expenditures	56 405
Remaining Fund Balance	1 019 600

<u>Encumbrances</u>	<u>General Fund</u>	<u>REDR Fund</u>	<u>Non-Major Funds</u>
	\$ 56 405	\$ 26 230	\$ 24 505

**IV. Related Party Transactions**

There were no related party transactions noted during the fiscal year ended June 30, 2024.

**V. Summary Disclosure of Significant Contingencies**

The Town received proceeds from federal and State grants. Periodic audits of these grants are required, and certain cost may be questioned as not being appropriate expenditures under the grant agreements. Such audits could result in the refund of grant money to the grantor agencies. Management believes that any required refund will be immaterial. No provision has been made in the accompanying financial statement for the refund of the grant money.

## Required Supplementary Financial Data

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This section contains additional information required by generally accepted accounting principles.

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- Schedule of Proportionate Share of the Net Pension Liabilities for Local Government Employees' Retirement System
- Schedule of Contributions to Local Government Employees' Retirement System

**Town of Archer Lodge, North Carolina**  
**Town of Archer Lodge's Proportionate Share of Net Pension Liability (Asset)**  
**Local Government Employees' Retirement System**  
**Last Ten Fiscal Years\***

<u>Year Ended June 30</u>	<u>Town's Proportion of the net pension liability (asset) (%)</u>	<u>Town's proportion of the net pension liability (asset)</u>	<u>Town's covered employee payroll</u>	<u>Town's proportionate share of the net pension liability (asset) as a percentage of its covered employee payroll</u>	<u>Plan fiduciary net position as a percentage of total pension liability</u>
2024	0.00298%	\$ 41 471	\$ 328 611	12.62%	82.49%
2023	0.00160%	21 277	179 252	11.87%	84.14%
2022	0.00158%	24 231	161 828	14.97%	95.51%
2021	0.00118%	42 166	117 292	35.95%	88.61%
2020	0.00129%	35 229	108 711	32.41%	90.86%
2019	0.00139%	32 976	100 663	32.76%	91.63%
2018	0.00121%	18 485	67 849	27.24%	94.18%
2017	0.00139%	29 500	58 551	50.38%	91.47%
2016	0.00059%	2 648	46 313	5.72%	98.09%
2015	0.00017%	(1 003)	35 490	(2.83%)	102.64%

\*The amounts presented for each fiscal year were determined as of the prior fiscal year ending June 30.



**Town of Archer Lodge, North Carolina  
Schedule of Contributions  
Local Government Employees' Retirement System  
Last Ten Fiscal Years**

Year Ended June 30	Contractually required contribution	Contributions in relation to the contractually required contribution	Contribution deficiency (excess)	Town's covered employee payroll	Contributions as a percentage of covered-employee payroll
2024	\$ 65 705	\$ 65 705	\$ -	\$ 482 772	13.61%
2023	42 227	42 227	-	328 611	12.85%
2022	21 681	21 681	-	179 252	12.09%
2021	17 558	17 558	-	161 828	10.85%
2020	11 307	11 307	-	117 292	9.64%
2019	9 284	9 284	-	108 711	8.54%
2018	8 284	8 284	-	100 663	8.23%
2017	5 323	5 323	-	67 849	7.85%
2016	4 216	4 216	-	58 551	7.20%
2015	3 520	3 520	-	46 313	7.60%

## **Individual Fund Statements and Schedules**

**Town of Archer Lodge, North Carolina  
General Fund  
Statement of Revenues, Expenditures, and  
Changes in Fund Balance – Budget and Actual  
For the Fiscal Year Ended June 30, 2024**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Revenues:</b>			
Ad valorem taxes:			
Taxes	\$	\$ 1 302 783	\$
Interest		3 354	
Total	<u>1 292 500</u>	<u>1 306 137</u>	<u>13 637</u>
Unrestricted intergovernmental:			
Local option sales taxes		409 622	
Franchise taxes		168 225	
Beer and wine tax		25 111	
ABC profit distribution		21 861	
Total	<u>565 000</u>	<u>624 819</u>	<u>59 819</u>
Restricted intergovernmental:			
PEG channel support		51 613	
Park Land Grant Proceeds		2 365 000	
JoCo Open Space/Community grant		47 500	
Total	<u>2 464 000</u>	<u>2 464 113</u>	<u>113</u>
Permits and fees:			
Planning and zoning revenue		11 465	
Animal control fees		305	
Total	<u>84 000</u>	<u>11 770</u>	<u>(72 230)</u>
Sales and services:			
Parks & Recreation charges		74 653	
Total	<u>74 000</u>	<u>74 653</u>	<u>653</u>
Investment earnings	<u>70 000</u>	<u>68 129</u>	<u>(1 871)</u>
Miscellaneous:			
Miscellaneous		12 301	
Total	<u>14 000</u>	<u>12 301</u>	<u>(1 699)</u>
Total Revenues	<u>4 563 500</u>	<u>4 561 922</u>	<u>(1 578)</u>

(continued)

**Town of Archer Lodge, North Carolina  
General Fund  
Statement of Revenues, Expenditures, and  
Changes in Fund Balance – Budget and Actual  
For the Fiscal Year Ended June 30, 2024**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b>Expenditures:</b>			
General government:			
Town Council			
Salaries and employee benefits		18 135	
Other operating expenditures		39 411	
Total	<u>66 615</u>	<u>57 546</u>	<u>9 069</u>
Administration:			
Salaries and employee benefits		317 771	
Professional services		18 000	
Contracted services		12 072	
PEG Media Group		51 613	
Other operating expenditures		33 745	
Total	<u>460 950</u>	<u>433 201</u>	<u>27 749</u>
Tax Collections:			
Collection fees		33 901	
Total	<u>36 000</u>	<u>33 901</u>	<u>2 099</u>
Legal:			
Contracted services		13 600	
Total	<u>18 000</u>	<u>13 600</u>	<u>4 400</u>
Tax			
Taxes		3	
Total	<u>100</u>	<u>3</u>	<u>97</u>
Public Buildings			
Utility service fees		29 334	
Repairs and maintenance		6 912	
Contracted services		372 823	
Other operating expenses		69 473	
Total	<u>550 589</u>	<u>478 542</u>	<u>72 047</u>
Total general government	<u>1 132 254</u>	<u>1 016 793</u>	<u>115 461</u>

(continued)

**Town of Archer Lodge, North Carolina  
General Fund  
Statement of Revenues, Expenditures, and  
Changes in Fund Balance – Budget and Actual  
For the Fiscal Year Ended June 30, 2024**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Public safety:			
Police and Animal Control:			
Other operating services		4 411	
Total	<u>207 000</u>	<u>4 411</u>	<u>202 589</u>
Fire:			
Fire protection services		514 094	
Total	<u>505 000</u>	<u>514 094</u>	<u>(9 094)</u>
Total public safety	<u>712 000</u>	<u>518 505</u>	<u>193 495</u>
Transportation:			
Streets and highways:			
Street lighting		7 201	
Other operating expenditures		12 598	
Total transportation	<u>27 000</u>	<u>19 799</u>	<u>7 201</u>
Economic and physical development:			
Planning and zoning:			
Salaries and employee benefits		114 156	
Other operating expenditures		8 574	
Contracted services		69 103	
Total economic and physical development	<u>253 100</u>	<u>191 833</u>	<u>61 267</u>
Culture and recreation			
Parks and recreation			
Salaries and employee benefits		257 988	
Professional fees		5 033	
Other operating expenditures		140 829	
Contracted services		49 143	
Capital outlay		431 638	
Total culture and recreation	<u>982 247</u>	<u>884 631</u>	<u>97 616</u>

(continued)

**Town of Archer Lodge, North Carolina  
General Fund  
Statement of Revenues, Expenditures, and  
Changes in Fund Balance – Budget and Actual  
For the Fiscal Year Ended June 30, 2024**

	<b>Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
Debt Service			
Principal retirement	110 336	123 191	(12 855)
Interest and other charges	22 560	23 193	(633)
Total debt service	132 896	146 384	(13 488)
 Total expenditures	 3 239 497	 2 777 945	 461 552
 Revenues over (under) expenditures	 1 324 003	 1 783 977	 459 974
 Other financing sources (uses):			
Transfers from other funds:			
Park Reserve Fund	58 000	58 000	-
Public Safety Reserve Fund	200 000	-	(200 000)
Capital Reserve Fund	125 000	125 000	-
Transfers to other funds:			
Parks Reserve Fund	(162 000)	(86 623)	75 377
REDR Fund	(2 365 000)	(2 365 000)	-
Total	(2 144 000)	(2 268 623)	(124 623)
 Fund balance appropriated	 500 000	 -	 (500 000)
 Net change in fund balance	 \$ (319 997)	 (484 646)	 \$ (164 649)
 Fund balances, beginning		 1 775 559	
Fund balances, ending		 \$ 1 290 913	

**Town of Archer Lodge, North Carolina**  
**Regional Economic Development Reserve (REDR) Grant Capital Fund**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**For the Fiscal Year Ended June 30, 2024**

	Project Author- ization	Prior Year	Actual Current Year	Total to Date	Variance Positive (Negative)
<b>Revenues</b>					
Intergovernmental					
State REDR grant	\$ -	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	32 723	32 723	32 723
Total revenues	-	-	32 723	32 723	32 723
<b>Expenditures</b>					
Capital outlay:					
Construction	2 365 000	-	4 910	4 910	2 360 090
Total Expenditures	2 365 000	-	4 910	4 910	2 360 090
Revenues under expenditures	(2 365 000)		27 813	27 813	2 392 813
<b>Other Financing Sources/Uses</b>					
Interfund transfers					
State Economic Development Research Grant	2 365 000	-	2 365 000	2 365 000	-
Total other financing sources	2 365 000	-	2 365 000	2 365 000	-
Net change in fund balance	\$ -	\$ -	2 392 813	\$ 2 392 813	\$ 2 392 813
Fund Balance Beginning			-		
Fund Balance Ending			\$ 2 392 813		

**Town of Archer Lodge, North Carolina**  
**Combining Balance Sheet**  
**Non-major Governmental Funds**  
**For the Year Ended June 30, 2024**

	Park Reserve Fund	Capital Reserve Fund	Public Safety Reserve	Park Capital Project	ARPA Parks Capital	SCIF Parks Capital	Total Non-Major Governmental Funds
<b>Assets</b>							
Cash and cash equivalents	\$ 89 911	\$ 28 428	\$ 441 596	\$ 2 966	\$ 209	\$ 275 595	\$ 838 705
Total assets	<u>89 911</u>	<u>28 428</u>	<u>441 596</u>	<u>2 966</u>	<u>209</u>	<u>275 595</u>	<u>838 705</u>
<b>Liabilities and Fund Balances</b>							
Fund balances:							
Restricted	-	-	-	2 966	209	251 090	254 265
Assigned	89 911	28 428	441 596				559 935
Subsequent year's appropriation	-	-	-	-	-	24 505	24 505
<b>Total liabilities and fund balances</b>	<u>\$ 89 911</u>	<u>\$ 28 428</u>	<u>\$ 441 596</u>	<u>\$ 2 966</u>	<u>\$ 209</u>	<u>\$ 275 595</u>	<u>\$ 838 705</u>



**Town of Archer Lodge, North Carolina**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Non-major Governmental Funds**  
**For the Year Ended June 30, 2024**

	Park Reserve Fund	Capital Reserve Fund	Public Safety Reserve	Park Capital Project	ARPA Parks Capital	SCIF Parks Capital	Total Non-major Governmental Funds
<b>Revenues</b>							
Restricted intergovernmental	\$ -	\$ -	\$ -	\$ 78 293	\$ 184 285	\$ -	\$ 262 578
Investment earnings	1 864	2 420	20 587	-	1 878	10 938	37 687
Total revenue	<u>1 864</u>	<u>2 420</u>	<u>20 587</u>	<u>78 293</u>	<u>186 163</u>	<u>10 938</u>	<u>300 265</u>
<b>Expenditures</b>							
Construction	-	-	-	75 328	185 954	325 605	586 887
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>75 328</u>	<u>185 954</u>	<u>325 605</u>	<u>586 887</u>
Revenues over expenditures	1 864	2 420	20 587	2 965	209	(314 667)	(286 622)
Other financing sources (uses)							
Transfer from other sources	86 623	-	-	-	-	-	86 623
Transfer to other sources	(58 000)	(125 000)	-	-	-	-	(183 000)
Total other financing sources	<u>28 623</u>	<u>(125 000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(96 377)</u>
Net change in fund balance	30 487	(122 580)	20 587	2 965	209	(314 667)	(382 999)
Fund balance beginning	59 424	151 008	421 009	1	-	590 262	1 221 704
Fund balance ending	<u>\$ 89 911</u>	<u>\$ 28 428</u>	<u>\$ 441 596</u>	<u>\$ 2 966</u>	<u>\$ 209</u>	<u>\$ 275 595</u>	<u>\$ 838 705</u>

**Town of Archer Lodge, North Carolina  
Park Reserve Fund  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balances – Budget and Actual  
For the Fiscal Year Ended June 30, 2024**

	Budget		Actual	Variance Positive (Negative)
<b>Revenues</b>				
Investment earnings	\$ 1 000	\$	1 864	\$ 864
Total revenues	1 000		1 864	864
<b>Expenditures</b>				
Capital outlay:				
Construction	-		-	-
Total Expenditures	-		-	-
Revenues under expenditures	1 000		1 864	864
<b>Other Financing Sources/Uses</b>				
Interfund transfers				
Transfers from other funds				
From General Fund	162 000		86 623	(75 377)
Transfers to other funds				
To General Fund	(58 000)		(58 000)	-
To Town Park Fund	(50 000)		-	50 000
To Fund Balance Reserves	(55 000)		-	55 000
Total other financing sources	(1 000)		28 623	29 623
Appropriated fund balance	-		-	-
Net change in fund balance	\$ -		30 487	\$ 30 487
Fund Balance Beginning			59 424	
Fund Balance Ending		\$	89 911	

**Town of Archer Lodge, North Carolina  
Capital Town Park Project Fund  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balances – Budget and Actual  
For the Fiscal Year Ended June 30, 2024**

	Budget	Actual		Total to Date	Variance Positive (Negative)
		Prior Years	Current Year		
<b>Revenues</b>					
Restricted intergovernmental:					
State Grant	\$ 500 000	\$ 416 771	\$ 78 293	\$ 495 064	\$ (4 936)
Total revenues	<u>500 000</u>	<u>416 771</u>	<u>78 293</u>	<u>495 064</u>	<u>(4 936)</u>
<b>Expenditures</b>					
Capital outlay:					
Design/engineering	146 342	146 311	-	146 311	31
Construction	863 008	737 758	75 328	813 086	49 922
Contingency	40 650	40 603	-	40 603	47
Total Expenditures	<u>1 050 000</u>	<u>924 672</u>	<u>75 328</u>	<u>1 000 000</u>	<u>50 000</u>
Revenues under expenditures	(550 000)	(507 901)	2 965	(504 936)	45 064
<b>Other Financing Sources/Uses</b>					
Interfund transfers					
Transfers from other funds					
From General Fund	50 000	50 000	-	50 000	-
From Park Reserve Fund	500 000	457 902	-	457 902	(42 098)
Total other financing sources	<u>550 000</u>	<u>507 902</u>	<u>-</u>	<u>507 902</u>	<u>(42 098)</u>
Appropriated fund balance	-	-	-	-	-
Net change in fund balance	<u>\$</u>	<u>\$ 1</u>	2 965	<u>\$ 2 966</u>	<u>\$ 2 966</u>
Fund Balance Beginning			<u>1</u>		
Fund Balance Ending			<u>\$ 2 966</u>		

**Town of Archer Lodge, North Carolina**  
**Capital Reserve Fund**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**For the Fiscal Year Ended June 30, 2024**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues			
Investment earnings	\$ 3 000	\$ 2 420	\$ (580)
Total revenues	<u>3 000</u>	<u>2 420</u>	<u>(580)</u>
Expenditures:			
Current:			
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Revenues over expenditures	<u>3 000</u>	<u>2 420</u>	<u>(580)</u>
Other financing sources:			
Interfund transfers			
Transfer to general fund	<u>(125 000)</u>	<u>(125 000)</u>	<u>-</u>
Total other financing sources	<u>(125 000)</u>	<u>(125 000)</u>	<u>-</u>
Appropriated fund balance	<u>125 000</u>	<u>-</u>	<u>(125 000)</u>
Net change in fund balance	\$ <u>3 000</u>	(122 580)	\$ <u>(125 580)</u>
Fund balance, beginning		<u>151 008</u>	
Fund balance, ending		<u>\$ 28 428</u>	

**Town of Archer Lodge, North Carolina  
American Rescue Plan Project Fund  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balances – Budget and Actual  
For the Fiscal Year Ended June 30, 2024**

	Project Author- ization	Prior Year	Actual Current Year	Total to Date	Variance Positive (Negative)
<b>Revenues</b>					
Restricted intergovernmental Federal Grant	\$ -	\$ 340 928	\$ 184 285	\$ 525 213	\$ 525 213
Investment earnings	3 150	5 714	1 878	7 592	4 442
Total revenues	<u>3 150</u>	<u>346 642</u>	<u>186 163</u>	<u>532 805</u>	<u>529 665</u>
<b>Expenditures</b>					
Other expenditures	17 000	17 228	-	17 228	(228)
Capital outlay:					
Construction	1 036 577	854 627	185 954	1 040 581	(4 004)
Total Expenditures	<u>1 053 577</u>	<u>871 855</u>	<u>185 954</u>	<u>1 057 809</u>	<u>(4 232)</u>
Revenues under expenditures	(1 050 427)	(525 213)	209	(525 004)	525 423
<b>Other Financing Sources/Uses</b>					
Interfund transfers					
Transfers from other funds					
From General Fund	1 050 427	525 213	-	525 213	(525 214)
Total other financing sources	<u>1 050 427</u>	<u>525 213</u>	<u>-</u>	<u>525 213</u>	<u>(525 214)</u>
Net change in fund balance	\$ <u>-</u>	\$ <u>-</u>	209	\$ <u>209</u>	\$ <u>209</u>
Fund Balance Beginning			-		
Fund Balance Ending			<u>\$ 209</u>		

**Town of Archer Lodge, North Carolina  
State Capital & Infrastructure Fund  
Schedule of Revenues, Expenditures, and  
Changes in Fund Balances – Budget and Actual  
For the Fiscal Year Ended June 30, 2024**

	Project Author- ization	Prior Year	Actual Current Year	Total to Date	Variance Positive (Negative)
<b>Revenues</b>					
Investment earnings	\$ 3 250	\$ 8 081	\$ 10 938	\$ 19 019	\$ 15 769
Total revenues	<u>3 250</u>	<u>8 081</u>	<u>10 938</u>	<u>19 019</u>	<u>15 769</u>
<b>Expenditures</b>					
Capital outlay:					
Construction	853 250	267 819	325 605	593 424	259 826
Total Expenditures	<u>853 250</u>	<u>267 819</u>	<u>325 605</u>	<u>593 424</u>	<u>259 826</u>
Revenues under expenditures	(850 000)	(259 738)	(314 667)	(574 405)	275 595
<b>Other Financing Sources/Uses</b>					
<b>Interfund transfers</b>					
Transfers from other funds					
From General Fund-Grant					
Revenue	850 000	850 000	-	850 000	-
Total other financing sources	<u>850 000</u>	<u>850 000</u>	<u>-</u>	<u>850 000</u>	<u>-</u>
Net change in fund balance	\$ <u>-</u>	\$ <u>590 262</u>	(314 667)	\$ <u>275 595</u>	\$ <u>(275 595)</u>
Fund Balance Beginning			590 262		
Fund Balance Ending			<u>\$ 275 595</u>		

**Town of Archer Lodge, North Carolina**  
**Public Safety Reserve Fund**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**For the Fiscal Year Ended June 30, 2024**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues			
Investment earnings	\$ <u>20 000</u>	\$ <u>20 587</u>	\$ <u>587</u>
Total revenues	<u>20 000</u>	<u>20 587</u>	<u>587</u>
Expenditures:			
Current:	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Revenues over expenditures	<u>20 000</u>	<u>20 587</u>	<u>587</u>
Other financing sources:			
Transfers from other funds	<u>-</u>	<u>-</u>	<u>-</u>
Transfer (to) other funds	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	\$ <u><u>20 000</u></u>	20 587	\$ <u><u>587</u></u>
Fund balance, beginning		<u>421 009</u>	
Fund balance, ending		\$ <u><u>441 596</u></u>	

## Other Schedules

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This section contains additional information required on property taxes

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- Schedule of Ad Valorem Taxes Receivable
  
- Analysis of Current Tax Levy



**Town of Archer Lodge, North Carolina  
Schedule of Ad Valorem Taxes Receivable  
June 30, 2024**

<u>Fiscal Year</u>	<u>Uncollected Balance June 30, 2023</u>	<u>Additions</u>	<u>Collections And Credits</u>	<u>Uncollected Balance June 30, 2024</u>
2023-2024	\$ -	\$ 1 303 533	\$ 1 302 692	\$ 841
2022-2023	150	-	78	72
2021-2022	123	-	7	116
2020-2021	147	-	6	141
2019-2020	149	-	-	149
2018-2019	7	-	-	7
2017-2018	8	-	-	8
2016-2017	10	-	-	10
2015-2016	8	-	-	8
2014-2015	-	-	-	-
	<u>\$ 602</u>	<u>\$ 1 303 533</u>	<u>\$ 1 302 783</u>	<u>\$ 1352</u>
		Ad valorem taxes receivable - net		<u>\$ 1352</u>

Reconciliation with revenues:

Ad valorem taxes – General Fund	\$ 1 306 137
Reconciling items:	
Interest collected	(3 354)
Subtotal	<u>(3 354)</u>
Total collections and credits	<u>\$ 1 302 783</u>

**Town of Archer Lodge, North Carolina**  
**Analysis of Current Tax Levy**  
**Town – Wide Levy**  
**For the Fiscal Year Ended June 30, 2024**

	<u>Town-Wide</u>		<u>Total Levy</u>		
	<u>Property Valuation</u>	<u>Rate</u>	<u>Total Levy</u>	<u>Property Excluding Registered Motor Vehicles</u>	<u>Registered Motor Vehicles</u>
Original levy:					
Property taxed at current rate	\$ 429 132 333	0.30	\$ 1 287 397	\$ 1 104 096	\$ 183 301
Penalties	-		-	-	-
Total	<u>420 132 333</u>		<u>1 287 397</u>	<u>1 104 096</u>	<u>183 301</u>
Discoveries:					
Current year taxes	<u>5 975 000</u>	0.30	<u>17 925</u>	<u>17 925</u>	-
Releases	<u>(596 333)</u>	0.30	<u>(1 789)</u>	<u>(1 789)</u>	-
Total property valuation	<u>\$ 434 511 000</u>				
Net levy			1 303 533	1 120 232	183 301
Uncollected taxes at June 30, 2024			<u>(841)</u>	<u>(841)</u>	-
Current year's taxes collected			\$ <u>1 302 692</u>	\$ <u>1 119 391</u>	\$ <u>183 301</u>
Current levy collection percentage			<u>99.94%</u>	<u>99.92%</u>	<u>100.00%</u>

## **COMPLIANCE SECTION**

# May & Place, PA

CERTIFIED PUBLIC ACCOUNTANTS

P.O. Box 900  
Louisburg, NC 27549  
Bus: 919-496-3041  
Fax: 919-496-6342

SCOTT H. MAY, CPA  
DALE R. PLACE, CPA, CFE

## **Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on An Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

### **Independent Auditor's Report**

To the Honorable Mayor and  
Members of the Town Council  
Town of Archer Lodge, North Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Archer Lodge, North Carolina, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprises the Town of Archer Lodge's basic financial statements, and have issued our report thereon dated December 12, 2024.

### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Town of Archer Lodge's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Archer Lodge's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. *A significant deficiency*, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we considered material weaknesses. However, material weaknesses may exist that have not been identified.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Town of Archer Lodge's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*May and Place, PA*

May & Place, PA  
Louisburg, North Carolina  
December 12, 2024



**Regular Council - Minutes  
Monday, August 4, 2025**

**COUNCIL PRESENT:**

Mayor Mulhollem  
Mayor Pro Tem Castleberry  
Council Member Bruton  
Council Member Jackson  
Council Member Buzzelli  
Council Member Wilson

**STAFF PRESENT:**

Bryan Chadwick, Town Administrator  
Marcus Burrell, Town Attorney  
Jason Kress, Town Planner  
Kim P. Batten, Assistant Administrator/Finance Officer  
Chris Allen, Parks & Recreation Director  
Ben King, Interim Town Clerk

**COUNCIL ABSENT:**

None

**MEDIA PRESENT:**

None

**1. WELCOME/CALL TO ORDER:**

**a) Invocation**

Mayor Mulhollem called the meeting to order at 6:30 p.m. in the Jeffrey D. Barnes Council Chambers located at 14094 Buffalo Road, Archer Lodge, NC and declared a quorum present. Council Member Jackson offered the invocation.

**b) Pledge of Allegiance**

Mayor Mulhollem led in the Pledge of Allegiance to the US Flag.

**2. APPROVAL OF AGENDA:**

**a) Bryan Chadwick, Town Administrator, asked that the meeting minutes for the February 17, 2025 Budget Planning Session be removed from the agenda. Mayor Mulhollem then asked for a motion to approve the agenda as amended.**

Moved by Council Member Wilson

Seconded by Council Member Jackson

**Approved the Agenda, as Amended, to Not Include the February 17, 2025 Budget Planning Session Meeting Minutes under Section 3a Consent Agenda.**

CARRIED UNANIMOUSLY

**3. CONSENT AGENDA:**

- a) Approval of Minutes**
  - 06 May 2024 Regular Meeting Minutes**
  - 20 May 2024 Work Session Minutes**
  - 30 May 2024 Special Meeting Minutes**
  - 03 Jun 2024 Regular Meeting Minutes**
  - 24 Jun 2024 Special Meeting Minutes**

- 19 Aug 2024 Special Meeting Minutes**
- 09 Sep 2024 Regular Meeting Minutes**
- 23 Sep 2024 Work Session Minutes**
- 07 Oct 2024 Regular Meeting Minutes**
- 21 Oct 2024 Work Session Minutes**
- 04 Nov 2024 Regular Meeting Minutes**
- 18 Nov 2024 Work Session Minutes**
- 02 Dec 2024 Regular Meeting Minutes**
- 06 Jan 2025 Regular Meeting Minutes**
- ~~29 Jan 2025 Budget Planning Retreat Minutes (Removed)~~**
- 03 Feb 2025 Regular Meeting Minutes**
- 17 Feb 2025 Special Meeting Minutes**
- 21 Apr 2025 Work Session Minutes**
- 28 Apr 2025 Special Meeting Minutes**
- 19 May 2025 Work Session Minutes**
- 19 May 2025 Special Meeting Minutes**
- 09 Jun 2025 Work Session Minutes**
- 30 Jun 2025 Special Meeting Minutes**
- 14 Jul 2025 Regular Meeting Minutes**

Moved by Council Member Wilson  
 Seconded by Mayor Pro Tem Castleberry

**Approved Consent Agenda.**

CARRIED 4-1 (Bruton Opposed)

**4. OPEN FORUM/PUBLIC COMMENTS:  
 (Maximum of 30 minutes allowed; 3 minutes per person)**

**a)** Mr. Chris Deaderick of 188 Darcy Dr, applicant for the open seat on the Planning Board, introduced himself and shared his background and noted that he loved being a member of the Archer Lodge community.

**b)** Ms. Sonia Wolk of 457 Barrette Ln provided the following comments:

- thanked Chris Allen, Parks and Recreation Director, for providing her with documents related to the Town’s partnership with Johnston County Little League (JCLL) and for resolving a safety issue observed at the Town Park;
- thanked Mayor Mulhollem for his leadership during the budget process;
- asked that the structure for public comment during meetings change;
- expressed appreciation for Council Member Buzzelli and for his work during his time on Council;
- looking forward to having access to the new set of minutes that were to be approved during the meeting;
- asked if meetings may be streamed on YouTube;
- asked that the Town be proactive about upcoming Medicaid changes; and
- thanked the Mayor for his service to the Town.

**c)** Mr. Dean Castleberry, ALCC President, of 272 Wendell Rd asked the Town to consider purchasing the John Deere reel mower being leased while providing his justification as well as the quote to purchase once the lease ends.

**d)** Ms. Francine Echols of 119 Autumn Ridge Dr provided the following comments:

- expressed concern about the volume of the speakers during public comment on previous recordings and asked that Staff make changes accordingly;
- relayed her concerns about the summation of her comments made at the previous meeting in that meeting's minutes;
- thanked Council Members who were not running for reelection for their service to the Town;
- thanked the Mayor and Council for the work that they do;
- asked that Council Meetings be streamed on YouTube to provide ease of access for the public; and
- finished by asking the Town to sponsor more events at the Archer Lodge Community Center.

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**5. DISCUSSION AND POSSIBLE ACTION ITEMS:**

**a) Discussion and Possible Action on a Resolution, #AL2025-08-04, Approving Local Record Retention and Disposition Schedules**

Ben King, Interim Town Clerk, introduced the retention schedules and explained their purpose. Council Member Bruton asked for clarity about portions of the Local General Retention Schedule. Mr. King explained the purpose of different sections of the schedule and the structure of the document. Several Members of Council raised questions about the "Public Bodies Agenda and Meeting Packets" section of the schedule and expressed that they wanted to retain meeting recordings permanently. Mr. Chadwick along with Marcus Burrell, Town Attorney, explained that Council is able to adopt a policy that is more specific than the schedule and that the schedule serves as a minimum. Council then came to a consensus that the retention schedules would be moved to the next meeting's agenda with the understanding that Staff would prepare amendments that can be attached to the schedules.

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**b) Discussion and Possible Action on Filling a Vacancy on the Planning Board**

Mr. King explained the process for the application cycle and elaborated that five applications had been received before the deadline and that one application had been received a day late. Council decided to only consider the five applications of those who applied on time. Town Attorney Marcus Burrell informed Council of their options for filling the vacancy and it was decided by the Council that using a ballot would be the best way to move forward. Mr. Burrell then distributed the ballots and Members of Council voted.

Interim Town Clerk Ben King announced that the ballots had been completed. The tallies of the votes were as follows: Christopher Deaderick, 3 votes. Joe Creech, 2 votes.

Mayor Mulhollem then called for a motion to appoint Christopher Deaderick to the Archer Lodge Planning Board.

Moved by Council Member Jackson  
Seconded by Mayor Pro Tem Castleberry

**Approved to Appoint Christopher Deaderick as New Planning Board Member.**

CARRIED UNANIMOUSLY

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**6. TOWN ATTORNEY'S REPORT:**

- a)** Mr. Burrell gave an update to Council about a meeting between himself, Animal Control Officer Patrick Kostka, Town Administrator Bryan Chadwick,



and Town Planner Jason Kress concerning the possibility of updating the animal control ordinances. Mr. Kress provided clarity to Council concerning the specific areas of the ordinances that would be updated.

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**7. TOWN ADMINISTRATOR'S REPORT:**

**a) Town Administrator's Report**

Mr. Chadwick gave the following report:

- The Town has been contacted by DOT concerning the intersection of Archer Lodge Rd. and Wendell Rd. and there has been an increase in accidents at that intersection the last several years. DOT has decided the best course of action is to close off this portion of the road. Discussion followed by Council regarding the decision by DOT and Council expressed that they were comfortable with DOT moving forward with the project.
- 

**b) Parks and Recreation Report:**

Mr. Chadwick gave the following report:

- Construction in phase 2 continues with irrigation and restrooms looking to be complete soon.
  - Fall sports registration has closed.
  - Winter program planning has begun.
- 
- 

**8. MAYOR'S REPORT:**

- a)** Mayor Mulhollem let Council know that on August 20 he will be attending a meeting with the Mayors Association and Johnston County to discuss the proposed county-wide cost share fire plan. Mayor Mulhollem then gave an inventory of the speed limits in town and relayed to Staff there were several signs missing throughout the town.
- 
- 

**9. COUNCIL MEMBERS' REMARKS:**

**a) Council Member Wilson**

Council Member Wilson reminded residents that schools are coming back into session and asked everyone to be safe and to drive carefully.

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**b) Council Member Jackson**

Council Member Jackson reminded residents that school is starting back soon. Council member Jackson then expressed his interest in streaming meetings on YouTube.

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**c) Council Member Buzzelli**

Nothing to Report

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**d) Mayor Pro Tem Castleberry**

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Mayor Pro Tem Castleberry updated Council on his Johnston County Economic Development meeting and relayed information about businesses coming to the area.

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**e) Council Member Bruton**

Nothing to Report

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**10. CLOSED SESSION § 143-318.11**

**a) Attorney Burrell advised Council to enter into Closed Session as permitted by § 143-318.11(a)(6).**

Moved by Council Member Wilson

Seconded by Council Member Jackson

**Approved to Enter into Closed Session at 8:02 p.m.**

CARRIED UNANIMOUSLY

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**11. RETURN TO OPEN SESSION:**

**a) Mayor Mulhollem called for a motion to return to Open Session.**

Moved by Council Member Wilson

Seconded by Council Member Jackson

**Approved to Return to Open Session at 8:34 p.m.**

CARRIED UNANIMOUSLY

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**12. ADJOURNMENT:**

**a) Having no further business, Mayor Mulhollem called for a motion to adjourn.**

Moved by Council Member Jackson

Seconded by Council Member Wilson

**Approved to Adjourn Meeting at 8:34 p.m.**

CARRIED UNANIMOUSLY

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Matthew B. Mulhollem, Mayor

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Ben King, Interim Town Clerk

**STATE OF NORTH CAROLINA  
COUNTY OF JOHNSTON  
TOWN OF ARCHER LODGE**

**OATH OF OFFICE FOR  
PLANNING BOARD MEMBER  
TOWN OF ARCHER LODGE**

I, **Christopher Deaderick**, do solemnly swear that I will support and maintain the Constitution and laws of the United States of America; that I will be faithful and bear true allegiance to the State of North Carolina and to the Constitutional powers and authorities which are or may be established for the government thereof; and that I will endeavor to support, maintain and defend the Constitution of said State, not inconsistent with the Constitution of the United States, to the best of my knowledge and ability; so help me, God.

I, **Christopher Deaderick**, do solemnly swear that I will support and maintain the Constitution and laws of the United States, and the Constitution and laws of North Carolina not inconsistent therewith, and that I will faithfully discharge the duties of my office as a **Planning Board Member**, so help me God.

---

**SIGNATURE**

Sworn to and subscribed before me  
this Eighth day of September 2025.

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**Honorable Matthew B. Mulhollem**  
**Mayor**



# *Proclamation*

**WHEREAS**, 24 years ago on September 11, 2001, our nation suffered a devastating terrorist attack that resulted in the loss of thousands of innocent lives; and

**WHEREAS**, we continue to remember the families and friends who lost loved ones in the devastating events of this day; and

**WHEREAS**, we commend the firefighters, police, and first responders who courageously risked their lives to rescue those in need, as well as the ordinary citizens and volunteers who selflessly gave their lives to aid their friends and co-workers who were injured or trapped in the Twin Towers and Pentagon; and

**WHEREAS**, the United States is unified in our purpose to prevent further tragedies like those experienced on September 11, 2001, and it is right to honor the men and women of our Armed Forces who have fought tirelessly to keep us safe from further attacks on U.S. soil; and

**WHEREAS**, today we remember the lives that were lost, honor the heroic actions taken by our first responders, and thank the members of our military for their continued service and sacrifice.

**NOW, THEREFORE, LET IT BE PROCLAIMED** by the Honorable Mayor and Town Council of the Town of Archer Lodge, North Carolina, that September 11<sup>th</sup>, 2025 be recognized as

## *9/11 Remembrance Day*

In the Town of Archer Lodge, North Carolina, I call upon the people of our Town to honor the lives of those lost on September 11, 2001 and honor our brave first responders and veterans, who selflessly serve our community every day.

Duly adopted this the 8<sup>th</sup> day of September 2025.

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Matthew B. Mulhollem  
Mayor




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**TOWN OF ARCHER LODGE  
RESOLUTION APPROVING A PARTNERSHIP WITH  
PEG MEDIA PARTNERS/EAST WAKE TELEVISION  
FOR THE PURPOSES OF LIVESTREAMING  
TOWN COUNCIL MEETINGS**

---

**WHEREAS**, the Archer Lodge Town Council exists to conduct the business of the residents; and

**WHEREAS**, live streaming Town Council meetings allows residents who are unable to attend in person to observe and stay informed about local government actions and discussions; and

**WHEREAS**, the Town Council seeks to increase public participation and trust through improved access to its proceedings; and

**WHEREAS**, the cost of providing live streaming services has been reviewed and determined to be reasonable and in the public interest; and

**WHEREAS**, the Town Council desires to enter into an agreement with East Wake Television to provide live streaming of all regular, special, and emergency Town Council meetings;

**NOW, THEREFORE, BE IT RESOLVED** that the Town Council of the Town of Archer Lodge, North Carolina, hereby authorizes PEG Media Partners/East Wake Television to proceed with the implementation of live streaming capabilities for all Town Council meetings.

**DULY ADOPTED ON THIS 8<sup>th</sup> DAY OF SEPTEMBER 2025 WHILE IN REGULAR SESSION.**

ATTEST:

\_\_\_\_\_(SEAL)  
Ben King  
Interim Town Clerk

\_\_\_\_\_(SEAL)  
Matthew B. Mulhollem  
Mayor



## Administrator Search for the Town of Archer Lodge

### *Proposal by Central Pines Regional Council*

#### About Us

Central Pines Regional Council is a resource and support hub for local governments, community members, and partners across Chatham, Durham, Johnston, Lee, Moore, Orange, and Wake counties. Our work is rooted in the belief that our region thrives when we come together with a common vision and plan for the future. We advance this goal through the support of regional policy, collaboration, and technical assistance.

On any given day, CPRC works with our partners to provide support in the following areas:

- Aging & Human Services
- Community & Economic Development
- Environment & Resilience
- Housing
- Member Support & Strategy
- Mobility & Transportation

#### Our Approach

The selection of a Town Administrator is the single most important action that the Mayor and Town Council will consider. As the chief executive, the Town Administrator is tasked under North Carolina law with carrying out the organization's policies and budget and is responsible for the day-to-day leadership of Archer Lodge's staff and services. Central Pines Regional Council (CPRC) is uniquely positioned to assist the Town with the search process by providing locally driven expertise, guidance, administrative assistance, or a combination of these three skillsets.

Through our process, we have supported the following local governments in hiring their town manager, securing an interim town manager, or hiring department head-level staff:

Town of Angier

Town of Carrboro

Town of Carthage

Town of Pittsboro

Town of Rolesville

Town of Smithfield

Town of Selma

Village of Whispering Pines

Town of Benson (In Process)

## Scope of Work

### Phase 1: Defining the Desired Qualifications and Candidate

- **Meet with the Town Council in person up to three times to discuss and verify a candidate profile, compensation and benefit philosophy, evaluation criteria, advertising brochure, interview questions, schedule and process for the search.** The purpose of these meetings is to ensure that the CPRC staff fully understand what the Town Council desires in their administrator and the qualifications and skill sets to evaluate potential candidates. CPRC will provide prep documents ahead of the meeting and summary documents after the meeting to ensure effective communication.
- **Develop materials for advertising the position and finalize with the Town Council.** CPRC staff will create a job posting, brochure, and social media graphics to advertise the Town administrator position and send it to the Town Council for final approval (discussion of material is included in in-person meetings discussed above). An example of a brochure created for the Village of Whispering Pines is included for reference.

### Phase 2: Advertising and Assessing Options

- **Advertise the position widely to encourage a deep and diverse candidate pool.** Before advertising, CPRC will suggest where advertisements should be placed, and the Town Council will have the ability to approve any advertisement that will have an associated cost (to be discussed at meetings discussed in Phase 1). Advertising costs will be billed directly to the Town at actual cost.
- **Serve as direct contact for all applications for the position to preserve confidentiality.** CPRC will serve as the direct contact for all applications to protect candidate confidentiality.
- **Review applications based on the candidate profile, qualifications, and desired skillsets identified by Town Council.** CPRC staff will objectively rank candidates based on the candidate profile and evaluation criteria established during Phase 1.
- **In-person meeting to Discuss Candidates, Council to make interview selections—**CPRC staff will attend up to 2 in-person meetings to select candidates for the first-round interviews. This proposal contemplates no more than five candidates being selected for first-round interviews, which would be scheduled over a single day. CPRC will provide prep documents ahead of the meeting and summary documents after the meeting to ensure effective communication.

### Phase 3: Narrowing the Field

- **Coordinate with selected candidates and the Town Council to schedule interviews, the location of which will be determined in Phase 1.** Interviews could be conducted in Archer Lodge, or the Town Council can use CPRC offices to help preserve confidentiality.
- **Manage logistics on first round interview day;** Executive Director Lee Worsley will participate in the interviews with the Board to provide guidance as the interview process progresses. An additional Central Pines staff member will be on site to assist with other logistics, greeting candidates, etc. CPRC will provide prep documents ahead of the meeting and summary documents after the meeting to ensure effective communication.

- **Assist the Board in identifying the top two candidates for second-round interviews.** Executive Director Lee Worsley will work with the Board to identify the top two candidates immediately following the first-round interviews.
- **Manage logistics on second round interview day;** Executive Director Lee Worsley will participate in the interviews with the Board to provide guidance as the interview process progresses. An additional Central Pines staff member will be on site to assist with other logistics, greeting candidates, etc. CPRC will provide prep documents ahead of the meeting and summary documents after the meeting to ensure effective communication.

#### **Phase 4: Candidate Selection**

- **Selected Candidate Assistance.** CPRC will coordinate a call between the mayor and the top candidate to offer the position conditionally.
- **Coordinate employment agreement review, background check with the candidate and the Town’s legal counsel.** Actual background check costs will be billed as a direct cost to Archer Lodge
- **Attend the Town Council meeting when the new administrator is appointed in open session.** CPRC can provide materials or remarks if desired.

#### **Phase 5: Ongoing Support**

- **Support the new Town administrator** as they start work, ensuring they are introduced to other managers in the area and connected to the CPRC regional manager network.
- **All materials gathered during the process will be delivered to the Town to be retained by the Town as required by NC Public Records Law.** (No more than 30 days after the process has concluded)

#### **What happens if the Town’s selected candidate declines the offer?**

As Archer Lodge’s Regional Council, CPRC is committed foremost to helping Archer Lodge find the best candidate for the job.

- Central Pines will not charge additional fees for Phase 4, as long as a candidate has chosen not to accept an offer.
- However, if the Town Council decides not to negotiate the candidate's contract within the agreed-upon salary and benefit philosophy (developed in Phase 1), Central Pines will continue to assist the Town but will do so based on a time and material basis outlined in the fees section of this proposal.

*Example only – The Town Council agrees to pay a moving allowance of no more than \$X in Phase 1. However, the Town Council offers a candidate the job and, during negotiations, the candidate requests moving expenses within the \$X limit but the Town declines and the candidate declines the offer. Under this example, CPRC has completed its obligations under the agreement. CPRC will continue to assist the Town with additional offers if requested, but CPRC time and materials will be charged at actual rates since the offer was outside the agreed-upon salary and benefit range.*

#### ***Proposed Timeline***

This timeline assumes a start date of September 18, 2025. A more detailed timeline will be developed during Phase 1.



	September/October	October/November	November/December	January/February	Ongoing
Phase 1					
Phase 2					
Phase 3					
Phase 4					
Phase 5					

### **Project Team**

#### **Lee Worsley, Executive Director**

Lee Worsley has served as Executive Director of Central Pines Regional Council since July 2015. Before Lee served as CPRC Executive Director, he served over 15 years as a local government manager and assistant/deputy with several North Carolina jurisdictions. Lee has served as Deputy County Manager and Interim County Manager in Durham County, Assistant County Manager in Catawba County, County Manager in Greene County, and Assistant to the City Manager in Goldsboro. Lee is a native of Wake County and has held numerous leadership roles within several local government professional organizations. These include the President of the North Carolina City/County Managers Association, Regional Vice President of the International City/County Managers Association, Co-Chair of the International City/County Managers Association Strategic Planning Process, President of the Appalachian State Local Government Alumni Association, President of the University of North Carolina at Chapel Hill Master of Public Administration Alumni Association and Chair of the State Association of Regional Councils. Lee holds a Bachelor of Science in Political Science with a concentration in City and County Management from Appalachian State University and a master’s in public administration from The University of North Carolina at Chapel Hill.

#### **Alana Keegan, Local Government Services Director**

Alana Keegan has been a member of the CPRC team since August 2016. In her current role as Local Government Services Director, she leads the organization’s Member Support & Strategy focus area, which is focused on assisting local governments with the growing and changing demands placed on public-sector workplaces to make data-driven, strategic decisions, and managing government affairs, partnership development, and communications. Alana has extensive facilitation experience in the public space including leading local governments and nonprofits through strategic planning efforts, and partnering with CPRC staff from community development, housing, and natural resources focus areas to facilitate complex or controversial discussions. She holds a Masters in Policy Communication from NC State University and a Bachelors in Economics from Muhlenberg College.

### **Proposed Fee**

Based on the scope and timeline, the Council proposes to assist with the Town of Archer Lodge Administrator Search for a fee of \$10,000. The fee listed above does not include the actual job advertisement costs or other direct costs involved in the search process, such as travel costs for candidates (if the town chooses to reimburse) and costs related to meetings (food, etc.).

Assistance outside of the scope of this proposal will be charged at a rate of \$110/hr.

## Acceptance

The Council's staff will begin work as soon as we are notified of your acceptance. This confirms your intention to accept the scope of work as indicated in the proposal presented by the Council and otherwise meet the responsibilities outlined, and you are confirming the encumbrance of funds sufficient to pay the fees for services rendered.

Questions and acceptance of proposal can be sent to:

Lee Worsley  
Executive Director  
Central Pines Regional Council  
4307 Emperor Blvd., Suite 110  
Durham, NC 27703  
919-558-9395 (voice) / 919-549-9390 (fax)  
[lworsley@centralpinesnc.gov](mailto:lworsley@centralpinesnc.gov)

**Please accept the proposal by signing below.**

IN WITNESS WHEREOF, the parties hereto cause this agreement to be executed in their respective names.

\_\_\_\_\_ *ATTEST*  
*Signature*

\_\_\_\_\_

\_\_\_\_\_ *Title*

\_\_\_\_\_ *Date*

This instrument has been pre-audited in the manner required by the Local Government Budget and Fiscal Control Act.

\_\_\_\_\_  
(Signature of Finance Director)

\_\_\_\_\_

# Town Administrator Search – Potential Schedule

## *Town of Archer Lodge*

Phase One
<p><b>September 18, 2025</b></p> <p>CPRC will send prep materials to the Board for the September 22, 2025 Meeting</p> <ul style="list-style-type: none"> <li>• Potential Candidate Profile</li> <li>• Salary and Benefit Guide</li> <li>• Proposed Schedule</li> <li>• Send the Sample Advertisement (Benson) and any previous Archer Lodge Advertisement</li> <li>• Suggested Advertisement location and costs</li> <li>• Draft Employment Agreement</li> <li>• Background options (background checks, etc.)</li> </ul>
<p><b>September 22, 2025 Board Meeting</b></p> <p>CPRC will work with the Board to achieve the following outcomes during the meeting:</p> <ul style="list-style-type: none"> <li>• Agreement on Candidate Profile</li> <li>• Agreement on Salary and Benefits</li> <li>• Agreement on Proposed Schedule</li> <li>• Agreement on how to proceed with the background check</li> <li>• Agreement on who will make the offer and who will be involved in the employment agreement negotiation</li> <li>• Direction on job advertisement and where to advertise/associated costs</li> <li>• Direction on how the first interview process will be conducted (time, questions, etc)</li> <li>• What will Archer Lodge pay for during the first interview (hotel, travel, etc)</li> </ul>
<p><b>October 1, 2025</b></p> <p>CPRC will send prep material to the Board for the October 6, 2025 Meeting</p> <ul style="list-style-type: none"> <li>• Draft Job Advertisement Materials</li> <li>• Draft Candidate Evaluation Matrix</li> </ul>
<p><b>October 6, 2025 Board Meeting</b></p> <p>CPRC will work with the Board to achieve the following outcomes during the meeting:</p>

- Approval of Job Advertisement Materials
- Approval of Evaluation Matrix

**October 8, 2025**

CPRC will reiterate decisions and next steps by email, as well as any outstanding items to the Board.

**October 20, 2025 Board Meeting ONLY IF NEEDED**

- Approval of any remaining items

**Phase Two**

**October 24, 2025**

Advertise position

- Advertise position on the CPRC Website, the Town of Archer Lodge Website, through an email campaign to state managers and assistant managers, the NCLM website, the ICMA website, and neighboring state municipal association (VA, SC, TN) websites. Additional advertisement locations to be determined during the September 22 and October 6 meetings.

**November 24, 2025**

CPRC will complete an initial review of candidates and send detailed candidate information and analysis to the Board for review before the December 1 meeting

**December 1, 2025 Board Meeting**

CPRC will work with the Board to achieve the following outcomes during the meeting:

- Review Candidates
- Select up to five (5) candidates for the first round interview
- Finalize first-round candidate questions and rating system

**December 15, 2025**

CPRC staff will coordinate with candidates to schedule and finalize first-round interview logistics.

**Phase Three**

**January, 2026**

The Board will conduct First-Round Candidate Interviews

- Interview up to five candidates

- Determine the top two candidates
- Finalize second round candidate questions and rating system

**January, 2026**

CPRC staff will coordinate with candidates regarding the second-round logistics

**January, 2026**

The Board will conduct Second-Round Candidate Interviews

- Interview up to two (2) candidates over one day
- Select preferred candidate
- Set negotiation parameters for the town official making an offer call to the candidate

**Phase Four**

**January, 2026**

Candidate Negotiations

- Town official will call the candidate and make a conditional offer, and begin negotiations
- CPRC will conduct a background check/activities

**February 2, 2026 Board Meeting**

- Council votes on Town Administrator candidate and employment agreement
- CPRC provides assistance with a press release to announce the new administrator



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**TOWN OF ARCHER LODGE  
A RESOLUTION APPROVING LOCAL RECORD  
RETENTION AND DISPOSITION SCHEDULES**

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**WHEREAS**, in accordance with N.C. Gen. Stat. § 121-5(c) and § 132-8, the State Archives of North Carolina of the Department of Natural and Cultural Resources has prepared General and Program Records Schedules for Local Government Agencies to use when managing the records in their offices; and

**WHEREAS**, local governing bodies must approve such schedules before the same may be used to authorize the destruction of public records and must rely on such schedules when making decisions concerning the preservation and disposition of official records; and

**WHEREAS**, the Town Attorney has reviewed the current General Records Schedules for Local Government Agencies as well as the current Program Records Schedule for Local Government Agencies together with all relevant Amendments thereto and has collaborated with the appropriate town staff to supplement said schedules, where required, with specific agency policies; and

**WHEREAS**, the result of said collaboration are the retention schedules attached hereto as Exhibit A and Exhibit B, which the Town Attorney recommends this Council adopts; and

**WHEREAS**, this Council is of the opinion that it is in the best interests of the citizens and residents of The Town of Archer Lodge to approve the retention schedules attached hereto;

**NOW, THEREFORE, BE IT RESOLVED** that the Archer Lodge Town Council hereby adopts the retention schedules attached hereto.

**DULY ADOPTED ON THIS 8<sup>TH</sup> DAY OF SEPTEMBER 2025 WHILE IN REGULAR SESSION.**

ATTEST:

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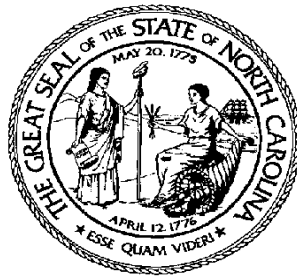
Ben King  
Interim Town Clerk

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Matthew B. Mulhollem  
Mayor

# RECORDS RETENTION AND DISPOSITION SCHEDULE

## GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



Issued By:



North Carolina Department of Natural and Cultural Resources  
Division of Archives and Records  
Government Records Section

October 1, 2021

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## **2021 General Records Schedule: Local Government Agencies**

The records retention and disposition schedules and retention periods governing the records series listed herein are hereby approved. This approval extends to and includes the following standards in the **2021 General Records Schedule: Local Government Agencies**:

1. Administration and Management Records
2. Budget, Fiscal, and Payroll Records
3. Geographic Information System Records
4. Human Resources Records
5. Information Technology Records
6. Legal Records
7. Public Relations Records
8. Risk Management Records
9. Workforce Development Records

In accordance with the provisions of Chapters 121 and 132 of the *General Statutes of North Carolina*, it is agreed that the records do not and will not have further use or value for official business, research, or reference purposes after the respective retention periods specified herein and are authorized to be destroyed or otherwise disposed of by the agency or official having custody of them without further reference to or approval of either party to this agreement.

### **Destructions**

G.S. § 121-5 authorizes the Department of Natural and Cultural Resources to regulate the destruction of public records. Furthermore, the local government agency agrees to comply with 07 NCAC 04M .0510 when deciding on a method of destruction. The North Carolina Administrative Code states:

“(a) Paper records which have met their required retention requirements and are not subject to legal or other audit holds should be destroyed in one of the following ways:

1. burned, unless prohibited by local ordinance;
2. shredded, or torn up so as to destroy the record content of the documents or material concerned;
3. placed in acid vats so as to reduce the paper to pulp and to terminate the existence of the documents or materials concerned; or
4. sold as waste paper, provided that the purchaser agrees in writing that the documents or materials concerned will not be resold without pulverizing or shredding the documents so that the information contained within cannot be practicably read or reconstructed.

(b) When used in an approved records retention and disposition schedule, the provision that electronic records are to be destroyed means that the data and metadata are to be overwritten, deleted, and unlinked so the data and metadata may not be practicably reconstructed.

(c) When used in an approved records retention and disposition schedule, the provision that confidential records of any format are to be destroyed means the data, metadata, and physical media are to be destroyed in such a manner that the information cannot be read or reconstructed under any means.”

All local government agencies should maintain logs of their destructions either in the minutes of their governing board or in their Records Management file. Confidential records will be destroyed in such a manner that the records cannot be practicably read or reconstructed.

***Public records, including electronic records, not listed in this schedule are not authorized to be destroyed.***

### **Audits and Litigation Actions**

Records subject to audit or those legally required for ongoing official proceedings must be retained until released from such audits or official proceedings, notwithstanding the instructions of this schedule.

### **Electronic Records**

All local government agencies and the Department of Natural and Cultural Resources concur that the long-term and/or permanent preservation of electronic records requires additional commitment and active management by the agency. Agencies agree to comply with all policies, standards, and best practices published by the Department of Natural and Cultural Resources regarding the creation and management of electronic records.

Local government agencies should consider retention requirements and disposition authorities when designing and implementing electronic records management systems. Any type of electronically-created or electronically-stored information falls under the North Carolina General Assembly's definition of public records cited above. For example, e-mail, text messages, blog posts, voicemails, websites, word processing documents, spreadsheets, databases, and PDFs all fall within this definition of public records. In addition, G.S. § 132-6.1(a) specifies:

“Databases purchased, leased, created, or otherwise acquired by every public agency containing public records shall be designed and maintained in a manner that does not impair or impede the public agency's ability to permit the public inspection and examination of public records and provides a means of obtaining copies of such records. Nothing in this subsection shall be construed to require the retention by the public agency of obsolete hardware or software.”

Local government agencies may scan any paper record and retain it electronically for ease of retrieval. If an agency wishes to destroy the original paper records before their assigned retention periods have been met, the agency must establish an electronic records policy, including putting into place procedures for quality assurance and documentation of authorization for records destructions approved by the Government Records Section. This electronic records policy and releases for destruction of records must be approved by the Government Records Section. Agencies should be aware that for the purpose of any audit, litigation, or public records request, they are considered the records custodian obligated to produce requested records, even if said records are being maintained electronically by an outside vendor. Therefore, contracts regarding electronically stored information should be carefully negotiated to specify how records can be exported in case a vendor goes out of business or the agency decides to award the contract to a different vendor.

### **Reference Copies**

All local government agencies and the Department of Natural and Cultural Resources agree that certain records series possess only brief administrative, fiscal, legal, research, and reference value. These records series have been designated by retention periods that allow these records to be destroyed when “*reference value ends.*” All local government agencies hereby agree that they will establish and enforce internal policies setting minimum retention periods for the records that Natural and Cultural Resources has scheduled with the disposition instruction “*destroy when reference value ends.*” If a local government agency does not establish internal policies and retention periods, the local government agency is not complying with the provisions of this retention schedule and is not authorized by the Department of Natural and Cultural Resources to destroy the records with the disposition instruction “*destroy when reference value ends.*”

### **Record Copy**

A record copy is defined as “The single copy of a document, often the original, that is designated as the official copy for reference and preservation.”<sup>1</sup> The record copy is the one whose retention and disposition is mandated by this schedule; all additional copies are considered reference or access copies and can be destroyed when their usefulness expires. In some cases, postings to social media may be unofficial copies of information that is captured elsewhere as a record copy (e.g., a press release about an upcoming agency event that is copied to various social media platforms). Appropriately retaining record copies and disposing of reference copies requires agencies to

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<sup>1</sup> Society of American Archivists, *Dictionary of Archives Terminology*.

designate clearly what position or office is required to maintain an official record for the duration of its designated retention period.

### **Transitory Records**

Transitory records are defined as “record[s] that [have] little or no documentary or evidential value and that need not be set aside for future use.”<sup>2</sup>

North Carolina has a broad definition of public records. However, the Department of Natural and Cultural Resources recognizes that some records may have little or no long-term documentary or evidential value to the creating agency. These records are often called transitory records. They may be disposed of according to the guidance below. However, all public employees should be familiar with their appropriate retention schedule and any other applicable guidelines for their office. If there is a required retention period for these records, that requirement must be followed. When in doubt about whether a record is transitory or whether it has special significance or importance, retain the record in question and seek guidance from a DNCR records analyst.

Routing slips and transmittal sheets adding no information to that contained in the transmitted material have minimal value after the material has been successfully transmitted. These records may be destroyed or otherwise disposed of after receipt of the material has been confirmed. Similarly, “while you were out” slips, memory aids, and other records requesting follow-up actions (including voicemails and calendar invites) have minimal value once the official action these records are supporting has been completed and documented. These records may be destroyed or otherwise disposed of once the action has been resolved.

Drafts and working papers, including notes and calculations, are materials gathered or created to assist in the creation of another record. All drafts and working papers are public records subject to all provisions of Chapter 132 of the General Statutes, but many of them have minimal value after the final version of the record has been approved, and may be destroyed after final approval, if they are no longer necessary to support the analysis or conclusions of the official record. Drafts and working documents that may be destroyed after final approval include:

- Drafts and working papers for internal and external policies
- Drafts and working papers for internal administrative reports, such as daily and monthly activity reports;
- Drafts and working papers for internal, non-policy-level documents, such as informal workflows and manuals; and
- Drafts and working papers for presentations, workshops, and other explanations of agency policy that is already formally documented.

Forms used solely to create, update, or modify records in an electronic medium may be destroyed in office after completion of data entry and after all verification and quality control procedures, so long as these records are not required for audit or legal purposes. However, if the forms contain any analog components that are necessary to validate the information contained on them (e.g., a signature or notary’s seal), they must be retained according to the disposition instructions for the records series encompassing the forms’ function.


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<sup>2</sup> Ibid.

It is further agreed that these records may not be destroyed prior to the time periods stated; however, for sufficient reason they may be retained for longer periods. This schedule supersedes previous versions of this schedule and any localized amendments; it is to remain in effect from the date of approval until it is reviewed and updated.


**APPROVAL RECOMMENDED**

\_\_\_\_\_  
Municipal/County Clerk or Manager  
Title: \_\_\_\_\_

  
\_\_\_\_\_  
Sarah E. Koonts, Director  
Division of Archives and Records

**APPROVED**

\_\_\_\_\_  
Head of Governing Body  
Title: \_\_\_\_\_

  
\_\_\_\_\_  
D. Reid Wilson, Secretary  
Department of Natural and Cultural  
Resources

Municipality/County: \_\_\_\_\_

Effective: October 1, 2021

## EXECUTIVE SUMMARY

- ✓ Some records are covered by the Local Agency Program Retention and Disposition Schedules. See the appendix for Related Records Series Found in Local Agency Program Schedules.
- ✓ According to N.C. Gen. Stat. § 121-5(b) and N.C. Gen. Stat. § 132-3, you may destroy public records only with the consent of the Department of Natural and Cultural Resources (DNCR). The State Archives of North Carolina is the division of DNCR charged with administering a records management program. This schedule is the primary way the State Archives of North Carolina gives its consent. Without approving this schedule, your agency is obligated to obtain the State Archives of North Carolina's permission to destroy *any* record, no matter how insignificant.
- ✓ Each records series listed on this schedule has specific disposition instructions that will indicate how long the series must be kept in your office. In some cases, the disposition instructions are simply "retain in office permanently," which means that those records must be kept in your office forever. In other cases, the retention period may be "destroy in office when reference value ends." An agency may have reference copies of materials, meaning "a copy of a record distributed to make recipients aware of the content but not directing the recipient to take any action on the matter" (from Society of American Archivists, *Dictionary of Archives Terminology*). Your agency must establish and enforce internal policies by setting minimum retention periods for the records that the State Archives of North Carolina has scheduled with the disposition instructions, "destroy when reference value ends."
- ✓ E-mail is a record as defined by N.C. Gen. Stat. § 121-5 and N.C. Gen. Stat. § 132. It is the content of the e-mail that is critical when determining the retention period of a particular e-mail, including attachments, not the media in which the record was created. It is important for all agency employees and officials to determine the appropriate records series for specific e-mails and retain them according to the disposition instructions listed with the identified record series.
- ✓ The State Archives of North Carolina recommends that all agency employees and officials view the tutorials that are available online through the State Archives website in order to familiarize themselves with records management principles and practices. The State Archives of North Carolina's online tutorials include topics such as records management and scanning guidelines.
- ✓ The State Archives of North Carolina creates security preservation record copies for minutes and selected other records of governing bodies and commissions, adoption records, and maps and plats. Agencies can request copies of the digital images made during this process. Contact the appropriate Records Management Analyst to begin this process.

- ✓ If you have records that are not listed in this schedule, contact a Records Management Analyst. An analyst will discuss the nature of the records with you to determine if the records have historical value. If the records do not have historical value, we will ask you to complete a Request for Disposal of Unscheduled Records (page A-20) for records that are no longer being created.

## LEGEND FOR RECORDS SCHEDULE

This records retention and disposition schedule applies to records in all media, unless otherwise specified.



– symbol designating that one or more records in this series may be confidential or may include confidential information.

**Item #** – an identifying number assigned to each records series for ease of reference.

**Series** – “a group of similar records that are . . . related as the result of being created, received, or used in the same activity.” (From Society of American Archivists, *Dictionary of Archives Terminology*). Series in this schedule are based on common functions in government offices.

**Records Series Title** – a short identification of the records in a series, based on their common function.

**Series Description** – a longer description of the records in a series, often including the types of records that can frequently be found in that series. This information is included underneath the Records Series Title.

**Disposition Instructions** – instructions dictating the length of time a series must be retained and how the office should dispose of those records after that time.

**Citation** – a listing of references to statutes, laws, and codes related to the records series. Citations can include:

- Authority: governing the creation of records
- Confidentiality: limiting access to public records
- Retention: setting a retention period

Throughout this schedule, items that cross-reference other items within this schedule are indicated with a SEE ALSO reference. If you hover your cursor over one of these items, you will see the hand tool that will enable you to click on the item to follow the link to that location.

### **AUDITS: PERFORMANCE**

Records concerning internal and external audits conducted to assess the function of government programs. Includes reports, working papers, corrective measures, and other related records.

SEE ALSO: Audits: Financial (STANDARD 2: BUDGET, FISCAL, AND PAYROLL RECORDS).

**Sample records series title and description with cross-reference included**

***No destruction of records may take place if litigation or audits are pending or reasonably anticipated. See also AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page A-5.***

## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES

**STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS**

Official records pertaining to the authority, operating philosophy, methods, primary functions, and routine office administration of local agencies.

ITEM #	STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
1.01	<b>ABSTRACTS OF MUNICIPAL ELECTIONS</b> Copies of abstracts prepared by the County Board of Elections and forwarded to the municipal clerk.	Destroy in office when reference value ends.± Agency Policy: Destroy in office after <u>4 Years</u> <i>Retention Note: Official record maintained permanently by the County Board of Elections.</i>	Authority: G.S. 163-300
1.02	<b>ACCREDITATION RECORDS</b> Records documenting accreditations and certifications received by the agency. Includes applications, final reports, and other related records. Also includes evaluations of the agency by outside entities.	Destroy in office 5 years after superseded or obsolete.	Authority: 10A NCAC 48B
1.03	<b>ADMINISTRATIVE DIRECTIVES, REGULATIONS, AND RULES @</b> Records documenting requirements or directives promulgated by the agency for the conduct of a business or activity on agency premises or under agency authority.	Destroy in office when superseded or obsolete.	

1 : Administration and Management

\* No destruction of records may take place if audits or litigation are pending or reasonably anticipated. See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION**, page A-5.


± The agency hereby agrees that it will establish and enforce internal policies setting minimum retention periods for the records that Natural and Cultural Resources has scheduled with the disposition instruction "destroy when reference value ends." Please use the space provided.

@ In some cases, more specific record retention and disposition requirements can be found in the relevant program schedule. See the appendix for pointers to such records series.



## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
1.04	<p><b>AUDITS: PERFORMANCE</b> @</p> <p>Records concerning internal and external audits conducted to assess the function of government programs. Includes reports, working papers, corrective measures, and other related records.</p> <p>SEE ALSO: Audits: Financial (STANDARD 2: BUDGET, FISCAL, AND PAYROLL RECORDS).</p>	<p>a) Retain in office permanently reports related to internal compliance or operational audits, hazardous material, or those that document a significant change in agency practices.</p> <p>b) Destroy in office PCI attestation reports after 3 years.</p> <p>c) Destroy in office remaining audit reports after 10 years.</p> <p>d) Destroy in office documentation of corrective measures 2 years after their implementation.</p> <p>e) Destroy in office working papers and remaining records when superseded or obsolete.</p>	
1.05	<p> <b>BLUEPRINTS AND SPECIFICATIONS</b> @</p> <p>Blueprints and specifications of agency owned buildings and facilities. Includes as-built plans and related records concerning approved changes.</p>	<p>a) Transfer as-built drawings to new owner when agency relinquishes ownership of building or facility.</p> <p>b) Retain in office as-built drawings for life of structure and then destroy.</p> <p>c) Destroy in office blueprints, floorplans, and other preliminary design and construction documents when superseded or obsolete.</p>	Confidentiality: G.S. 132-1.7

1 : Administration and Management

\* No destruction of records may take place if audits or litigation are pending or reasonably anticipated. See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION**, page A-5.

± The agency hereby agrees that it will establish and enforce internal policies setting minimum retention periods for the records that Natural and Cultural Resources has scheduled with the disposition instruction "destroy when reference value ends." Please use the space provided.

@ In some cases, more specific record retention and disposition requirements can be found in the relevant program schedule. See the appendix for pointers to such records series.

## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
1.06	<p><b>BONDS</b></p> <p>Records documenting written guarantees from a third party, including bid bonds, payment bonds, performance bonds, and surety bonds.</p> <p>SEE ALSO: Bids for Purchase (STANDARD 2: BUDGET, FISCAL, AND PAYROLL RECORDS), and Projects (below).</p>	Destroy in office 5 years after expiration or cancellation.	
1.07	<p><b>BULLETINS</b></p> <p>Internal information sharing materials that circulate information within the agency. Also includes memoranda and newsletters.</p>	Destroy in office when superseded or obsolete.	
1.08	<p><b>BUSINESS CERTIFICATION RECORDS</b></p> <p>Applications and supporting documentation submitted by businesses to be certified as a Small Business Enterprise (SBE) or other classification.</p>	<p>a) Destroy in office all documentation 3 years after most recent recertification.</p> <p>b) If certification was never issued, destroy in office all documentation when reference value ends.±</p> <p>Agency Policy: Destroy in office after <u>4 Years</u></p>	
1.09	<b>BUSINESS DEVELOPMENT SUBJECT FILE</b>	Destroy in office after 3 years.	
1.10	<b>CALENDARS OF EVENTS AND APPOINTMENTS</b>	Destroy in office when superseded or obsolete.	
1.11	<p><b>CENSUS PROJECT RECORDS</b></p> <p>Records created to assist the U.S. Census Bureau with the decennial census.</p>	<p>Destroy in office when reference value ends.±</p> <p>Agency Policy: Destroy in office after <u>Records are submitted to the US Census Bureau.</u></p>	

1 : Administration and Management

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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
1.12	<b>CHARTER RECORDS</b> Charter and charter proceedings related to adoption, amendment and/or repeal.	Retain in office permanently.	
1.13	<b>COLLECTED DATA</b> Information and statistics compiled and analyzed for research purposes or to support the functions of the agency.  SEE ALSO: Data Warehouses (STANDARD 5: INFORMATION TECHNOLOGY RECORDS).	Destroy in office when superseded or obsolete.	If data contains confidential information, abide by relevant restrictions.

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	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
1.14	<p><b>CONSTITUENT COMMENTS, COMPLAINTS, PETITIONS, AND SERVICE REQUESTS @</b></p> <p>Records concerning objections, dissatisfaction, or disagreements with actions or positions taken or not taken by the agency. Includes comments and petitions submitted by constituents requesting action as well as routine requests for service. Also includes requests for reasonable accommodation to the general public under Title II of the Americans with Disabilities Act, Housing and Urban Development Act, 1973 Rehabilitation Act, and Title VII of the Civil Rights Act of 1964; including constituent requests, survey of agency buildings to determine accessibility to the physically handicapped, proposals for implementation, correspondence (including e-mail), and resolutions.</p> <p>SEE ALSO: Civil Rights Records (STANDARD 6: LEGAL RECORDS).</p>	<p>a) Transfer records as applicable to Litigation Case Records (STANDARD 6: LEGAL RECORDS).</p> <p>b) Destroy in office comments, complaints, petitions, and requests 1 year after resolution.*</p> <p>c) Destroy in office accommodation requests 2 years after resolution.*</p>	<p>Authority: 42 USC 12132</p>
1.15	<p><b>CONSTITUENT SURVEYS</b></p> <p>Surveys and related records addressing agency services, policies, and other concerns.</p>	<p>Destroy in office when reference value ends.±</p> <p>Agency Policy: Destroy in office after _____ 1 Year _____</p>	

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	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
1.16	<p><b>CORRESPONDENCE AND MEMORANDA</b> Administrative and management correspondence/memoranda (including e-mail) written or received by the office concerning agency authority, operating philosophy, purpose, methods, and any other function.</p> <p>For information on handling e-mail and text or instant messages, see <b>ELECTRONIC RECORDS</b>, page A-11. SEE ALSO: Public Bodies: Correspondence (below) and Legal Correspondence (STANDARD 6: LEGAL RECORDS).</p>	<p>a) Transfer correspondence (including e-mail) with historical value to History Records (below), after 3 years.</p> <p>b) Destroy routine administrative correspondence and memoranda after 1 year.</p> <p>c) Destroy in office remaining records after 3 years.</p> <p><i>Retention Note: The correspondence (including e-mail) of the most senior administrator has historical value and should be retained permanently.</i></p>	
1.17	<p><b>CUSTOMER CALL CENTER RECORDINGS</b> @ Recordings of calls to customer service centers made for quality assurance and training purposes.</p>	Destroy in office after 30 days.	
1.18	<p><b>EQUIPMENT AND VEHICLE MAINTENANCE, REPAIR, AND INSPECTION RECORDS</b> @ Records concerning the maintenance, repair, routine testing, and inspection of agency owned equipment and vehicles. Also includes warranties.</p> <p>SEE ALSO: Grants (below), and System Maintenance Records: Hardware Repair or Service (STANDARD 5: INFORMATION TECHNOLOGY RECORDS).</p>	<p>a) Destroy in office records documenting routine inspections, janitorial cleaning, and routine maintenance of equipment and vehicles after 1 year.*</p> <p>b) Destroy in office records documenting all other maintenance and repairs after 3 years.*</p> <p>c) Destroy in office warranties 1 year after expiration.</p>	

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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



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	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
1.19	<b>EQUIPMENT AND VEHICLE REFERENCE RECORDS</b> Includes operation, specification, and technical manuals. Also includes brochures, bulletins, and related documentation.	Destroy in office when superseded or obsolete.	
1.20	<b>EQUIPMENT, FACILITY, AND VEHICLE USAGE RECORDS</b> Records documenting the assignment, request, and usage of agency assets. Also includes mileage and checkout logs, fuel consumption reports, reservation requests, authorizations, utility usage logs, and similar records.	a) Destroy in office after 3 years if records are used for allocating costs or determining payment under rental or lease agreements.* b) Destroy in office remaining records after 1 year.	
1.21	<b>FACILITY MAINTENANCE, REPAIR, AND INSPECTION RECORDS</b> Records documenting maintenance, repair, and inspection of agency-owned facilities, including warranties on said repairs. Also includes any real property owned by the agency.  SEE ALSO: Contracts, Leases, and Agreements (STANDARD 6: LEGAL RECORDS), Property Management Records (below).	a) Destroy in office records documenting system repair and improvement (including plumbing, electrical, fire, and other systems) after 3 years. b) Destroy in office records documenting routine inspections, janitorial cleaning, environmental monitoring, and routine maintenance of facilities after 1 year. c) Destroy in office warranties 1 year after expiration.	
1.22	<b>FORMS AND TEMPLATES</b> Blank forms, templates, and letterhead used to create agency records.	Destroy in office when superseded or obsolete.	

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	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
1.23	<p><b>GRANT PROPOSALS</b></p> <p>Proposals submitted for grants, including applications, correspondence (including e-mail), and other related records.</p>	<p>a) Transfer records concerning approved grants to Grants (below).</p> <p>b) Destroy in office rejected or withdrawn grant proposals when reference value ends.±</p> <p>Agency Policy: Destroy in office after <u>3 Years</u></p>	
1.24	<p><b>GRANTS</b>@</p> <p>Records concerning approved federal, state, and private grants. File includes applications, reports, records of equipment purchased with grant funds, and all relevant programmatic records. Also includes any required certifications and disclosures, documentation about grants issued by the agency, and research records generated as part of a grant project.</p> <p>SEE ALSO: Grants: Financial (STANDARD 2: BUDGET, FISCAL, AND PAYROLL RECORDS).</p>	<p>a) Destroy records supporting the expenditure of federal funds passed through NC DHHS on a fiscal year basis when the DHHS Office of the Controller provides written guidance that records are released from all audits and other official actions.</p> <p>b) Destroy in office records of state and private grants 5 years after final financial report is filed.*</p> <p>c) Destroy in office records of grants funded by local appropriations and other federal grants 3 years after final financial report is filed.</p> <p>d) Destroy in office records not relating to a specific grant after 1 year.</p> <p><i>Retention Note: According to 2 CFR 200.333(c), records for real property and equipment acquired with Federal funds must be retained for 3 years after disposition of the property/equipment.</i></p>	<p>Retention: 09 NCAC 03M .0703 2 CFR 200.333</p>

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	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
1.25	<b>HISTORICAL DESIGNATIONS RECORDS</b> Records concerning the awarding of historical markers by the agency. Includes applications, review materials, and list of markers.	a) Retain in office permanently the list of historical markers along with the accepted applications. b) Destroy in office after 1 year rejected applications. c) Destroy in office remaining materials after 3 years.	
1.26	<b>HISTORY RECORDS (AGENCY AND EMPLOYEES)</b> Records concerning the history of the agency and its employees. Includes published and unpublished histories, biographical data, photographs, newspaper clippings, and other related records.	a) Retain in office records with historical value permanently. b) Destroy in office remaining records when reference value ends.±  Agency Policy: Destroy in office after <u>5 Years</u>	
1.27	<b>IMPROPER CONDUCT INVESTIGATIONS</b> Records concerning investigations triggered by questions about ethics or conduct within an agency, such as whistleblower reports or allegations of fraud. Includes complaints, reports, investigations, and other related records. Also includes records from an ombuds office.	Destroy in office 3 years after resolution.*	
1.28	<b>INDICES @</b> Listings of where specific information can be found.	Destroy in office when superseded or obsolete.	
1.29	<b>INTERAGENCY PROGRAMS</b> Records of programs involving more than one government agency. Includes resource materials, program information, and other related records.	Destroy in office when reference value ends.± Agency Policy: Destroy in office after <u>3 years after program end</u>	

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ITEM #	STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
1.30	<b>INVENTORIES @</b> Inventories describing the type of property (including equipment and facilities other and fixed assets), its location, and related information. Also includes inventory control and usage records, such as requisitions/draw tickets, mileage logs, request forms, and other related records.	a) Destroy in office lists of properties, facilities, fixed assets, supplies, and surplus property when superseded or obsolete. b) Destroy in office inventory control and usage records after 3 years.	
1.31	<b>LEGISLATION AND REGULATORY RECORDS</b> Notices and copies of proposed or adopted state or federal legislation or regulations affecting the agency.	Destroy in office when reference value ends.± Agency Policy: Destroy in office after <u>                    </u> obsolete or superseded	
1.32	<b>LOGISTICS MATERIALS</b> Records concerning scheduled plans of agency personnel and activities. Includes routine notices, task lists, and arrangements.	Destroy in office when superseded or obsolete.	
1.33	<b>MAIL: UNDELIVERABLE/RETURNED</b> Outgoing agency mail returned by the post office for any reason, including insufficient postage, incorrect address, forwarding order expired, etc. Also includes outgoing e-mail returned for any reason.	Destroy in office after 30 days. <i>Retention Note: If notification is necessary for a particular process, reference the relevant case file for disposition instructions (e.g., tax notifications).</i>	
1.34	 <b>MAILING AND DISTRIBUTION RECORDS</b> Includes mailing and meeting notification lists, e-mail distribution lists, Sunshine Lists, and related documentation of transactions with the U.S. Postal Service, state courier, or private carriers.	a) Destroy in office Sunshine Lists when superseded or obsolete. b) Destroy in office remaining records when reference value ends.± Agency Policy: Destroy in office after <u>30 days</u>	Confidentiality: G.S. 132-1.12 G.S. 132-1.13


1: Administration and Management

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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES

ITEM #	STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
1.35	<b>MEMBERSHIP RECORDS</b> Records concerning associations, organizations, groups, etc., with which the agency is involved. Includes records concerning memberships or registrations on behalf of the agency or agency personnel.	Destroy in office when superseded or obsolete.	
1.36	<b>MISCELLANEOUS (NON-BUILDING) APPLICATIONS, LICENSES, AND PERMITS</b> Includes, but not limited to, applications and permits regarding free government-issued business permits, burning, special events, and landscape establishment.	a) Destroy in office 1 year after expiration of license/permit. b) Destroy in office applications for which a license/permit was never issued when reference value ends.± Agency Policy: Destroy in office after <u>1 Year</u>	
1.37	 <b>OFFICE AND PROPERTY SECURITY RECORDS</b> Records concerning the security of agency offices, facilities, vehicles, equipment, property, and personnel. Includes visitors' register; security, employee, or contractor access to facilities or resources; and surveillance system reports and recordings.  SEE ALSO: Employee Security Records (STANDARD 8: RISK MANAGEMENT).	a) If the recording necessitates law enforcement action, transfer to the appropriate agency. b) If the recording becomes evidence in a personnel investigation or lawsuit, transfer to Disciplinary Actions (STANDARD 4: HUMAN RESOURCES RECORDS), or Litigation Case Records (STANDARD 6: LEGAL RECORDS). c) Destroy in office recordings not required to support known investigations or litigation after 30 days. d) Destroy in office remaining records after 1 year.	Confidentiality: G.S. 132-1.7

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	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
1.38	<p><b>ORDINANCES</b> Includes code of ordinances.</p> <p>See the <b>SECURITY PRESERVATION COPIES OF RECORDS</b> section on page A-15 for instructions on imaging.</p>	<p>a) Retain in office official copy permanently.</p> <p>b) Destroy in office ordinance development records when ordinance is no longer in effect.</p> <p>c) Destroy in office additional copies (including tabled or failed ordinances) when reference value ends.± Agency Policy: Destroy in office after <u>Obsolete</u></p>	
1.39	<p><b>PEST CONTROL</b> Records concerning pest abatement or eradication programs overseen by the agency.</p> <p>SEE ALSO: Facility Maintenance, Repair, and Inspection Records (above).</p>	Destroy in office after 3 years.*	
1.40	<p><b>PHONE LOGS</b> Records documenting calls placed and received in the course of conducting agency business.</p> <p>SEE ALSO: Accounts Payable (STANDARD 2: BUDGET, FISCAL, AND PAYROLL RECORDS), Voice over Internet Protocol (VoIP) Records (STANDARD 5: INFORMATION TECHNOLOGY RECORDS).</p>	Destroy in office after 1 year.	

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ITEM #	STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
1.41	<p><b>POLICIES AND PROCEDURES</b> @</p> <p>Records documenting the formulation, planning, and adoption of policies, procedures, and functions of the agency and its departments. File also includes organizational charts, reorganization studies, and similar records describing the arrangement and administrative structure of the agency.</p> <p>SEE ALSO: Civil Rights Records (STANDARD 6: LEGAL RECORDS), Policies and Procedures (Personnel) (STANDARD 4: HUMAN RESOURCES RECORDS), Electronic Records Policies and Procedures (STANDARD 5: INFORMATION TECHNOLOGY RECORDS).</p>	<p>a) Retain in office records with historical value permanently.</p> <p>b) Destroy in office remaining records when superseded or obsolete.</p>	
1.42	<p><b>POLL LIST/REGISTRATION LIST/ROSTER/AUTHORIZATION TO VOTE (ATV)</b> @</p> <p>Lists documenting registered electors and votes cast prior to County Board of Elections taking over municipal elections. Includes electronic or paper ATV related records such as ATV books, forms, unused stickers, lists, registers, indexes, or similar records used to verify persons are registered voters at each polling location.</p>	Contact State Archives of North Carolina prior to destroying old poll books and voter registration books.	<p>Authority: G.S. 163 Art. 15A G.S. 163-166.7 08 NCAC 10B .0103 52 USC Chap. 205</p>
1.43	<b>PRICE QUOTATIONS</b>	<p>Destroy in office when reference value ends.±</p> <p>Agency Policy: Destroy in office after <u>7 Years</u>.</p>	

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	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
1.44	<b>PROCLAMATIONS AND ORDERS</b> Proclamations and orders issued by the governing board.	a) Retain in office records with historical value permanently. b) Destroy in office remaining records when reference value ends.± Agency Policy: Destroy in office after <u>          Obsolete or Supersided          </u>	
1.45	<b>PROJECTS @</b> Includes project correspondence (including e-mail), feasibility studies, final reports, specifications, assessments, notices to proceed, cost estimates, change orders, statements of work, and similar documentation.  SEE ALSO: Project Documentation (STANDARD 5: INFORMATION TECHNOLOGY RECORDS).	a) Retain in office records with historical value permanently. b) Destroy in office remaining records 3 years after completion of project.	
1.46	<b>PROPERTY MANAGEMENT RECORDS</b> Includes appraisals of the financial valuation of agency-owned property as well as surveys, plats, and maps.  SEE ALSO: Facility Maintenance, Repair, and Inspection Records (above).	Destroy in office when superseded or obsolete.	

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ITEM #	STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
1.47	<p><b>PUBLIC BODIES: AGENDA AND MEETING PACKETS</b> Includes agendas and copies of supporting documentation and exhibits submitted and discussed during meetings of public bodies. Also includes documentation of outside meetings attended by agency personnel.</p> <p>SEE ALSO: Public Bodies: Minutes (below).</p>	<p>a) Retain in office records with historical value permanently.</p> <p>b) Destroy in office remaining records when reference value ends.±</p> <p>Agency Policy: Destroy in office after <u>5 Years</u></p>	
1.48	<p><b>PUBLIC BODIES: APPLICATIONS FOR APPOINTMENT</b> Applications and related records received from individuals applying for appointments to serve on public boards, commissions, councils, and committees.</p>	<p>a) Destroy in office records concerning appointed individuals 1 year after expiration of term.</p> <p>b) Destroy in office remaining records when reference value ends.±</p> <p>Agency Policy: Destroy in office after <u>1 Year</u></p>	
1.49	<p><b>PUBLIC BODIES: APPOINTMENT REPORTS</b> Includes annual appointment reports filed with the NC Department of the Secretary of State.</p>	Destroy in office after 2 years.	Authority: G.S. 143-157.1
1.50	<p><b>PUBLIC BODIES: AUDIO AND VIDEO RECORDINGS OF MEETINGS</b></p> <p>SEE ALSO: Public Bodies: Minutes (below).</p>	<p>Destroy in office after approval of official written minutes.</p> <p><i>NOTE: If these serve as the official minutes, as allowed by G.S. 143-318.10(e), their retention should be permanent. These disposition instructions apply to recordings produced solely for the purpose of generating official written minutes.</i></p>	

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	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
1.51	<p><b>PUBLIC BODIES: CORRESPONDENCE</b> Records documenting internal and external communications of governing and advisory board members. Includes correspondence (including e-mail) related to decision-making, policy development, and other high-level planning as well as logistical communications.</p>	<p>a) Transfer correspondence (including e-mail) with historical value to History Records (above), after 3 years. b) Destroy in office remaining records after 3 years.</p>	
1.52	<p><b>PUBLIC BODIES: MEETING NOTICES</b> Includes notices and regular meeting schedules.</p> <p>SEE ALSO: Affidavits of Publication (STANDARD 6: LEGAL RECORDS), Publicity Records (STANDARD 7: PUBLIC RELATIONS RECORDS).</p>	<p>Destroy in office after 1 year.</p>	
1.53	<p><b>PUBLIC BODIES: MEMBER FILES</b> Records concerning members of public boards, commissions, councils, and committees. Includes codes of conduct, ethics statements, agreements, notices of resignation, and other related records. Also includes biographical information and waivers.</p> <p>SEE ALSO: Oaths of Office (STANDARD 6: LEGAL RECORDS), Public Bodies: Applications for Appointment (above).</p>	<p>a) Retain in office records with historical value permanently. b) Destroy in office 1 year after superseded or obsolete waivers from board members choosing not to receive stipend/per diem payments. c) Destroy in office remaining records 1 year after service ends.</p>	

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ITEM #	STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
1.54	<p><b>PUBLIC BODIES: MINUTES</b> Includes minutes of the governing board and all subsidiary and advisory boards. Subsidiary boards are defined as boards that exercise or are authorized to exercise legislative, policy-making, quasi-judicial, or administrative functions. Also includes minutes of subcommittees of the governing board and its subsidiary and advisory boards.</p> <p>See the <b>SECURITY PRESERVATION COPIES OF RECORDS</b> section on page A-15 for instructions on imaging.</p> <p>SEE ALSO: Ordinances (above), Public Bodies: Agenda and Meeting Packets (above), Public Bodies: Audio and Video Recordings of Meetings (above), Resolutions (below).</p>	<p>a) Retain in office permanently official minutes of the governing board and its subsidiary boards as well as all attachments necessary to understand the body's actions.</p> <p>b) The official minutes of advisory boards may be destroyed only upon approval by the State Archives of North Carolina. The State Archives reserves the right to designate the minutes of any advisory board as permanent.</p> <p>c) Destroy in office minutes of committees or subcommittees when reference value ends, if the minutes or actions and decisions of the committee are entered as part of the minutes of the parent board. If minutes or actions and decisions of the committee or subcommittee in question are not entered as part of the minutes of the parent board, the State Archives reserves the right to designate the minutes as permanent.±</p> <p>Agency Policy: Destroy in office after <u>---</u> Retain permanently</p>	<p>Authority: G.S. 143-318.10</p>
1.55	<p><b>RATE AND FEE SCHEDULES @</b> Records relating to rates, fees, and regulations concerning agency services.</p>	<p>Destroy in office when superseded or obsolete.</p>	

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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
1.56	<p><b>REBATE PROGRAM RECORDS</b></p> <p>Applications, receipts, and related records concerning rebate programs sponsored by the agency. These records document programs and incentivized actions that residents may opt into.</p>	<p>a) Destroy in office financial records 3 years after approval.*</p> <p>b) Destroy in office applications 1 year after approval.</p> <p>c) Destroy in office denied applications when reference value ends.±</p> <p>Agency Policy: Destroy in office after <u>1 Year</u></p>	
1.57	<p><b>RECORDS MANAGEMENT</b></p> <p>Includes correspondence (including e-mail) with state and/or federal agencies with regards to records retention. Also includes records disposition documentation, file plans, and copies of records retention and disposition schedules.</p>	<p>a) Retain in office documentation concerning the final disposition of records permanently.</p> <p>b) Destroy in office remaining records when superseded or obsolete.</p>	
1.58	<p><b>REFERENCE (READING) FILE</b></p> <p>Subject files containing informational copies of records organized by areas of interest. Also includes materials that have no regulatory authority for the recipient and are received from outside the agency or from other units within the agency as well as reference copies of documents where another individual or agency is responsible for maintaining the record copy.</p>	<p>Destroy in office when reference value ends.±</p> <p>Agency Policy: Destroy in office after <u>Information has been retained or transferred</u></p>	

1 : Administration and Management

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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
1.59	<p><b>REPORTS AND STUDIES @</b></p> <p>Records concerning the performance of a department, program, or project, as well as those created for planning purposes. Includes all annual, sub-annual, or irregularly prepared research studies, reports, and studies generated by an agency or prepared by consultants hired by the agency. Also includes reports required to be submitted to the agency.</p> <p>SEE ALSO: Accident/Incident Reports (STANDARD 8: RISK MANAGEMENT RECORDS), Audits: Financial (STANDARD 2: BUDGET, FISCAL, AND PAYROLL RECORDS), Audits: Performance (above), Budget Reports (STANDARD 2: BUDGET, FISCAL, AND PAYROLL RECORDS), Civil Rights Records (STANDARD 6: LEGAL RECORDS), Financial Reports (STANDARD 2: BUDGET, FISCAL, AND PAYROLL RECORDS), Grants (above), Lost, Stolen, or Damaged Property Reports (STANDARD 8: RISK MANAGEMENT RECORDS), Projects (above), Public Bodies: Appointment Reports (above), Strategic Plan (below), and Unemployment Compensation Reports (STANDARD 4: HUMAN RESOURCES RECORDS).</p>	<p>a) Retain in office permanently 1 copy of all annual and biennial reports written by the agency.</p> <p>b) Retain in office permanently reports and studies prepared by request of an agency's governing body or a court.</p> <p>c) Destroy in office after 3 years reports prepared monthly, bimonthly, or semi-annually.</p> <p>d) Destroy in office after 1 year activity reports concerning workload measurements, time studies, number of jobs completed, etc., prepared on a daily or other periodic basis.</p> <p>e) Destroy in office when superseded or obsolete reports required to be submitted to the agency.</p> <p>f) Destroy in office remaining reports and studies when reference value ends.±</p> <p>Agency Policy: Destroy in office after <u>5 Year</u>.</p> <p><i>Retention Note: Reports and studies listed elsewhere in this schedule should be retained the specified period of time.</i></p>	

1: Administration and Management

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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
1.60	<p><b>REQUESTS FOR INFORMATION</b> Requests received and responses issued by the agency.</p> <p>SEE ALSO: Public Records Requests (STANDARD 7: PUBLIC RELATIONS RECORDS).</p>	Destroy in office after 1 year after resolution.	
1.61	<p><b>REQUESTS FOR PROPOSALS (RFP)</b> Proposals submitted by vendors in response to requests from agency. Also includes notices and evaluations produced by the agency.</p> <p>SEE ALSO: Bids for Purchase (STANDARD 2: BUDGET, FISCAL, AND PAYROLL RECORDS), Price Quotations (above).</p>	Destroy in office when reference value ends.± Agency Policy: Destroy in office after <u>7 Years</u>	
1.62	<p><b>RESOLUTIONS</b> File consists of resolutions indicating date, issues or policy involved, and appropriate signatures.</p> <p>See the <b>SECURITY PRESERVATION COPIES OF RECORDS</b> section on page A-15 for instructions on imaging.</p>	a) Retain in office permanently one copy of final resolution. b) Retain in office permanently resolution development records with historical value. c) Destroy in office additional copies of resolutions (including those tabled or failed) along with all remaining development records when reference value ends.± Agency Policy: Destroy in office after <u>Obsolete</u>	

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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
1.63	<b>STAFF MEETINGS FILE</b> Records concerning meetings of internal committees, groups, or task forces along with external meetings attended by agency personnel. Includes minutes, agendas, meeting packets, visual aids, presentations, notes, recordings, and other related records.	a) Retain in office records with historical value permanently. b) Destroy in office remaining records after 1 year.	
1.64	<b>STRATEGIC PLAN @</b> Long-range plan outlining policies, guidelines, and plans for future development of the agency. Includes official copy of strategic plan and all background surveys, studies, and reports. Also includes business plans as well as mission statements, goals, and objectives.	a) Retain in office strategic plans permanently. b) Destroy in office background surveys, studies, and reports 5 years after adoption of plan. c) Destroy in office business plans 2 years after execution of plan. d) Destroy in office remaining records when superseded or obsolete.	
1.65	<b>SURPLUS PROPERTY</b> Inventories and reports of agency property to be surplus.	Destroy in office 3 years after disposition of property.*	
1.66	<b>TRACKING MATERIALS</b> Records intended to verify the receipt of information, such as certified mail receipts.	Destroy in office when reference value ends.± Agency Policy: Destroy in office after <u>1 Year</u>	

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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
1.67	<p><b>TRAVEL REQUESTS</b> Requests and authorizations for travel. Includes forms and itineraries.</p> <p>SEE ALSO: Price Quotations (above), Travel Reimbursements (STANDARD 2: BUDGET, FISCAL, AND PAYROLL RECORDS).</p>	Destroy in office after 1 year.*	
1.68	<p><b>VEHICLE REGISTRATION CARDS</b> North Carolina registration cards for vehicles in the agency fleet.</p> <p>SEE ALSO: Vehicle Titles (STANDARD 6: LEGAL RECORDS).</p>	Destroy in office when superseded.	
1.69	<p><b>WORK ORDERS</b> Includes date and location of work, cost of materials used and labor, type of work performed, and other related records regarding the repairs of equipment, facilities, and vehicles.</p>	<p>a) If this is the only record documenting completed work, follow disposition instructions for Facility Maintenance, Repair, and Inspection Records (above), or Equipment and Vehicle Maintenance, Repair, and Inspection Records (above).</p> <p>b) Destroy in office remaining records 1 year after work is completed.*</p>	

1 : Administration and Management

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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES

**STANDARD 2: BUDGET, FISCAL, AND PAYROLL RECORDS**

Records created and accumulated concerning the managerial control, budgeting, disbursement, collection, and accounting of the agency.

*Note: Per 26 CFR 1.148-5(d)(6)(iii)(E), all records necessary to support the tax-exempt status of an agency debt issue must be retained for the life of the debt plus 3 years.*

ITEM #	STANDARD 2: BUDGET, FISCAL, AND PAYROLL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
2.01	<b>ACCOUNTS PAYABLE</b> Records concerning the status of accounts in which the agency owes money to firms or individuals. Includes invoices, reimbursements, receipts or bills of sale, check registers, and subsidiary registers. Also includes stop payment notices.	a) Destroy in office 5 years after payment documentation of reimbursement for business expenses to employees. b) Destroy in office all remaining records 3 years after payment.*	Retention: 04 NCAC 24D .0501(a)(3)(I)
2.02	<b>ACCOUNTS RECEIVABLE @</b> Records concerning receivables owed and collected. Includes billing statements, records of payment received, remittances, subsidiary registers, overpayment or refund records, deposits, fines and fees assessed, and collection of past due accounts. Also includes records concerning accounts sent to NC Debt Setoff Program for collection.	Destroy in office 3 years after collection.*	G.S. 105A

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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 2: BUDGET, FISCAL, AND PAYROLL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
2.03	<b>ACCOUNTS UNCOLLECTABLE</b> Records of accounts deemed uncollectable, including returned checks, write-off authorizations, and other related records.	Destroy in office 3 years after account is determined to be uncollectable.*	
2.04	<b>ANNUAL BUDGET</b> Annual budget and budget message submitted to governing board for approval.  SEE ALSO: Budget Reports (below).	a) Retain in office records with historical value permanently. b) Destroy in office remaining records after 3 years.  <i>Retention Note: Annual budgets should be entered into the minutes of the governing board.</i>	Authority: G.S. 159-11
2.05	<b>ARBITRAGE RECORDS</b> Records concerning arbitrage rebate calculations and funds rebated.	Destroy in office 3 years after final redemption date of the bonds and after all related debts and obligations have been satisfied.*	Authority: 26 CFR 1.148-3
2.06	<b>AUDITS: FINANCIAL @</b> Records concerning internal and external audits. Includes reports, working papers, and related records.  SEE ALSO: Audits: Performance (STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS).	a) Retain in office permanently final reports related to internal compliance or operational audits or those that document a significant change in agency practices or have significant administrative value. b) Destroy in office after 10 years final reports related to internal accounting systems and controls and those with limited administrative value. c) Destroy in office working papers and remaining records when superseded or obsolete.*	Authority: G.S. 159-34
2.07	<b>AUTHORIZATION FORMS</b> Authorization to purchase materials.	Destroy in office after 3 years.*	

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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 2: BUDGET, FISCAL, AND PAYROLL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
2.08	<b>BANK STATEMENTS AND RECONCILIATIONS</b> Includes bank statements, canceled checks, deposit slips, and reconciliation reports.	Destroy in office after 3 years.*	
2.09	<b>BIDS FOR DISPOSAL OF PROPERTY</b> Records concerning the disposal of surplus property. Includes information about various disposition procedures used, such as sealed bids and public auction.  SEE ALSO: Accounts Receivable (above).	Destroy in office all records after the disposition of property has been recorded in governing board's minutes.*	Authority: G.S. 153A-176
2.10	<b>BIDS FOR PURCHASE</b> Records documenting quotes to supply products and services. Includes advertisements, tabulations, awards letters, records of bids, good faith effort documentation, and related records concerning accepted and rejected bids.	a) Transfer records to Contracts, Leases, and Agreements (STANDARD 6: LEGAL RECORDS) when bid is approved. b) Destroy in office bid records not awarded or opened after 1 year.*	Authority: G.S. 143 Article 8
2.11	<b>BOND CLOSING RECORDS</b> Includes applications, agreements, tax records, contracts, official statements, legal opinions, rating letters, public hearing bonds, title insurance, deeds of trust, and other related records concerning bonds issued by the agency. Also includes records concerning expenditure and/or investment of bond proceeds.	Destroy in office 6 years after final maturity.*	Authority: G.S. 159 Article 7

2: Budget, Fiscal, and Payroll

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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 2: BUDGET, FISCAL, AND PAYROLL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
2.12	<b>BOND REGISTER</b> Records of all bonds, notes, and coupons issued by the agency detailing the purpose of issuance, the date of issue, serial numbers (if any), denomination, maturity date, and total principal amount.	Retain in office permanently.	Authority: G.S. 159-130
2.13	<b>BONDS, NOTES, AND COUPONS</b>	Destroy in office 1 year from date of payment.	Authority: G.S. 159-139
2.14	<b>BUDGET ADMINISTRATION RECORDS</b> Records of budget administration. Includes research, correspondence (including e-mail), and other related records.	Destroy in office after 2 years.*	
2.15	<b>BUDGET EXECUTION RECORDS</b> Records of authorizations to move funds between budget codes.	Destroy in office when released from audits.	
2.16	<b>BUDGET REPORTS</b> Includes daily detail reports and monthly budget reports. Also includes contract budget and expenditure reports and summaries of tax allocations.  SEE ALSO: Annual Budget (above).	a) Destroy in office daily detail reports after 1 year.* b) Destroy in office remaining reports after 3 years.*	
2.17	<b>BUDGET REQUESTS AND WORKING PAPERS</b> Includes budget requests, cost estimates, expenditures, program requests, salary and wage lists, correspondence (including e-mail), and related records.	Destroy in office after 3 years.*	Authority: G.S. 159-10

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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 2: BUDGET, FISCAL, AND PAYROLL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
2.18	<p><b>BUDGET RESOLUTIONS AND ORDINANCES</b> Includes project ordinances, budget resolutions, and amendments.</p> <p>SEE ALSO: Public Bodies: Minutes (STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS).</p>	<p>a) Retain official copies in the minutes of the governing board.</p> <p>b) Destroy in office remaining copies when reference value ends.± Agency Policy: Destroy in office after _____ official copy is approved</p>	<p>Authority: G.S. 159-8 G.S. 159-13 G.S. 159-13.2 G.S. 159-15</p>
2.19	<p><b>COST ALLOCATION PLANS</b> Accounting report that calculates and spreads agency-wide indirect costs to departments and funds that receive a service from other departments.</p>	Destroy in office after 3 years.*	
2.20	<p> <b>CREDIT/DEBIT/PROCUREMENT CARD RECORDS</b> Records of assignation of agency credit cards and purchasing cards along with authorization logs.</p>	Destroy in office when superseded or obsolete.*	Confidentiality: G.S. 132-1.2(2)
2.21	<p><b>DONATIONS AND SOLICITATIONS</b> Records concerning requests made to agency by outside organizations. Includes applications and other related records.</p> <p>SEE ALSO: Fund Drive and Event Records (STANDARD 7: PUBLIC RELATIONS RECORDS).</p>	<p>a) Destroy in office records supporting approved donations 1 year after payment.</p> <p>b) Destroy in office rejected applications after 30 days.</p>	
2.22	<p> <b>ELECTRONIC FUNDS TRANSFERS (EFT)</b> Includes forms authorizing electronic transfer of monies via wire transfer or automated clearing house (ACH) as well as ACH bank reports.</p>	Destroy in office when superseded or obsolete.	Confidentiality: G.S. 14-113.20

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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 2: BUDGET, FISCAL, AND PAYROLL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
2.23	<b>ESCHEATS AND UNCLAIMED PROPERTY</b> Records containing information required to be included in holder reports submitted to the State Treasurer's office.	a) Destroy in office after 10 years if report was filed prior to July 16, 2012.* b) Destroy in office after 5 years if report was filed on or after July 16, 2012.*	Authority: G.S. 116B-60  Retention: G.S. 116B-73
2.24	<b>FINANCIAL JOURNALS AND LEDGERS</b>	a) Destroy in office year-end summaries of receipts and disbursements after 3 years.* b) Destroy in office daily, monthly, or quarterly transaction detail journals and ledgers after 1 year.*	
2.25	<b>FINANCIAL REPORTS</b>	a) Destroy in office annual financial reports or other reports generated to inform decision-making after 3 years.* b) Destroy monthly or quarterly reports generated for operational purposes after 1 year. c) Destroy logs and distribution reports generated to track transactions when released from audits.	
2.26	<b>GOVERNMENT EMPLOYEES RETIREMENT SYSTEM MONTHLY REPORTS</b> Reports produced by the North Carolina Department of State Treasurer regarding the Teachers' and State Employees' Retirement System (TSERS) and the Local Governmental Employees' Retirement System (LGERS).	Destroy in office when reference value ends.± Agency Policy: Destroy in office after _____ 1 Year _____	

2: Budget, Fiscal, and Payroll

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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 2: BUDGET, FISCAL, AND PAYROLL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
2.27	<p><b>GRANTS: FINANCIAL @</b></p> <p>Records concerning approved federal, state, and private grants received or issued by the agency. Includes all relevant accounting, purchasing, payroll, and other financial records.</p> <p>SEE ALSO: Grants (STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS).</p>	<p>a) Destroy records supporting the expenditure of federal funds passed through NC Dept. of Health and Human Services on a fiscal year basis when the DHHS Office of the Controller provides written guidance that records are released from all audits and other official actions.</p> <p>b) Destroy in office records of state and private grants 5 years after final financial report is filed.*</p> <p>c) Destroy in office records of grants funded by local appropriations and other federal grants 3 years after final financial report is filed.</p> <p>d) Destroy in office records not relating to a specific grant or to grants not funded after 1 year.</p> <p><i>Retention Note: According to 2 CFR 200.333(c), records for real property and equipment acquired with Federal funds must be retained for 3 years after disposition of the property/equipment.</i></p>	<p>Retention: 09 NCAC 03M .0703 2 CFR 200.333</p>
2.28	<p><b>INVESTMENTS</b></p> <p>Includes fund information, portfolio listings and reports, balance sheets, exchange or consent instructions, broker confirmations, notices, and other documentation related to agency investments. Also includes transaction schedules for projecting revenue on investments as well as performance investment reports issued by broker or investment firm.</p>	<p>a) Destroy in office transaction schedules after 2 years.*</p> <p>b) Destroy in office performance investment reports when reference value ends.± Agency Policy: Destroy in office after <u>2 years</u></p> <p>c) Destroy in office all remaining records after 3 years.*</p>	<p>Authority: G.S. 159-30</p>

2: Budget, Fiscal, and Payroll


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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 2: BUDGET, FISCAL, AND PAYROLL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
2.29	<b>LOAN RECORDS</b> Records concerning loans received by the agency. Includes documentation of intent to proceed, loan agreements, promissory notes, letters of credit, statements, notices of principal and interest due, and other related records.	Destroy in office 5 years after satisfaction or cancellation of loan.*	
2.30	<b>LOCAL GOVERNMENT COMMISSION FINANCIAL STATEMENTS</b>	Destroy in office after 3 years.*	Authority: G.S. 159-33
2.31	<b>LONGEVITY PAY</b>	Destroy in office after 5 years.*	Retention: 04 NCAC 24D .0501(a)
2.32	 <b>PAYMENT CARD DATA</b> Records created in association with payment card transactions entered by third parties for the purchase of goods or services from the agency.	Destroy in office after processed.*	Confidentiality: G.S. 132-1.2(2) G.S. 132-1.10(b)(5)

2: Budget, Fiscal, and Payroll


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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 2: BUDGET, FISCAL, AND PAYROLL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
<b>2.33</b> 	<b>PAYROLL AND EARNINGS RECORDS</b> Records containing information such as the name, Social Security number, number of hours worked, compensation rate, deductions, and total wages paid each employee per payroll period. Also includes employer contributions (e.g., retirement, healthcare) along with individual and group employee earnings records and payroll registers showing earnings and deductions for each pay period.  SEE ALSO: Payroll Deduction Records (below), Time Sheets, Cards, and Attendance Records (below); for 401(k) and other retirement plan payouts, see Retirement Records (STANDARD 4: HUMAN RESOURCES RECORDS).	a) Destroy in office 30 years from date of separation records necessary for retirement or similar benefits verification.  b) Destroy in office remaining records after 5 years.*	Authority: 29 CFR 516.30(a)  Confidentiality: G.S. 132-1.10 G.S. 115C Art. 21A G.S. 122C-158 G.S. 130A-45.9 G.S. 153A-98 G.S. 160A-168 G.S. 161E-257.2 G.S. 162A-6.1  Retention: 04 NCAC 24D .0501(a) 29 CFR 516.5(a) 29 CFR 1627.3(a)

2: Budget, Fiscal, and Payroll


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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 2: BUDGET, FISCAL, AND PAYROLL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
<b>2.34</b> 	<b>PAYROLL DEDUCTION RECORDS</b> Records used to start, modify, or stop all voluntary or required deductions from payroll. Includes tax withholding (NC-4, W-4), retirement and deferred compensation, savings plans, insurance, association dues, orders of garnishment, etc. Used as proof the employee approved of the deduction(s).  SEE ALSO: Payroll and Earnings Records (above), Retirement Records (STANDARD 4: HUMAN RESOURCES RECORDS).	a) Destroy in office tax withholding forms 4 years after termination of deduction.* b) Destroy in office authorizations for deductions for retirement contributions, bank payments, savings plans, insurance, and dues 2 years after termination of deduction. c) Destroy in office remaining records 3 years after termination of deduction.*	Confidentiality: G.S. 115C Art. 21A G.S. 122C-158 G.S. 130A-45.9 G.S. 153A-98 G.S. 160A-168 G.S. 161E-257.2 G.S. 162A-6.1  Retention: IRS Publication 15 29 CFR 516.6(c)(1)
<b>2.35</b>	<b>POWELL BILL RECORDS</b> Records include certified statements, expenditures reports, information sheets, financial statements submitted to the North Carolina Department of Transportation, and all other related records.	Destroy in office after 3 years.	
<b>2.36</b>	<b>PURCHASE ORDERS</b> Records, forms, packing slips, and attached documents concerning purchased supplies, equipment, and services.  SEE ALSO: Grants: Financial (above).	Destroy in office after 3 years.*  <i>Retention Note: Packing slips may be destroyed upon verification of items received if they are not the only record of the purchase of the item.</i>	
<b>2.37</b>	<b>QUALIFIED PRODUCTS LISTS (QPL)</b> Records identifying products approved for purchase by the agency.	Destroy in office 3 years after superseded or obsolete.*	

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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 2: BUDGET, FISCAL, AND PAYROLL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
2.38	<b>REQUISITIONS</b> Requests for payment or to acquire goods or services.  SEE ALSO: Inventories (STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS).	Destroy in office after 1 year.*	
2.39	<b>SCHOLARSHIP RECORDS</b> Records concerning scholarships awarded by the agency. Includes applications, award letters, conditions and stipulations, agreements and contracts, disbursement statements, progress reports, and other related records.	a) Destroy in office after 3 years records documenting the awarding of scholarships. b) Destroy in office 1 year after notification of applicant records concerning applications that are denied by the agency or awards that are declined by the recipient.	
2.40	<b>SHIFT PREMIUM PAY</b> Authorizations and other related records concerning employees receiving shift premium pay.	Destroy in office after 5 years.*	Retention: 04 NCAC 24D .0501(a)
2.41	<b>STATEMENTS OF BACK PAY</b> Forms used to determine the gross pay an employee would have earned during a specified period for back pay in a grievance decision, settlement agreement, or other order.	Destroy in office 3 years after payment.*	

2: Budget, Fiscal, and Payroll

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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 2: BUDGET, FISCAL, AND PAYROLL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
2.42 	<b>TAX FORMS</b> Tax information returns generated by the agency (e.g., 1098, 1099, W-2, W-3) to be reported to the Internal Revenue Service and furnished to the other party to the transaction.	Destroy in office 5 years after submitted to taxpayer and/or IRS.*	Confidentiality: G.S. 132-1.10 G.S. 115C Art. 21A G.S. 122C-158 G.S. 130A-45.9 G.S. 153A-98 G.S. 160A-168 G.S. 161E-257.2 G.S. 162A-6.1  Retention: 04 NCAC 24D .0501(a) IRS Publication 15
2.43	<b>TAX RETURNS</b> Tax returns filed by the agency.	Destroy in office 6 years after filed.*	
2.44	<b>TIME SHEETS, CARDS, AND ATTENDANCE RECORDS</b> Records documenting the work hours and attendance of employees.  SEE ALSO: Payroll and Earnings Records (above).	Destroy in office after 5 years.*	Retention: 04 NCAC 24D .0501(a) 29 CFR 516.6(a)(1)

2: Budget, Fiscal, and Payroll


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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 2: BUDGET, FISCAL, AND PAYROLL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
2.45	<p><b>TRAVEL REIMBURSEMENTS</b></p> <p>Includes requests and authorizations for reimbursement for travel and related expenses.</p> <p>SEE ALSO: Grants: Financial (above), Travel Requests (STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS).</p>	Destroy in office after 5 years.*	Retention: 04 NCAC 24D .0501(a)
 2.46	<p><b>VENDORS</b></p> <p>Files maintained on specific vendors authorized or debarred from doing business with the agency. Includes name and address, correspondence (including e-mail), and other related records.</p>	Destroy in office when superseded or obsolete.	

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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES

**STANDARD 3: GEOGRAPHIC INFORMATION SYSTEM (GIS) RECORDS**

Official records received and created by agency geographic information system programs. See G.S. 132-10 for information about providing public access to GIS databases.

ITEM #	STANDARD 3: GEOGRAPHIC INFORMATION SYSTEM (GIS) RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
3.01	<b>GEOGRAPHIC INFORMATION SYSTEM (GIS) CORE DATA</b> Geo-referenced data and metadata to facilitate the management, manipulation, analysis, modeling, representation, and spatial analysis of complex problems regarding planning and management of resources.	Retain in office parcel, boundary, zoning, and orthoimagery layers (with accompanying data sets) permanently.  <i>Retention Note: Other datasets should be kept according to standards and procedures set by the <a href="#">North Carolina Geographic Information Coordinating Council</a>. See also <b>GEOSPATIAL RECORDS</b>, page A-13.</i>	
3.02	<b>GEOGRAPHIC INFORMATION SYSTEM (GIS) DATA DOCUMENTATION (METADATA)</b> Records created during development or modification of an automated system which are necessary to access, retrieve, manipulate, and interpret data in that system; and records that explain the meaning, purpose, structure, local relationships, and origin of the data elements. Includes data element dictionaries, file layout, codebooks and tables, and definition files.	Destroy in office when the system is discontinued or when system data has been transferred to a new operating environment (platform).	

3: GIS

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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 3: GEOGRAPHIC INFORMATION SYSTEM (GIS) RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
3.03	<p><b>GEOGRAPHIC INFORMATION SYSTEM (GIS) INTERNAL STANDARDS AND PROCEDURES</b></p> <p>Includes requirements that are intended to make hardware, software, and data compatible and that cover data capture, accuracy, sources, base categories, output, and data element dictionaries.</p>	Retain in office permanently.	
3.04	<p><b>GEOGRAPHIC INFORMATION SYSTEM (GIS) MONITORING RECORDS</b></p> <p>Includes system security, quality assurance, transaction tracking, and other related activity monitoring records.</p>	Destroy in office after 1 year.	
3.05	<p><b>GEOGRAPHIC INFORMATION SYSTEM (GIS) OPERATIONAL RECORDS</b></p> <p>Includes user guides, system flowcharts, job or workflow records, system specifications, and similar documentation.</p>	Destroy in office when the system is discontinued or when system data has been transferred to a new operating environment (platform).	
3.06	<p><b>GEOGRAPHIC INFORMATION SYSTEM (GIS) PROJECT RECORDS</b></p>	<p>a) Retain in office GIS datasets and accompanying documentation (metadata) with historical and/or legal value permanently.</p> <p>b) Destroy in office remaining items when reference value ends.±</p> <p>Agency Policy: Destroy in office after <u>1 Year</u></p>	

3: GIS

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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 3: GEOGRAPHIC INFORMATION SYSTEM (GIS) RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
3.07	<p><b>LAYERS: ADDRESS POINTS</b></p> <p>See also <b>GEOSPATIAL RECORDS</b>, page A-13.</p>	<p>Paper: Retain in office permanently.</p> <p>GIS dataset: Create a snapshot of dataset annually. To maintain permanently,</p> <p><i>Either:</i> Transfer snapshot to NCOneMap according to established procedures, complying with standards and procedures adopted by the <a href="#">North Carolina Geographic Information Coordinating Council</a>.</p> <p><i>Or:</i> If retained in office, your agency must comply with standards (for metadata, file naming, data sharing, and long term preservation) and procedures adopted by the <a href="#">North Carolina Geographic Information Coordinating Council</a>.</p>	
3.08	<p><b>LAYERS: CORPORATE LIMITS</b></p> <p>See also <b>GEOSPATIAL RECORDS</b>, page A-13.</p>	<p>Paper: Retain in office permanently.</p> <p>GIS dataset: Create a snapshot of dataset annually. To maintain permanently,</p> <p><i>Either:</i> Transfer snapshot to NCOneMap according to established procedures, complying with standards and procedures adopted by the <a href="#">North Carolina Geographic Information Coordinating Council</a>.</p> <p><i>Or:</i> If retained in office, your agency must comply with standards (for metadata, file naming, data sharing, and long term preservation) and procedures adopted by the <a href="#">North Carolina Geographic Information Coordinating Council</a>.</p>	

3: GIS

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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 3: GEOGRAPHIC INFORMATION SYSTEM (GIS) RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
3.09	<p><b>LAYERS: EXTRATERRITORIAL JURISDICTIONS</b></p> <p>See also <b>GEOSPATIAL RECORDS</b>, page A-13.</p>	<p>Paper: Retain in office permanently.</p> <p>GIS dataset: Create a snapshot of dataset annually. To maintain permanently,</p> <p><i>Either:</i> Transfer snapshot to NCOneMap according to established procedures, complying with standards and procedures adopted by the <a href="#">North Carolina Geographic Information Coordinating Council</a>.</p> <p><i>Or:</i> If retained in office, your agency must comply with standards (for metadata, file naming, data sharing, and long term preservation) and procedures adopted by the <a href="#">North Carolina Geographic Information Coordinating Council</a>.</p>	
3.10	<p><b>LAYERS: ORTHOIMAGERY</b></p> <p>See also <b>GEOSPATIAL RECORDS</b>, page A-13.</p>	<p>Create a snapshot of dataset when created. To maintain permanently,</p> <p><i>Either:</i> Transfer snapshot to NCOneMap according to established procedures, complying with standards and procedures adopted by the <a href="#">North Carolina Geographic Information Coordinating Council</a>.</p> <p><i>Or:</i> If retained in office, your agency must comply with standards (for metadata, file naming, data sharing, and long term preservation) and procedures adopted by the <a href="#">North Carolina Geographic Information Coordinating Council</a>.</p>	

3: GIS

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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 3: GEOGRAPHIC INFORMATION SYSTEM (GIS) RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
3.11	<p><b>LAYERS: STREET CENTERLINE</b></p> <p>See also <b>GEOSPATIAL RECORDS</b>, page A-13.</p>	<p>Paper: Retain in office permanently.</p> <p>GIS dataset: Create a snapshot of dataset annually. To maintain permanently,</p> <p><i>Either:</i> Transfer snapshot to NCOneMap according to established procedures, complying with standards and procedures adopted by the <a href="#">North Carolina Geographic Information Coordinating Council</a>.</p> <p><i>Or:</i> If retained in office, your agency must comply with standards (for metadata, file naming, data sharing, and long term preservation) and procedures adopted by the <a href="#">North Carolina Geographic Information Coordinating Council</a>.</p>	
3.12	<p><b>MAPPING PROJECT RECORDS</b></p> <p>Includes contract maps and all deliverable products for aerial photography, orthophotography, cartographic, cadastral, and digital mapping projects.</p> <p>See also <b>GEOSPATIAL RECORDS</b>, page A-13.</p>	<p>Paper: Retain in office permanently.</p> <p>GIS dataset: Create a snapshot of dataset annually. To maintain permanently,</p> <p><i>Either:</i> Transfer snapshot to NCOneMap according to established procedures, complying with standards and procedures adopted by the <a href="#">North Carolina Geographic Information Coordinating Council</a>.</p> <p><i>Or:</i> If retained in office, your agency must comply with standards (for metadata, file naming, data sharing, and long term preservation) and procedures adopted by the <a href="#">North Carolina Geographic Information Coordinating Council</a>.</p>	

3: GIS

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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 3: GEOGRAPHIC INFORMATION SYSTEM (GIS) RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
3.13	<p><b>MAPS: PARCEL</b></p> <p>Maps, including cadastral maps, and surveys of boundaries and measurements of each parcel, and information about encroachments, right-of-ways, and structures.</p> <p>See also <b>GEOSPATIAL RECORDS</b>, page A-13, and Property Management Records (STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS).</p>	<p>Paper: Destroy in office upon State Archives approval.</p> <p>GIS dataset: Create a snapshot of dataset quarterly. To maintain permanently,</p> <p><i>Either:</i> Transfer snapshot to NCOneMap according to established procedures, complying with standards and procedures adopted by the <a href="#">North Carolina Geographic Information Coordinating Council</a>.</p> <p><i>Or:</i> If retained in office, your agency must comply with standards (for metadata, file naming, data sharing, and long term preservation) and procedures adopted by the <a href="#">North Carolina Geographic Information Coordinating Council</a>.</p>	
3.14	<p><b>MAPS: PARKS</b></p> <p>Includes park boundaries, facilities, landscaping, topography, and other pertinent information. Also includes maps and drawings stored and generated by Geographic Information System (GIS) and computer-aided design (CAD) systems.</p> <p>See also <b>GEOSPATIAL RECORDS</b>, page A-13.</p>	<p>Paper: Retain in office permanently.</p> <p>GIS dataset: Create a snapshot of dataset annually. To maintain permanently,</p> <p><i>Either:</i> Transfer snapshot to NCOneMap according to established procedures, complying with standards and procedures adopted by the <a href="#">North Carolina Geographic Information Coordinating Council</a>.</p> <p><i>Or:</i> If retained in office permanently, your agency must comply with standards (for metadata, file naming, data sharing, and long term preservation) and procedures adopted by the <a href="#">North Carolina Geographic Information Coordinating Council</a>.</p>	

3: GIS

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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 3: GEOGRAPHIC INFORMATION SYSTEM (GIS) RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
3.15	<p><b>MAPS: ALL OTHER</b> @</p> <p>Includes field maps, soil, topographic, sales, subdivision plats, right-of-way, sectional, highway, etc. Also includes paper maps.</p>	<p>a) Retain in office maps, including GIS datasets and accompanying documentation (metadata), with historical and/or legal value permanently.</p> <p>b) Destroy in office remaining items when reference value ends.±</p> <p><i>Retention note: Contact the State Archives of North Carolina before destroying any tax maps, watershed maps, or zoning maps.</i></p> <p>Agency Policy: Destroy in office after <u>2 years</u></p>	

3: GIS

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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES

**STANDARD 4: HUMAN RESOURCES RECORDS**

Official records and materials created and accumulated incidental to the employment, qualifications, training, and pay status of agency employees. Comply with applicable provisions of G.S. 115C Article 21A (LPSUs), G.S. 122C-158 (area authorities), G.S. 130A-45.9 (public health authorities), G.S. 153A-98 (county), G.S. 160A-168 (municipal), G.S. 161E-257.2 (public hospitals), and G.S. 162A-6.1 (water and sewer authorities) regarding confidentiality of personnel records.

ITEM #	STANDARD 4: HUMAN RESOURCES RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
4.01	<b>ABOLISHED POSITIONS</b> Records concerning positions that have been abolished.	Destroy in office after 1 year.	
4.02	 <b>ADMINISTRATIVE INVESTIGATIONS</b> Records concerning the investigation of conduct problems among agency personnel.  SEE ALSO: Disciplinary Actions (below).	a) Destroy in office after 3 years records concerning complaints against agency personnel that are resolved without an internal investigation.  b) Destroy in office after 5 years records concerning complaints lodged against agency personnel that are exonerated.  c) Destroy in office 5 years after final disposition or expiration of relevant statute of limitations complaints lodged against agency personnel that are settled out-of-court.  d) Transfer investigation reports, disciplinary actions, and other related internal affairs case records to Personnel Records (Official Copy) (below).	Confidentiality: G.S. 115C Art. 21A G.S. 122C-158 G.S. 130A-45.9 G.S. 153A-98 G.S. 160A-168 G.S. 161E-257.2 G.S. 162A-6.1

4: HR


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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 4: HUMAN RESOURCES RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
<b>4.03</b> 	<b>APPLICATIONS FOR EMPLOYMENT</b> Records submitted by job applicants for vacant positions or by current employees for promotion, transfer, or training opportunities. Includes applications, transcripts, resumes, letters of reference, and other related records.	a) Transfer applications, resumes, transcripts, and similar records as applicable to Personnel Records (Official Copy) (below) or Seasonal and Contract Worker Records (below). b) Destroy in office after 2 years unsolicited application materials from individuals hired. c) Destroy in office records concerning individuals not hired 2 years after date of receipt, if no charge of discrimination has been filed. If charge has been filed, destroy in office 1 year after resolution of charge.* d) Destroy in office 2 years after receipt unsolicited applications/resumes and those received after posted closing dates.	Confidentiality: G.S. 115C Art. 21A G.S. 122C-158 G.S. 130A-45.9 G.S. 153A-98 G.S. 160A-168 G.S. 161E-257.2 G.S. 162A-6.1  Retention: 29 CFR 1602.31
<b>4.04</b>	<b>APPRENTICESHIP PROGRAM RECORDS</b> Records concerning registered apprenticeship programs. Includes applications and selection materials as well as aggregated data. Also includes apprenticeship affirmative action plans.	Destroy in office 5 years after the making of the record or the personnel action involved, whichever occurs later.	Authority: 29 CFR 30.4(a) 29 CFR 1602.20  Retention: 29 CFR 30.12(d) 29 CFR 1602.21

4: HR


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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 4: HUMAN RESOURCES RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
4.05 	<p><b>APTITUDE AND SKILLS TESTING RECORDS</b></p> <p>Records concerning aptitude and skills tests required of job applicants or of current employees to qualify for promotion or transfer. Includes civil service examinations.</p> <p>SEE ALSO: Employment Selection Records (below).</p>	Destroy in office after 2 years.	<p>Confidentiality: G.S. 115C Art. 21A G.S. 122C-158 G.S. 130A-45.9 G.S. 153A-98 G.S. 160A-168 G.S. 161E-257.2 G.S. 162A-6.1</p> <p>Retention: 29 CFR 1602.31 29 CFR 1627.3(b)(1)(iv)</p>
4.06	<p><b>ASBESTOS TRAINING</b></p> <p>Records concerning training programs about the proper management of asbestos.</p> <p>SEE ALSO: Bloodborne Pathogen Training (below), Hazardous Materials Training Records (below).</p>	<p>a) Destroy in office employee-specific records 1 year after separation.</p> <p>b) Destroy in office remaining records when superseded or obsolete.</p>	<p>Retention: 29 CFR 1910.1001(m)(4)</p>

4: HR

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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 4: HUMAN RESOURCES RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
4.07	<p><b>BENEFITS RECORDS</b></p> <p>Records concerning life, health, accident, and disability insurance plans as well as seniority and merit systems. Includes records concerning systems in which employees can select fringe benefits from a cafeteria plan, including flexible spending plans. File also includes notifications, election and claim forms, rejection letters, and other records related to COBRA (Consolidated Omnibus Budget Reconciliation Act).</p>	<p>a) Destroy in office approved claims forms after 2 years.*</p> <p>b) Destroy in office rejected requests 6 months after decision.</p> <p>c) Destroy in office 3 years after employee returns or eligibility expires notifications to employees or dependents informing them of their rights to continue insurance coverage after termination or during disability or family leave.</p> <p>d) Destroy in office remaining records 1 year after plan is terminated.</p>	Retention: 29 CFR 1627.3(b)(2)
4.08	<p><b>BLOODBORNE PATHOGEN TRAINING</b></p> <p>Includes records showing date of training, sessions, contents or summaries of sessions, names of employees attending, and names and qualifications of instructors.</p> <p>SEE ALSO: Asbestos Training (above), Hazardous Materials Training Records (below).</p>	Destroy in office after 3 years.	Retention: 29 CFR 1910.1030(h)(2)(ii)
4.09	<p><b>DIRECTORIES, ROSTERS, OR INDICES</b></p> <p>Includes records listing employees, their job titles, work locations, phone numbers, e-mail addresses, and similar information.</p>	Destroy in office when superseded or obsolete.	

4: HR

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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 4: HUMAN RESOURCES RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
4.10	<b>DISABILITY SALARY CONTINUATION CLAIMS</b> Forms used by disabled employees to apply for salary continuation benefits. Also include short-term disability claims forms and other related records.	a) Transfer original forms to Local Government Employees' Retirement System (LGERS) or Teachers' and State Employees' Retirement System (TSERS) for action when received. b) Destroy in office remaining records after 3 years.	
4.11	<b>DISCIPLINARY ACTIONS</b> Correspondence (including e-mail) and other records concerning disciplinary actions taken against employees by personnel or supervisory staff, including records documenting terminations. Includes records created by civil service boards when considering, or reconsidering on appeal, an adverse action against an employee.	a) Transfer records as applicable to Personnel Records (Official Copy) (below). b) Destroy in office all remaining records 2 years after resolution of all actions.	Authority: G.S. 115C Art. 21A G.S. 122C-158 G.S. 130A-45.9 G.S. 153A-98 G.S. 160A-168 G.S. 161E-257.2 G.S. 162A-6.1  Retention: 29 CFR 1602.31  Subject to the public information provision delineated in the above authorities.

4: HR



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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 4: HUMAN RESOURCES RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
4.12	<p><b>DUAL EMPLOYMENT</b></p> <p>Records concerning employees' requests and authorizations to accept employment with another local government agency.</p> <p>SEE ALSO: Secondary Employment (below).</p>	<p>a) Destroy in office approved requests and related records 1 year after employee terminates additional employment.</p> <p>b) Destroy in office denied requests and related records after 6 months.</p>	
4.13	<p> <b>EDUCATIONAL LEAVE AND REIMBURSEMENT</b></p> <p>Includes records requesting educational leave and tuition assistance, reimbursements, and other related records.</p> <p>SEE ALSO: Leave Records (below).</p>	<p>a) Transfer records documenting approved leave requests to Personnel Records (Official Copy) (below).</p> <p>b) Destroy in office records concerning denied requests 6 months after denial.*</p> <p>c) Destroy in office records concerning approved tuition reimbursements 3 years after reimbursement.*</p>	<p>Confidentiality: G.S. 115C Art. 21A G.S. 122C-158 G.S. 130A-45.9 G.S. 153A-98 G.S. 160A-168 G.S. 161E-257.2 G.S. 162A-6.1</p>
4.14	<p> <b>EMPLOYEE ASSISTANCE PROGRAMS</b></p> <p>Records documenting assistance and counseling opportunities. Includes requests for information, referrals, forms, releases, correspondence, and other related records.</p>	<p>Destroy in office after 3 years.</p>	<p>Confidentiality: G.S. 115C Art. 21A G.S. 122C-158 G.S. 130A-45.9 G.S. 153A-98 G.S. 160A-168 G.S. 161E-257.2 G.S. 162A-6.1</p>

4: HR



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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 4: HUMAN RESOURCES RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
4.15 	<p><b>EMPLOYMENT ELIGIBILITY RECORDS</b></p> <p>Includes the I-9 forms, employment authorization documents filed with the U.S. Department of Labor, petitions filed by the agency, E-Verify documentation, and Selective Service Registration compliance forms.</p>	<p>a) I-9 forms have mandatory retention throughout the duration of an individual's employment. After separation, destroy records in office 3 years from date of hire or 1 year from separation, whichever occurs later.</p> <p>b) Destroy in office after 5 years employment authorization documents filed with the U.S. Department of Labor.</p> <p>c) Destroy in office immigrant or nonimmigrant petitions filed by the agency 3 years after employee separation.</p> <p>d) Destroy in office remaining records 1 year after employee separation.</p>	<p>Confidentiality: G.S. 115C Art. 21A G.S. 122C-158 G.S. 130A-45.9 G.S. 153A-98 G.S. 160A-168 G.S. 161E-257.2 G.S. 162A-6.1</p> <p>Retention: 8 USC 1324a(b)(3)</p>
4.16 	<p><b>EMPLOYMENT SELECTION RECORDS</b></p> <p>Records concerning the selection of applicants for vacant positions or of current employees for promotion, transfer, or training opportunities. Includes interview documentation, rosters, eligibility lists, test ranking sheets, justification statements, background and criminal history checks, and similar records.</p> <p>SEE ALSO: Applications for Employment (above), Aptitude and Skills Testing Records (above).</p>	<p>a) Destroy in office background and criminal history checks after 5 years.</p> <p>b) Destroy in office remaining records 2 years after hiring decision.*</p>	<p>Confidentiality: G.S. 115C Art. 21A G.S. 122C-158 G.S. 130A-45.9 G.S. 153A-98 G.S. 160A-168 G.S. 161E-257.2 G.S. 162A-6.1</p> <p>Retention: 29 CFR 1602.31 29 CFR 1627.3(b)(1)</p>

4: HR

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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 4: HUMAN RESOURCES RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
4.17 	<b>EXIT INTERVIEW RECORDS</b> Includes feedback from employees planning to separate from the agency.	Destroy in office after 1 year.	Confidentiality: G.S. 115C Art. 21A G.S. 122C-158 G.S. 130A-45.9 G.S. 153A-98 G.S. 160A-168 G.S. 161E-257.2 G.S. 162A-6.1
4.18 	<b>FAMILY MEDICAL LEAVE ACT (FMLA) RECORDS</b> Records concerning leave taken, premium payments, employer notice, medical examinations considered in connection with personnel action, disputes with employees over FMLA, and other related records.  SEE ALSO: Leave Records (below).	Destroy in office 3 years after leave ends.*	Authority: 29 CFR 825.110  Confidentiality: G.S. 115C Art. 21A G.S. 122C-158 G.S. 130A-45.9 G.S. 153A-98 G.S. 160A-168 G.S. 161E-257.2 G.S. 162A-6.1  Retention: 29 CFR 825.500(b)

4: HR


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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 4: HUMAN RESOURCES RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
4.19 	<p><b>GRIEVANCES</b> Includes initial complaint by employee, investigation, action, summary, and disposition.</p> <p>SEE ALSO: Disciplinary Actions (above), Personnel Records (Official Copy) (below).</p>	Destroy in office after 2 years.*	Confidentiality: G.S. 115C Art. 21A G.S. 122C-158 G.S. 130A-45.9 G.S. 153A-98 G.S. 160A-168 G.S. 161E-257.2 G.S. 162A-6.1
4.20	<p><b>HAZARDOUS MATERIALS TRAINING RECORDS</b> Includes records showing date of training, sessions, contents or summaries of sessions, names of employees attending, and names and qualifications of instructors. May also include documentation of loans of radioactive materials for the purpose of training exercises.</p> <p>SEE ALSO: Asbestos Training (above), Bloodborne Pathogen Training (above).</p>	Destroy in office after 5 years.	Authority: 29 CFR 1910.120(p)(8)(iii) 10A NCAC 15
4.21	<p><b>INTERNSHIP PROGRAM</b> Records concerning interns and students who work for the agency.</p>	Destroy in office after 2 years.	
4.22	<p><b>LAW ENFORCEMENT TRAINING</b> Records concerning internal training for law enforcement personnel.</p>	Retain in office permanently.	

4: HR



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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 4: HUMAN RESOURCES RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
<b>4.23</b> 	<b>LEAVE RECORDS</b> Records concerning employee leave, including requests for and approval of sick, vacation, overtime, buy-back, shared, donated, etc. Also includes records documenting leave without pay.  SEE ALSO: Educational Leave and Reimbursement (above), Family Medical Leave Act (FMLA) Records (above), Military Leave (below).	a) Destroy in office approved requests 3 years after return or separation of employee.* b) Destroy in office denied requests after 6 months.	Confidentiality: G.S. 115C Art. 21A G.S. 122C-158 G.S. 130A-45.9 G.S. 153A-98 G.S. 160A-168 G.S. 161E-257.2 G.S. 162A-6.1
<b>4.24</b> 	<b>MEDICAL RECORDS</b> Records for employees, contractors, and volunteers concerning asbestos, toxic substances, and bloodborne pathogen exposure; physical examinations required by the employer in connection with any personnel action, including health or physical examination reports, or certificates created in accordance with the Americans with Disabilities Act (ADA); and records of injury or illness. (Does not include worker's compensation or health insurance claim records.)  SEE ALSO: Benefits Records (above), Workers' Compensation Program Claims (below).	a) Destroy in office exposure records 30 years after date of exposure.* b) Destroy in office records pertaining to first-aid job-related illness and injury after 5 years. c) Provide medical records to employees who have worked for less than 1 year at time of separation. d) Destroy in office after 1 year records concerning physical examinations or health certificates. e) Destroy in office remaining records 30 years after employee separation.  <i>Retention Note: Records must be maintained separately from an employee's personnel jacket. If part of a worker's compensation claim, follow disposition for Workers' Compensation Program Claims (below).</i>	Authority: 29 CFR 1910.1020(e)  Confidentiality: 29 CFR 1630.14(c)(1) 29 CFR 1910.1030(h)(1)(iii)  Retention: 29 CFR 1627.3(b)(1)(v) 29 CFR 1910.1020(d) 42 USC 12112(d)(3)

4: HR


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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 4: HUMAN RESOURCES RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
4.25	<p><b>MILITARY LEAVE</b> Records concerning military leave, as established by the Uniformed Services Employment and Reemployment Rights Act (USERRA).</p> <p>SEE ALSO: Leave Records (above).</p>	Destroy in office 3 years after leave ends or employee separates from agency.*	Authority: 5 CFR 1208
4.26	<p> <b>PERFORMANCE REVIEWS</b> Information used to establish employees' goals and primary tasks. Records used to evaluate each employee's work performance.</p> <p>SEE ALSO: Personnel Records (Official Copy) (below).</p>	Destroy in office after 3 years.	Confidentiality (applies only to performance evaluations): G.S. 115C Art. 21A G.S. 122C-158 G.S. 130A-45.9 G.S. 153A-98 G.S. 60A-168 G.S. 161E-257.2 G.S. 162A-6.1
4.27	<p><b>PERSONNEL ACTION NOTICES</b> Records used to create or change information in the personnel records of individual employees concerning such issues as hiring, termination, transfer, pay grade, and position or job title.</p>	Transfer records to Personnel Records (Official Copy) (below).	Subject to the public information provision delineated in relevant General Statutes.

4: HR



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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 4: HUMAN RESOURCES RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
4.28 	<b>PERSONNEL RECORDS (OFFICIAL COPY)</b> Official copy of personnel file maintained on each permanent and temporary agency employee that is eligible for benefits. Includes basic employee information and records and forms relating to the selection or non-selection, promotion, transfer, leave, salary, suspension, and termination of employment.  Note: For agencies responsible for maintaining personnel files for criminal justice officers, please consult 12 NCAC 09C .0307 for the mandatory records of certification that must be housed in the personnel file.  SEE ALSO: Medical Records (above), Seasonal and Contract Worker Records (below).	a) Destroy in office after 30 years from date of separation information needed to document: date and amount of each increase or decrease in salary with that agency; date and type of each promotion, demotion, transfer, suspension, separation, or other change in position classification with that agency; date and general description of the reasons for each promotion with that agency; date and type of each dismissal, suspension, or demotion for disciplinary reasons taken by the agency; and, if the disciplinary action was a dismissal, a copy of the written notice of the final decision of the agency setting forth the specific acts or omissions that are the basis of the dismissal.  b) Destroy in office information necessary to verify benefits 30 years after date of separation.  c) Destroy in office remaining records when individual retention periods are reached as noted in individual items in this Records Retention and Disposition Schedule.	Authority/ Confidentiality: G.S. 115C Art. 21A G.S. 122C-158 G.S. 130A-45.9 G.S. 153A-98 G.S. 160A-168 G.S. 161E-257.2 G.S. 162A-6.1
4.29 	<b>PERSONNEL RECORDS (SUPERVISOR COPY)</b> Personnel jacket that is often maintained by supervisors.	a) Transfer records as applicable to Personnel Records (Official Copy) (above).  b) Destroy in office remaining records when reference value ends.±  Agency Policy: Destroy in office after <u>5 Years</u>	Confidentiality: G.S. 115C Art. 21A G.S. 122C-158 G.S. 130A-45.9 G.S. 153A-98 G.S. 160A-168 G.S. 161E-257.2 G.S. 162A-6.1

4: HR


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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 4: HUMAN RESOURCES RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
4.30	<p><b>POLICIES AND PROCEDURES (PERSONNEL)</b> Official internal agency personnel policies and procedures. Also includes agreements and authorizations required of employees, orientation materials, and informational data.</p> <p>SEE ALSO: Civil Rights Records (STANDARD 6: LEGAL RECORDS), and Workers' Compensation Program Administration (below).</p>	<p>a) Retain in office internal agency personnel policies and procedures permanently.</p> <p>b) Destroy in office remaining records when superseded or obsolete.</p>	
4.31	<p> <b>POLYGRAPH RECORDS</b> Includes statements informing employee of the time, place, and reasons for the test; copy of notice sent to examiner identifying employee to be tested; and copies of opinions, reports, or similar records generated by the examiner and provided to the agency.</p>	<p>Destroy in office 3 years from the date the test was given, or from the date the test was requested if no examination was given.</p>	<p>Confidentiality: G.S. 115C Art. 21A G.S. 122C-158 G.S. 130A-45.9 G.S. 153A-98 G.S. 160A-168 G.S. 161E-257.2 G.S. 162A-6.1</p> <p>Retention: 29 CFR 801.30</p>

4: HR

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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 4: HUMAN RESOURCES RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
4.32	<p><b>POSITION CLASSIFICATION, CONTROL, AND HISTORY</b> Records concerning personnel actions and position control, status of each established permanent, temporary full-time, or part-time position, and other related topics. Also includes listings providing classification, titles, and position numbers.</p> <p>SEE ALSO: Position Descriptions (below).</p>	<p>a) Retain in office records with historical value permanently.</p> <p>b) Destroy in office remaining records when superseded or obsolete.</p>	
4.33	<p><b>POSITION DESCRIPTIONS</b> Includes information on job title, grade, duties, agency assigned, and responsibilities.</p>	Destroy in office 2 years after superseded.	Retention: 29 CFR 1620.32
4.34	<p><b>POSITION EVALUATIONS</b> Forms used to evaluate the primary purpose of a position.</p>	Destroy in office after 1 year.	
4.35	<p><b>RECRUITMENT RECORDS</b> Includes ads and notices of overtime, promotion, and training. Also includes employment listings.</p>	Destroy in office 1 year from date of record.	Retention: 29 CFR 1627.3(b)

4: HR


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	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
4.36	<p><b>RETIREMENT RECORDS</b></p> <p>Includes descriptive information about retirement systems along with plans and related records outlining the terms of employee pension and other deferred compensation plans, including 401(k).</p> <p>SEE ALSO: Payroll and Earnings Records; Payroll Deduction Records (STANDARD 2: BUDGET, FISCAL, AND PAYROLL RECORDS).</p>	<p>a) Destroy in office descriptive information about retirement plans 1 year after plan is terminated.</p> <p>b) Destroy in office records concerning employer-sponsored retirement plans 7 years after payment.*</p> <p>c) Transfer Local Governmental Employees' Retirement System (LGRS) forms to Department of State Treasurer.</p> <p>d) Transfer applicable records to Personnel Records (Official Copy) (above).</p>	Retention: 29 CFR 1627.3(b)(2)
4.37	<p> <b>SEASONAL AND CONTRACT WORKER RECORDS</b></p> <p>Records concerning seasonal or contractual employees who are not provided with or eligible for benefits.</p> <p>SEE ALSO: Personnel Records (Official Copy) (above).</p>	Destroy in office 5 years after date of separation.	Confidentiality: G.S. 115C Art. 21A G.S. 122C-158 G.S. 130A-45.9 G.S. 153A-98 G.S. 160A-168 G.S. 161E-257.2 G.S. 162A-6.1
4.38	<p><b>SECONDARY EMPLOYMENT</b></p> <p>Records concerning employees' requests and authorizations to accept employment with a private entity.</p> <p>SEE ALSO: Dual Employment (above.)</p>	<p>a) Destroy in office approved requests and related records 1 year after employee terminates outside employment.</p> <p>b) Destroy in office denied requests and related records after 6 months.</p>	

4: HR

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	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
4.39	<p><b>SERVICE AWARDS AND COMMENDATIONS</b> Includes award and selection committee reports, nominations, selection criteria, and similar administrative records relating to employee recognition or incentive programs.</p> <p>SEE ALSO: Personnel Records (Official Copy) (above).</p>	Destroy in office 2 years from date of record creation or the personnel action involved.	
4.40	<p><b>SUGGESTIONS AND SURVEYS</b> Recommendations and feedback submitted by agency employees.</p>	Destroy in office after 1 year.	
4.41	<p><b>TRAINING AND EDUCATIONAL RECORDS</b> Records concerning the delivery of training to agency personnel. Includes training manuals, syllabi and course outlines, and other related records. Also includes employee-specific records (certificates, transcripts, test scores, etc.) relating to the training, testing, or continuing education of employees.</p> <p>SEE ALSO: Conferences and Workshops (STANDARD 7: PUBLIC RELATIONS RECORDS), Educational Leave and Reimbursement (above). Other required trainings are handled in Asbestos Training (above), Bloodborne Pathogen Training (above), Hazardous Materials Training Records (above), Law Enforcement Training (above).</p>	<p>a) Transfer records as applicable to Personnel Records (Official Copy) (above), if such training and testing is required for the position held or could affect career advancement.</p> <p>b) Destroy in office certifications and other qualifications 5 years after expiration or employee separation.</p> <p>c) Destroy in office general training materials when superseded or obsolete.</p> <p>d) Destroy in office remaining employee-specific records after 1 year.</p>	Retention: 29 CFR 1627.3(b)(1)(iv)

4: HR


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	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
4.42 	<b>UNEMPLOYMENT COMPENSATION CLAIMS</b> Claim forms and other related records concerning unemployment compensation cases.	Destroy in office after 5 years.*	Confidentiality: G.S. 115C Art. 21A G.S. 122C-158 G.S. 130A-45.9 G.S. 153A-98 G.S. 160A-168 G.S. 161E-257.2 G.S. 162A-6.1  Retention: 04 NCAC 24D .0501(a)
4.43	<b>UNEMPLOYMENT COMPENSATION REPORTS</b> Quarterly reports showing month-to-date wages, month-to-date compensation, year-to-date wages, and year-to-date compensation for each employee. May be filed with NC Division of Employment Security.	Destroy in office after 5 years.*	Retention: 04 NCAC 24D .0501(a)
4.44	<b>UNEMPLOYMENT INSURANCE</b> Forms submitted to the Department of Commerce to report wage records of terminated employees.	Transfer to the N.C. Department of Commerce, Division of Employment Security.	
4.45	<b>VERIFICATION OF EMPLOYMENT RECORDS</b> Inquiries and responses concerning verification of an employee's prior or current employment with the agency.	Destroy in office after 1 year.	
4.46	<b>VOLUNTEER RECORDS</b> Records concerning individuals who volunteer to assist with various agency activities.	Destroy in office 2 years after completion of assignment.	


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@ In some cases, more specific record retention and disposition requirements can be found in the relevant program schedule. See the appendix for pointers to such records series.

## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 4: HUMAN RESOURCES RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
4.47	<b>WORK SCHEDULES AND ASSIGNMENTS</b> Records concerning work, duty, shift, crew, or case schedules, rosters, or assignments.	Destroy in office after 1 year.	
4.48	<b>WORKERS' COMPENSATION PROGRAM ADMINISTRATION</b> Includes program policies, guidelines, and related administrative documentation.	a) Retain in office records with historical value permanently. b) Destroy in office remaining records when superseded or obsolete.	
4.49	 <b>WORKERS' COMPENSATION PROGRAM CLAIMS</b> Records concerning workers' compensation claims filed by employees' supervisors concerning accidental injuries or illnesses suffered on the job. Includes Employer's Report of Injury to Employee (Form 19), accident investigation reports, medical reports, claim cost reports, reference copies of medical invoices, and other related records.  <i>Note: All official copies of claims records should be transferred to the North Carolina Industrial Commission in compliance with G.S. 97-92(a).</i>	Destroy in office agency's working file for workers' compensation claims by its employees 5 years after employee returns to work or separates from agency.*	Confidentiality: G.S. 8-53 G.S. 97-92(b)

4: HR

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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES

**STANDARD 5: INFORMATION TECHNOLOGY (IT) RECORDS**

Information technology encompasses all activities undertaken by agency to design, develop, and operate electronic information systems. This section covers records for which Information Technology personnel are responsible, including administrative records and those used to process data and monitor and control operations.


*Note: Administration, use, and retention of records concerning computer and information security should comply with applicable provisions of G.S. 132-6.1 on the confidentiality of records regarding "hardware or software security, passwords, or security standards, procedures, processes, configurations, software, and codes." (G.S. 132-6.1 (c))*

ITEM #	STANDARD 5: INFORMATION TECHNOLOGY RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
5.01 	<b>AUDITS: IT SYSTEMS</b> Records documenting user actions affecting the contents of monitored systems. Also includes fixity checks and other periodic tests of data validity.	a) Destroy in office 1 year after superseded or obsolete fixity check documentation. b) Destroy in office remaining records after disposition of record.*	Confidentiality: G.S. 132-6.1(c)
5.02	<b>COMPUTER AND NETWORK USAGE RECORDS</b> Records documenting usage of electronic devices and networks. Includes login files, system usage files, individual program usage files, and records of use of the Internet by employees.	Destroy in office after 1 year.	
5.03	<b>DATA DOCUMENTATION RECORDS</b> Records concerning data in automated systems. Includes data element dictionary, file layout, code book or table, entity relationships tables, and other records related to the structure, management, and organization of data.	Destroy in office 3 years after system is discontinued and/or replaced.	

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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 5: INFORMATION TECHNOLOGY RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
5.04	<p><b>DATA MIGRATION RECORDS</b> Technical records documenting data migrations.</p> <p><i>Note: The data itself is subject to the disposition instructions indicated for its relevant records series; these are merely records about migrating said data.</i></p>	Destroy in office 1 year after completion of data migration.	
5.05	<p><b>DATA WAREHOUSES</b> Federated data gathered by the agency from other sources for the purposes of comparison and distribution.</p> <p>SEE ALSO: Collected Data (STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS).</p>	Destroy in office when superseded or obsolete.	Maintain confidentiality consistent with any restrictions placed on the data provider.
5.06	<p><b>DIGITIZATION AND SCANNING RECORDS</b> Records concerning data entry and imaging operations. Includes quality control records.</p> <p>See also <b>REQUEST FOR DISPOSAL OF ORIGINAL RECORDS DUPLICATED BY ELECTRONIC MEANS</b>, page A-21.</p>	<p>Destroy in office 10 days after digitization.</p> <p><i>Note: The digital surrogate becomes the record copy and must be retained according to the disposition instructions for that record type.</i></p>	
5.07	<p><b>ELECTRONIC RECORDS POLICIES AND PROCEDURES</b> Includes procedural manuals as well as an Electronic Records and Imaging Policy and a Security Backup Policy.</p> 	Destroy in office 3 years after superseded or obsolete.	Confidentiality: G.S. 132-1.7(b) G.S. 132-6.1(c)

5:11

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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES


ITEM #	STANDARD 5: INFORMATION TECHNOLOGY RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
5.08	<b>INFORMATION TECHNOLOGY ASSISTANCE RECORDS</b> Records documenting troubleshooting and problem-solving assistance provided by agency information systems personnel to users of the systems. Includes help desk assistance requests, resolution records, and related documentation.	Destroy in office 1 year after work is completed.	
5.09 	<b>NETWORK AND SYSTEM SECURITY RECORDS</b> Records documenting cybersecurity efforts. Includes records concerning firewalls, anti-virus programs, intruder scanning logs, and other related records.	a) Destroy in office finalized cyber incident reports 5 years after resolution. b) Destroy in office after 2 years records documenting incidents involving unauthorized attempted entry or probes on data processing systems, IT systems, telecommunications networks, and electronic security systems. c) Destroy in office after 1 year records concerning firewalls, anti-virus programs, and other related records.	Confidentiality: G.S. 132-6.1(c)
5.10 	<b>NETWORK DIAGRAMS</b> Records documenting the logical and physical relationships of network components for purposes of organization, deployment, troubleshooting, monitoring of access, and management of day-to-day operations.	Destroy in office when superseded or obsolete.	Confidentiality: G.S. 132-6.1(c)

5: IT

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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES

ITEM #	STANDARD 5: INFORMATION TECHNOLOGY RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
5.11	<p><b>PROJECT DOCUMENTATION</b> Records created to design, develop, control, or monitor a specific project or group of IT projects. Includes statements of work, assessments, maintenance agreements, and testing records.</p> <p>SEE ALSO: Projects (STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS).</p>	<p>a) Retain in office permanently records with historical value.</p> <p>b) Destroy in office remaining records 3 years after completion of project.</p>	
5.12	<p><b>SOFTWARE LICENSE AND COPYRIGHT PROVISIONS RECORDS</b> Records documenting compliance with agency software license and copyright provisions. Includes software licenses, correspondence (including e-mail), and related documentation.</p>	Destroy in office 1 year after software is superseded or obsolete.	
5.13	<p><b>SYSTEM ACCESS RECORDS</b> Records documenting access requests and authorizations, system access logs, and other related records.</p>	Destroy in office 1 year after superseded or obsolete.	
5.14	<p> <b>SYSTEM DOCUMENTATION RECORDS</b> Records documenting operating systems, application programs, structure and form of datasets, system structure, and system-to-system communication. Includes system overviews, dataset inventories, server name, IP address, purpose of the system, vendor-supplied documentation, installed software, and current source code.</p>	Destroy in office 3 years after superseded or obsolete.	Confidentiality: G.S. 132-1.1(g) G.S. 132-6.1(c)

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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 5: INFORMATION TECHNOLOGY RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
5.15	<p><b>SYSTEM MAINTENANCE RECORDS: HARDWARE REPAIR OR SERVICE</b></p> <p>Records documenting inspections, maintenance, and repairs of agency computer systems that are owned or leased. Includes computer equipment inventories and service records.</p> <p>SEE ALSO: Equipment and Vehicle Maintenance, Repair, and Inspection Records (STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS).</p>	<p>a) Destroy in office records documenting routine inspections and maintenance of equipment after 1 year.</p> <p>b) Destroy records documenting all other equipment maintenance and repairs upon the final disposition of the equipment.</p>	
5.16	<p><b>SYSTEM MAINTENANCE RECORDS: RECORDS BACKUPS</b></p> <p>Records documenting regular or essential system backups. Includes backup tape inventories, relevant correspondence (including e-mail), and related documentation.</p> <p>See also <a href="#">Security Backup Files as Public Records in North Carolina: Guidelines for the Recycling, Destruction, Erasure, and Re-use of Security Backup Files</a>, available on the State Archives of North Carolina website.</p>	<p>Destroy in office in accordance with your office's established, regular backup plan and procedures.±</p> <p>Agency Policy: Destroy in office after <u>1 Year</u></p>	
5.17	<p><b>TECHNICAL PROGRAM DOCUMENTATION</b></p> <p>Records concerning program code, program flowcharts, program maintenance logs, systems change notices, and other related records that document modifications to computer programs.</p>	<p>Destroy in office 1 year after superseded or obsolete.</p>	

5: IT

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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 5: INFORMATION TECHNOLOGY RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
5.18	<b>VOICE OVER INTERNET PROTOCOL (VoIP) RECORDS</b> Records concerning line registrations, calls logs, and voicemail records.	a) Destroy in office records concerning line registration when superseded or obsolete. b) Destroy in office call logs after 1 year. c) Destroy in office voicemail records after 30 days.	
5.19	<b>WEB MANAGEMENT AND OPERATIONS RECORDS: STRUCTURE</b> Site maps that show the directory structure into which content pages are organized, and commercial, off-the-shelf software configuration or content management system files used to operate the site and establish its look and feel. Includes server environment configuration specifications.  SEE ALSO: Website (Electronic) (STANDARD 7: PUBLIC RELATIONS RECORDS).	Destroy in office when superseded or obsolete.	

5: IT

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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES

**STANDARD 6: LEGAL RECORDS**

Official documentation created or accumulated to substantiate the rights, obligations, or interests of the agency or their individual employees or clients. Please note the confidentiality that G.S. 132-1.1(a) confers to communications by legal counsel expires three years after receipt of such communication.

ITEM #	STANDARD 6: LEGAL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
6.01	<p><b>AFFIDAVITS OF PUBLICATION</b> Proof of publication provided by newspapers regarding publication of ordinances, public hearings, bid solicitations, payment of bills, public sales, etc.</p> <p>SEE ALSO: Public Bodies: Meeting Notices (STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS).</p>	<p>a) Retain in office permanently if record provides sole evidence of publication.</p> <p>b) Destroy in office remaining records after 3 years.*</p>	Authority: G.S. 1-600
6.02	<p><b>ANNEXATION RECORDS</b> Records concerning annexation of property into the city. Includes petitions, reports, correspondence (including e-mail), maps, ordinances, and public hearings.</p>	<p>a) Destroy in office withdrawn petitions after 1 year.</p> <p>b) Retain remaining records in office permanently.</p> <p><i>Retention Note: Annexation maps and ordinances must be filed with the County Register of Deeds office and the office of the Secretary of State (G.S. 160A-29, G.S. 160A-58.61 and G.S. 160A-58.90). A map must also be filed with the county board of elections (G.S. 163-288.1).</i></p>	
6.03	<p><b>AUTHENTICATIONS</b> Certificates of authentication issued by the agency.</p>	Retain in office permanently.	

6: Legal

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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 6: LEGAL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
6.04	<p><b>CIVIL RIGHTS CASE RECORDS</b> Records concerning discrimination complaints by employees or former employees and employee requests for reasonable accommodation. Includes equal opportunity (EO) complaints.</p> <p>SEE ALSO: Constituent Comments, Complaints, Petitions, and Service Requests (STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS), Personnel Records (Official Copy) (STANDARD 4: HUMAN RESOURCES RECORDS).</p>	<p>a) Destroy in office requests for reasonable accommodation 2 years after they become obsolete.</p> <p>b) Destroy in office discrimination complaints 1 year after final disposition of the charge or the action.*</p> <p><i>Retention Note: 29 CFR 1602.14 defines final disposition of the charge or the action as "the date of expiration of the statutory period within which the aggrieved person may bring an action in a U.S. District Court or, where an action is brought against an employer either by the aggrieved person, the Commission, or by the Attorney General, the date on which such litigation is terminated."</i></p>	<p>Retention: 29 CFR 1602.14 29 CFR 1602.31</p>

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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 6: LEGAL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
6.05	<p><b>CIVIL RIGHTS RECORDS</b></p> <p>Records concerning documentation of personnel policies and procedures to comply with the Age Discrimination in Employment Act (ADEA), the Americans with Disabilities Act (ADA), the Equal Pay Act, the Genetic Information Nondiscrimination Act (GINA), Section 504 of the 1973 Rehabilitation Act, and the 1964 Civil Rights Act. Includes reports required by the Equal Employment Opportunity (EEO) Commission and affirmative action plans.</p> <p>SEE ALSO: Civil Rights Case Records (above), Constituent Comments, Complaints, Petitions, and Service Requests (STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS), Policies and Procedures (Personnel) (STANDARD 4: HUMAN RESOURCES RECORDS).</p>	Destroy in office 3 years after superseded or obsolete.	<p>Authority:</p> <p>29 CFR 1602.1 29 CFR 1602.7 29 CFR 1608.4</p> <p>Retention:</p> <p>29 CFR 1602.30 29 CFR 1602.32 34 CFR 104.6(c)(2)</p>
6.06	<p><b>CONDEMNATION RECORDS</b></p> <p>Settled and pending condemnation cases.</p> <p>SEE ALSO: Accounts Payable (STANDARD 2: BUDGET, FISCAL, AND PAYROLL RECORDS) for disposition of financial records.</p>	Retain in office permanently.	

6: Legal

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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 6: LEGAL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
6.07	<p><b>CONFLICT OF INTEREST AND CONFLICT OF COMMITMENT DISCLOSURE STATEMENTS</b></p> <p>Completed by the elected agency officials as well as designated staff members in order to disclose an official's status or ownership interests.</p>	Destroy in office 1 year after completion of term or separation.	
6.08	<p><b>CONTRACTS, LEASES, AND AGREEMENTS</b> @</p> <p>Contracts and agreements for construction, equipment, property, supplies, special programs, and projects. Includes franchise agreements, hold harmless agreements, good faith effort documentation, contractor compliance monitoring, leases, and memoranda of understanding.</p> <p>SEE ALSO: Software License and Copyright Provisions Records (STANDARD 5: INFORMATION TECHNOLOGY RECORDS).</p>	<p>a) Retain in office contracts and agreements with historical value permanently.</p> <p>b) Destroy in office sealed contract records 10 years after expiration of contract.*</p> <p>c) Destroy in office all records related to capital improvement contracts and business associate agreements 6 years after completion, termination, or expiration.*</p> <p>d) Destroy in office records documenting restrictions and compliance with license and copyright provisions for products and services purchased by the agency 1 year after superseded or obsolete.*</p> <p>e) Destroy in office all other contracts and agreements 3 years after completion, termination, or expiration.*</p>	Retention: G.S. 1-47(2) G.S. 1-50(a)(5) 45 CFR 164.316 G.S. 1-52
6.09	<p><b>DECLARATORY RULINGS</b></p> <p>Records concerning declaratory rulings issued by the agency to interpret statutes or rules as applied to a specified set of facts.</p>	Retain in office permanently.	

6: Legal

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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES





ITEM #	STANDARD 6: LEGAL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
6.10	<b>DELEGATION OF AUTHORITY RECORDS</b> Records documenting delegations of power to authorize agency business. Includes signature authorities and powers of attorney.	Destroy in office 1 year after superseded or obsolete.	
6.11	<b>EASEMENTS AND RIGHT-OF-WAY AGREEMENTS</b> Granted to the agency.  SEE ALSO: Accounts Payable (STANDARD 2: BUDGET, FISCAL, AND PAYROLL RECORDS) for disposition of financial records; LOCAL PROGRAM SCHEDULE, Excavation Permits and Right-of-Way Acquisition Working Records (STANDARD 19: STREET MAINTENANCE, PUBLIC WORKS, AND ENGINEERING RECORDS).	Destroy in office 10 years after expiration of agreement.	
6.12	<b>ENCROACHMENTS</b> Records concerning agreements granted by or to the agency. Also includes maps or drawings detailing construction plans attached to agreements.	a) Retain in office permanently records concerning agreements granted by outside entities to the agency. b) Destroy in office when superseded or obsolete records concerning agreements granted to utilities, businesses, and private residents to encroach upon agency property.	
6.13	<b>EXPUNCTIONS</b> Expunction orders received by local agencies.	Destroy in office when record is expunged.	

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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES

ITEM #	STANDARD 6: LEGAL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
6.14	<b>INVESTIGATION AND HEARING RECORDS</b> Records concerning complaints, fraud allegations, contestments, grievances, and inquiries against individuals and other entities. Includes summaries, charges, reports, assessments and findings, hearing transcripts and evidence, decisions and sanctions, referrals, correspondence, and other related records.	Destroy in office 3 years after completion.*	
6.15	<b>LAND OWNERSHIP RECORDS</b> Includes deeds and titles.	Destroy in office 1 year after agency relinquishes ownership of land.*	
6.16	 <b>LEGAL CORRESPONDENCE</b> Correspondence (including e-mail) and related records concerning legal matters not related to specific legal cases or official opinions.	Destroy in office after 5 years.  For information on handling e-mail, see <b>ELECTRONIC RECORDS</b> , page A-11.	Confidentiality: G.S. 132-1.1(a)
6.17	<b>LEGAL OPINIONS</b> Formal legal opinions written by counsel in response to requests concerning the governance and administration of the agency.	Retain in office permanently.	
6.18	 <b>LEGAL REVIEW RECORDS</b> Includes legal reviews of by-laws and charges to boards and commissions, conflicts of interest, and all other agency matters as requested.  SEE ALSO: Legal Opinions (above).	a) Retain in office records with historical value permanently. b) Destroy in office remaining records after expiration of relevant statute of limitations.	Confidentiality: G.S. 132-1.1(a)


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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 6: LEGAL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
6.19 	<b>LITIGATION CASE RECORDS</b> Civil suits to which the agency is a party. Includes affidavits, agreements, appeals, bills, briefs, citations, commitments, complaints, discharges, motions, notices, pleas, releases, statements, testimony, verdicts, waivers, warrants, and writs.	a) Retain in office cases having precedential or historical value permanently. b) Destroy in office adjudicated cases 6 years after final disposition. c) Destroy in office non-adjudicated cases (out-of-court claims) 6 years after final disposition or expiration of relevant statute of limitations.	Confidentiality: G.S. 132-1.1(a) G.S. 132-1.9
6.20	<b>OATHS OF OFFICE</b>  SEE ALSO: Public Bodies: Member Files (STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS).	Transfer official copy of oath of office to the municipal clerk or the county clerk to the board of commissioners or the clerk of the governing board for permanent retention.  <i>Retention Note: The Clerk should present a copy of the oaths of elected officials to the Clerk of Superior Court for recording.</i>	Authority: G.S. 105-349 G.S. 153A-26 G.S. 160A-61 G.S. 160A-68 G.S. 160A-284  Retention: G.S. 7A-103(2)
6.21	<b>PERMISSIONS</b> Records conferring legal permission. Includes copyright permission requests and requests for permission to publish intellectual property or holdings of the agency. Also includes copyrights, patents, and trademarks held by the agency.	a) Retain in office permanently records conferring perpetual legal permission as well as records documenting copyrights, patents, and trademarks held by the agency. b) Destroy in office 3 years after expiration records concerning one-time copyright permissions granted by the agency.	

6: Legal

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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 6: LEGAL RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
6.22	<b>PRE-TRIAL RELEASE PROGRAM RECORDS</b> Records documenting supervision for defendants who do not pose a risk to the community as they await trial.	Destroy in office 3 years after trial.	
6.23	<b>RELEASE FORMS</b> Records documenting consent and waiving the individual's right to hold the agency responsible for injuries or damages occurring while voluntarily participating in events or activities.	Destroy in office 5 years after termination of release/waiver.	
6.24	<b>SETTLEMENTS</b> Records concerning pre-litigation or informal settlements.	Destroy in office 10 years after expiration.	Authority: G.S. 132-1.3
6.25	<b>VEHICLE TITLES</b> Titles of agency owned vehicles.	Dispose of in accordance with Division of Motor Vehicles procedures for title transfer upon disposition of vehicle.	Authority: G.S. 20-72

6: Legal

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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES

**STANDARD 7: PUBLIC RELATIONS RECORDS**

Official records and materials created and accumulated by internal public relations programs operated by the agency.

ITEM #	STANDARD 7: PUBLIC RELATIONS RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
7.01	<p><b>AGENCY PUBLICATIONS</b></p> <p>Publications created at agency expense. Also includes correspondence and other related records regarding the design and creation of agency publications.</p>	<p>a) Retain in office records with historical value permanently.</p> <p>b) Destroy publications management records after 5 years.</p> <p>c) Destroy in office remaining records when reference value ends.±</p> <p>Agency Policy: Destroy in office after <u>5 Years</u></p>	
7.02	<p><b>AUDIO-VISUAL RECORDINGS @</b></p> <p>Recordings (including digital) and films produced by or for the agency. This does not include recordings of public meetings or security videos.</p> <p>SEE ALSO: Public Bodies: Audio and Video Recordings of Meetings (STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS), Office and Property Security Records (STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS).</p>	<p>a) Retain in office records with historical value permanently.</p> <p>b) Destroy in office remaining records when reference value ends.±</p> <p>Agency Policy: Destroy in office after <u>5 Years</u></p>	
7.03	<p><b>COMMUNITY AWARDS @</b></p> <p>Records concerning awards by the agency recognizing community contributions.</p>	<p>a) Retain in office records with historical value permanently.</p> <p>b) Destroy in office remaining records when reference value ends.±</p> <p>Agency Policy: Destroy in office after <u>5 Years</u></p>	

\* No destruction of records may take place if audits or litigation are pending or reasonably anticipated. See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION**, page A-5.

± The agency hereby agrees that it will establish and enforce internal policies setting minimum retention periods for the records that Natural and Cultural Resources has scheduled with the disposition instruction "destroy when reference value ends." Please use the space provided.

@ In some cases, more specific record retention and disposition requirements can be found in the relevant program schedule. See the appendix for pointers to such records series.

7: PR

## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 7: PUBLIC RELATIONS RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
7.04	<p><b>CONFERENCES AND WORKSHOPS @</b></p> <p>Records concerning conferences and workshops conducted by agency employees. Includes slides, charts, transparencies, handouts, and other related records used in presentations.</p> <p>SEE ALSO: Training and Educational Records (STANDARD 4: HUMAN RESOURCES RECORDS).</p>	<p>a) Retain in office records with historical value permanently.</p> <p>b) Destroy in office remaining records when superseded or obsolete.</p>	
7.05	<p><b>EDUCATIONAL MATERIALS</b></p> <p>Materials produced for usage by teachers or tour groups. Includes lesson plans, activities, and other related records.</p>	<p>Destroy in office when superseded or obsolete.</p>	
7.06	<p><b>FUND DRIVE AND EVENT RECORDS</b></p> <p>Records documenting the promotion and organization of fund drives and other special events in which the agency participated. Includes records concerning solicitations requesting and donations providing money or in-kind donations for agency programs. Also includes invitations, registration materials, agendas, handouts, presentations, and programs.</p> <p>SEE ALSO: Donations and Solicitations (STANDARD 2: BUDGET, FISCAL, AND PAYROLL RECORDS).</p>	<p>a) Retain in office records with historical value permanently.</p> <p>b) Destroy in office remaining records when superseded or obsolete.</p>	

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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 7: PUBLIC RELATIONS RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
7.07	<b>INVITATIONS</b> Invitations sent and received concerning agency and external functions.	Destroy in office after event occurs.	
7.08	<b>MEDIA FILE</b> Reference copies of newspaper, magazine, and other media clippings concerning the agency, agency officials, and other topics of interest.	Destroy in office when reference value ends.± Agency Policy: Destroy in office after <u>5 Years</u>	
7.09	<b>POPULAR ANNUAL FINANCE REPORT</b> Comprehensive annual financial report (CAFR)	a) Retain records with historical value permanently. b) Destroy in office remaining records when superseded or obsolete.	
7.10	<b>PUBLIC HEARINGS</b> Includes agendas, minutes, notices, speaker sign-up sheets, and similar documentation.  SEE ALSO: Public Bodies: Minutes (STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS).	a) Retain in office minutes permanently. b) Destroy in office remaining records after 1 year.	

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\* No destruction of records may take place if audits or litigation are pending or reasonably anticipated. See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION**, page A-5.

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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 7: PUBLIC RELATIONS RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
7.11	<b>PUBLIC RECORDS REQUESTS</b> Formal requests submitted by persons seeking access to agency records along with documentation of agency response.	Destroy in office 2 years after resolution.*  <i>Note: These disposition instructions apply only to the request, internal agency records related to searching for and preparing responsive records, and communication of response; the documents that are responsive to public records requests should be handled according to their respective disposition instructions. However, if the agency also retains separate copies of the documents that are responsive to public records requests, they may also be destroyed 2 years after completion of the request.</i>	
7.12	<b>PUBLICITY RECORDS @</b> Records concerning overall public relations of agency. Includes advertisements, announcements, correspondence (including e-mail), photographic materials, news and press releases, and other related records.	a) Retain in office records with historical value permanently. b) Destroy in office remaining records when superseded or obsolete.*	
7.13	<b>SOCIAL MEDIA</b>  SEE ALSO: Website (Electronic) (below).	See <b>APPENDIX</b> (page A-12) for guidance in handling social media.	
7.14	<b>SPEECHES</b> Speeches made by agency officials.	a) Retain in office records with historical value permanently. b) Destroy in office remaining records when reference value ends.±  Agency Policy: Destroy in office after <u>1 Year</u>	

7: PR

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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 7: PUBLIC RELATIONS RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
7.15	<p><b>WEBSITE (ELECTRONIC)</b> Records created and maintained in paper and electronic formats concerning the creation and maintenance of the agency's presence on the World Wide Web. Includes correspondence (including e-mail), procedures, instructions, website designs, HTML/XHTML, or other web-based file formats, and other related records.</p> <p>SEE ALSO: Web Management and Operations Records: Structure (STANDARD 5: INFORMATION TECHNOLOGY RECORDS).</p>	<p>a) Capture website annually or whenever a major revision in design and/or content has taken place, whichever occurs first. Retain captured content in office permanently. Can be maintained as website snapshots or via Web crawler.</p> <p>b) Destroy in office remaining records when superseded or obsolete.</p>	

7: PR

\* No destruction of records may take place if audits or litigation are pending or reasonably anticipated. See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION**, page A-5.

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@ In some cases, more specific record retention and disposition requirements can be found in the relevant program schedule. See the appendix for pointers to such records series.

**STANDARD 8: RISK MANAGEMENT RECORDS**

Official records created and accumulated to manage risks in the agency.


ITEM #	STANDARD 8: RISK MANAGEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
8.01	<b>ACCIDENT/INCIDENT REPORTS (CUSTOMER AND EMPLOYEE)</b>  SEE ALSO: Workers' Compensation Program Claims (STANDARD 4: HUMAN RESOURCES RECORDS).	a) Transfer records resulting in workers' compensation to Workers' Compensation Program Claims (STANDARD 4: HUMAN RESOURCES RECORDS). b) Destroy in office remaining employee claims 3 years after settlement or denial of claim.* c) Destroy in office adult non-employee reports 3 years after settlement or denial of claim.* d) Destroy in office reports that do not result in claims or official action after 3 years. e) Destroy in office reports of minors after minor has reached age of 21.	
8.02	<b>DECLARATIONS AND TERMINATIONS OF STATES OF EMERGENCY</b>	Retain in office permanently.	Authority: G.S. 166A-19.22

\* No destruction of records may take place if audits or litigation are pending or reasonably anticipated. See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION**, page A-5.

± The agency hereby agrees that it will establish and enforce internal policies setting minimum retention periods for the records that Natural and Cultural Resources has scheduled with the disposition instruction "destroy when reference value ends." Please use the space provided.

@ In some cases, more specific record retention and disposition requirements can be found in the relevant program schedule. See the appendix for pointers to such records series.

## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES

ITEM #	STANDARD 8: RISK MANAGEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
8.03 	<b>DISASTER AND EMERGENCY MANAGEMENT PLANS</b> @ Records concerning preparedness, evacuations, and operations in the event of a disaster (natural, accidental, or malicious). Includes background surveys, studies, reports, and records concerning the process of notifying personnel in the event of an emergency. Also includes Continuity of Operations Plans (COOP) and Business Continuity Plans (BCP).	Destroy in office when superseded or obsolete.	Confidentiality: G.S. 132-1.7
8.04	<b>DISASTER RECOVERY</b> Administrative records documenting and recovery efforts for emergencies of a short duration as well as disasters inflicting widespread destruction and having long-term consequences for the agency. Includes documents coordinating activities with federal, state, and local emergency management, incident reports, inventories, and disaster relief allocations.	a) Retain in office permanently records documenting major agency disaster recovery efforts and records evaluating emergency response and efficacy. b) Destroy in office after 3 years records concerning minor or routine agency recovery operations that are managed with minimal disruption to normal operations.	
8.05	<b>EMERGENCY DRILLS AND EQUIPMENT RECORDS</b> Includes test records for fire suppression, defibrillator, respirator fit, and other emergency equipment. Also includes records concerning agency emergency and fire drills.	Destroy in office when superseded or obsolete.	
8.06	<b>EMERGENCY NOTIFICATIONS</b> Notifications and alerts sent to residents by Emergency Management or other agency staff regarding a current emergency.	Destroy in office after 1 year.	

\* No destruction of records may take place if audits or litigation are pending or reasonably anticipated. See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION**, page A-5.

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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 8: RISK MANAGEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
8.07	<p><b>EMPLOYEE SECURITY RECORDS</b></p> <p>Records concerning the issuance of keys, identification cards, parking assignments, passes, etc., to employees.</p> <p>SEE ALSO: Office and Property Security Records (STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS).</p>	Destroy in office when superseded or obsolete.	
8.08	<p><b>FIRE, HEALTH, AND ENVIRONMENTAL SAFETY RECORDS</b></p> <p>Records concerning agency safety measures. Includes reports, logs, and other related records documenting inspections of agency facilities.</p>	<p>a) Destroy in office inspection reports after 7 years.</p> <p>b) Destroy in office safety audits after 3 years.</p> <p>c) Destroy in office remaining records when superseded or obsolete.</p>	
8.09	<p><b>FIXED NUCLEAR FACILITIES PLANS FILE</b></p> <p>Records concerning emergency plans for county fixed nuclear facilities.</p>	Destroy in office when superseded or obsolete.	
8.10	<p><b>FUEL OIL STORAGE TANK RECORDS</b></p>	Destroy in office closure records 3 years after completion of permanent closure.	<p>Authority: 40 CFR 280.34</p> <p>Retention: 40 CFR 280.74</p>

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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 8: RISK MANAGEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
8.11	<p><b>HAZARDOUS MATERIALS MANAGEMENT</b></p> <p>Records documenting agency efforts to prevent and mitigate exposure to hazardous materials. Includes risk assessments, management plans, and abatement/removal records.</p> <p>SEE ALSO: Safety Data Sheets (below).</p> <p><i>Note: Title 10A of the NC Administrative Code provides guidelines about the records requirements for persons who receive, possess, use, transfer, own or acquire any sources of radiation within the State of North Carolina.</i></p>	<p>a) Retain in office permanently records documenting hazardous waste disposal sites on agency property and documenting the use of pathogens and biological toxins (select agents) at the agency.</p> <p>b) Destroy in office asbestos records 1 year after building is demolished. <i>(Note: If building is sold, transfer records to new owner.)</i></p> <p>c) Destroy in office after 5 years records concerning the receipt, maintenance, and disposal of radioactive materials.</p> <p>d) Destroy in office 3 years after superseded or obsolete records concerning hazard mitigation plans.</p> <p>e) Destroy in office records documenting environmental and hazardous waste remediation projects 5 years after project completion.</p> <p>f) Destroy in office remaining records after 30 years.</p>	<p>Retention: 29 CFR 1910.1001(j)(3)(ii)</p>

\* No destruction of records may take place if audits or litigation are pending or reasonably anticipated. See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION**, page A-5.

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@ In some cases, more specific record retention and disposition requirements can be found in the relevant program schedule. See the appendix for pointers to such records series.

## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 8: RISK MANAGEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
8.12	<b>INSURANCE POLICIES</b> Records concerning automobile, theft, fire, and all other insurance policies purchased by agency. Also includes insurance audits, claims reports, surveys, endorsements, certificates of insurance, and waivers.	a) Destroy in office records concerning automobile and other liability insurance policies 10 years after superseded or obsolete.* b) Destroy in office certificates of insurance after 1 year. c) Destroy in office self-insurer certifications 6 years from date of termination of policy or settlement of all claims. d) Destroy in office remaining records after 1 year after superseded or obsolete.	
8.13	<b>LOSS CONTROL INSPECTION REPORTS</b> Self-inspections to identify potential liabilities or hazards that may exist in agency owned buildings or property.	Destroy in office when superseded or obsolete.	
8.14	<b>LOST, STOLEN, OR DAMAGED PROPERTY REPORTS</b> Includes reports of property lost or stolen at agency. Also includes reports and employee narratives of vandalism to agency property.	Destroy in office after 2 years.*	
8.15	<b>NATIONAL FLOOD INSURANCE PROGRAM RECORDS</b> Records concerning the participation of a local government agency in FEMA's National Flood Insurance Program (NFIP). Includes floodplain management ordinances, maps, and other related records.	a) Retain in office permanently floodplain management ordinances. b) Destroy in office copies of flood insurance rate maps, elevation certificates, and elevation information when superseded or obsolete.	

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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 8: RISK MANAGEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
8.16	<p><b>OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION (OSHA)</b></p> <p>Records concerning injury or illness, extent and outcomes, summary totals for calendar year, and OSHA forms. Includes ergonomic assessments for employees.</p>	<p>Destroy in office after 5 years.</p>	<p>Retention: 29 CFR 1904.33 29 CFR 1904.44</p>
8.17	<p><b>SAFETY DATA SHEETS</b></p> <p>Forms supplied to agencies from manufacturers and distributors of hazardous materials for materials held by the agency.</p>	<p>Destroy in office 30 years after materials have been disposed of according to manufacturer's instructions.</p> <p><i>Retention Note: A data sheet for a mixture may be discarded if the new data sheet includes the same hazardous chemicals as the original formulation. If the formulation is different, both data sheets must be retained for 30 years. Data sheets may also be discarded if some other record identifying the substances used, where they were used, and when they were used is retained the required 30-year period.</i></p>	<p>Retention: 29 CFR 1910.1020(d)(1)(ii)(B)</p>

\* No destruction of records may take place if audits or litigation are pending or reasonably anticipated. See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION**, page A-5.

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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES

**STANDARD 9: WORKFORCE DEVELOPMENT RECORDS**

Official records created and accumulated by the agency to manage workforce development programs. Relevant legislation includes the Comprehensive Employment and Training Act, the Job Training and Partnership Act, the Workforce Investment Act, and the Workforce Innovation and Opportunity Act.

ITEM #	STANDARD 9: WORKFORCE DEVELOPMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
9.01	<b>AUDIT/AUDIT RESOLUTIONS</b> Records concerning reports from financial and compliance audits conducted on Workforce Investment Act programs in accordance with OMB Circular A-133. Includes audit reports and correspondence concerning audits and audit resolutions for the local area. Also includes federal and state audits.	Destroy in office after 3 years.	Authority: OMB Circular A-133 29 CFR 97.26
9.02	<b>LOCAL AREA JOB TRAINING PLAN RECORDS</b> Records concerning the local board's bid process for contracting workforce development programs.	Destroy in office when superseded or obsolete.	Authority: 20 CFR 652.8
9.03	<b>PARTICIPANT RECORDS</b> Records concerning applicants, registrants, eligible applicants/registrants, participants, terminees, and employees who submit requests for services of the Dislocated Workers Program and Workforce Investment Act programs. Includes applications, client history, Employability Development Plans, program referral, monitoring notes, pay authorizations, release forms, and Workforce Investment Act follow-up questionnaires.	Destroy in office 3 years after close of audit/final year expenditure.*	Authority: 20 CFR 652.8

\* No destruction of records may take place if audits or litigation are pending or reasonably anticipated. See **AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION**, page A-5.

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## MANAGING PUBLIC RECORDS IN NORTH CAROLINA

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### **Q. What is this “records retention and disposition schedule”?**

- A.** This document is a tool for the employees of local government agencies across North Carolina to use when managing the records in their offices. It lists records commonly found in agency offices and gives an assessment of their value by indicating how long those records should be retained. This schedule is also an agreement between your agency and the State Archives of North Carolina.

This schedule serves as the inventory and schedule that the State Archives of North Carolina is directed by N.C. Gen. Stat. § 121-5(c) and N.C. Gen. Stat. § 132-8 to provide. It supersedes all previous editions, including all amendments.

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### **Q. How do I get this schedule approved?**

- A.** This schedule must be approved by your governing body for use in your agency. That approval should be made in a regular meeting and recorded as an action in the minutes. It may be done as part of the consent agenda, by resolution, or other action.
- 

### **Q. Am I required to have all the records listed on this schedule?**

- A.** No, this is not a list of records you must have in your office.
- 

### **Q. What is “reference value”?**

- A.** Items containing “reference value” in the disposition instructions are generally records that hold limited value, which is typically restricted to those documenting routine operations within the office. A minimum retention period should be established by the office for any items containing the phrase “destroy in office when reference value ends” in the disposition instructions.
- 

### **Q. Do the standards correspond to the organizational structure of my agency?**

- A.** Records series are grouped into standards to make it easier for users to locate records and their disposition instructions. You may find that the groupings reflect the organizational structure of your agency, or you may find that records are located in various standards depending on the content of the record. The intent of the schedule’s organization is to provide an easy reference guide for the records created in your agency.
- 

### **Q. What if I cannot find some of my records on this schedule?**

- A.** Sometimes the records are listed in a different standard than how you organize them in your office. Be sure to check the Index and utilize the search function on the PDF version of the schedule to facilitate the location of records series. If you still cannot locate your records on the schedule, contact a Records Management Analyst. We will work with you to amend this records schedule so that you may destroy records appropriately. The Request for Change in Records Schedule form (see page A-19) can be used for such requests.
- 

### **Q. What are public records?**

- A.** The *General Statutes of North Carolina*, Chapter 132, provides this definition of public records:
- “Public record” or “public records” shall mean all documents, papers, letters, maps, books, photographs, films, sound recordings, magnetic or other tapes, electronic data-processing records, artifacts, or other documentary material, regardless of physical form or characteristics, made or received pursuant to law or ordinance in connection with the

transaction of public business by any agency of North Carolina government or its subdivisions. Agency of North Carolina government or its subdivisions shall mean and include every public office, public officer or official (State or local, elected or appointed), institution, board, commission, bureau, council, department, authority or other unit of government of the State or of any county, unit, special district or other political subdivision of government.

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**Q. Is any person allowed to see my records?**

- A.** Yes, except as restricted by specific provisions in state or federal law. N.C. Gen. Stat. § 132-6 instructs:

“Every custodian of public records shall permit any record in the custodian’s custody to be inspected and examined at ± times and under reasonable supervision by any person, and shall, as promptly as possible, furnish copies thereof upon payment of any fees as may be prescribed by law. ... No person requesting to inspect and examine public records, or to obtain copies thereof, shall be required to disclose the purpose or motive for the request.”

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**Q. What about my confidential records?**

- A.** Not all government records are open to public inspection. Exceptions to the access requirements in N.C. Gen. Stat. § 132-6 and the definition of public records in N.C. Gen. Stat. § 132-1 are found throughout the General Statutes. You must be able to cite a specific provision in the General Statutes or federal law when you restrict or deny access to a particular record.
- 

**Q. Am I required to make available to the public copies of drafts that have not been approved?**

- A.** Yes, even if a report, permit, or other record has not been finalized, it is still a public record subject to request. Any record that is not confidential by law must be provided when a request is received, whether it is “finished” or not.
- 

**Q. What do I do with permanent records?**

- A.** Permanent records should be maintained in the office that created the records, forever.

The Department of Natural and Cultural Resources (DNCR) is charged by the General Assembly with the administration of a records management program (N.C. Gen. Stat. § 121-4 (2) and § 132-8.1) and the maintenance of “a program for the selection and preservation of public records considered **essential** to the operation of government and to the **protection of the rights and interests of persons**” (§ 132-8.2). Permanent records with these characteristics require preservation duplicates that are human-readable (paper or microfilm). Some examples of these characteristics include:

- Affect multiple people, without regard to relation
- Have significance over a long span of time
- Document governance
- Document citizenship

Examples of records with these characteristics:

- Minutes of governing bodies at the state and local levels are the basic evidence of our system of governance, and are routinely provided for the public to read.
- Records, such as deeds and tax scrolls, about land document changes in ownership and condition. Counties maintain offices expressly for the purpose of making those records

available to the public. Other records in local and state governments document potential public health hazards, such as hazardous materials spills.

- Adoptions, marriages, and divorces document changes in familial relationships. Though adoptions are confidential (not available for public inspection), they document changes in inheritance and familial succession.
- Court records, such as wills, estates, and capital cases, affect people within and across family groups, are made available for public inspection, and often involve transactions related to the examples above.

See the Human-Readable Preservation Duplicates policy issued by the North Carolina Department of Natural and Cultural Resources (<https://archives.ncdcr.gov/government/digital-records/digital-records-policies-and-guidelines/human-readable-preservation>) and check with a records analyst to determine whether your permanent records require a preservation duplicate.

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**Q. What is historical value?**

- A.** Historical records document significant events, actions, decisions, conditions, relationships, and similar developments. These records have administrative, legal, fiscal, or evidential importance for the government or its constituents. Two criteria for determining historical value are inherent interest and extraordinary documentation:
- Inherent interest is created by non-routine events, by the involvement of famous parties, and by compelling contexts. For instance, foreclosure proceedings from the 1930s have high historical value because they date from the era of the Great Depression.
  - Extraordinary documentation is found in records that shed light on political, public, or social history. For instance, the records from the replevin case that returned the Bill of Rights to North Carolina hold more historical value than most property case files because of the political history intertwined with this case.

SANC has further elaborated selection criteria that help distinguish records with historical value:

- Do they protect the rights and property of residents and organizations?
- Do they have a long-term impact on residents and organizations?
- Do they document the core functions of an agency?
- Do they document high-level decision-making that shapes an agency's policies or initiatives?
- Do they summarize an agency's activities?

Call a Records Management Analyst for further assistance in assessing historical value.

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**Q. What if I do not have any records?**

- A.** Nearly every position in government generates, receives, or uses records. Computer files of any kind, including drafts and e-mail, are public records. Even if your records are not the official or final version, your records are public records. Not all records have high historical, legal, or fiscal value, but they all must be destroyed in accordance with the provisions of the appropriate records schedule.
- 

**Q. I have a lot of unsorted records. What's a good first step for getting a handle on these records?**

- A.** We encourage you to create a file plan of what records you have. When you create this plan, you can match each record to its placement on this schedule or on the appropriate retention schedule. A sample file plan is available on page A-22. Having a file plan can help you strategize how to best organize your physical or digital records. A file plan is also useful in disaster planning and scheduling destructions.



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***Q. May I store our unused records in the basement, attic, shed, etc.?***

- A.** Public records are public property. Though we encourage agencies to find places to store records that do not take up too much valuable office space, the selected space should be dry, secure, and free from pests and mold. Your office must ensure that records stored away from your main office area are well protected from natural and man-made problems while remaining readily available to your staff and the public.

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***Q. Our old records are stored in the attic, basement, or off-site building, etc. Are we required to provide public access to these records?***

- A.** Yes, as long as the records are not confidential by law. You should also be aware that confidentiality can expire.

---

***Q. Aren't all our old records at the State Archives of North Carolina?***

- A.** Probably not. The State Archives of North Carolina collects only very specific types of records from local government offices. Contact a Records Management Analyst for more information about which records are held or can be transferred to the State Archives of North Carolina for permanent preservation.

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***Q. I found some really old records. What should I do with them?***

- A.** Call a Records Management Analyst. We will help you examine the records and assess their historical value.

---

***Q. Can I give my old records to the historical society or public library?***

- A.** Before you offer any record to a historical society, public library, or any other entity, you must contact a Records Management Analyst. Permanent records must be kept either in your offices or at the State Archives of North Carolina.

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***Q. Whom can I call with questions?***

- A.** If you are located west of Statesville, call our Western Office in Asheville at (828) 250-3103. If you are east of Statesville, all the way to the coast, call our Raleigh office at (919) 814-6900.

## AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION

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**Q. Why is there an asterisk in the disposition instructions of so many items on this schedule?**

**A. No record involved in a pending or ongoing audit, legal, or other official action may be destroyed before that audit or action is resolved.**

A legal hold or litigation hold means that records that are the subject of the legal hold or litigation hold must be preserved and thus must not be destroyed until officially released from the hold. A legal hold or litigation hold is placed when either an official discovery order is served on the agency requesting the production of the records in question (for a litigation, regulatory investigation, audit, open records request, etc.) or litigation is pending and the agency is thus on notice to preserve all potentially relevant records. You must also ensure that for a claim or litigation that appears to be reasonably foreseeable or anticipated but not yet initiated, any records (in paper or electronic formats) relevant to such a claim or litigation are preserved and not destroyed until released by your General Counsel. The records in question must not be destroyed until the completion of the action and the resolution of all issues that arise from it regardless of the retention period set forth in this schedule.

We have used an asterisk (\*) in the disposition instructions to mark records series that are commonly audited, litigated, or may be subject to other official actions. However, any record has this potential. Records custodians are responsible for being aware of potential actions, and for preventing the destruction of any record that is, or may be reasonably expected to become, involved in an audit, legal, or other official action.

Records used during routine audits may be destroyed when the governing body accepts the audit, if the records have completed the retention period listed in this schedule. If time remains in the retention period, the records must be maintained for the remainder of the period. The auditor's working papers must be kept according to the schedule. (See Audits: Performance (STANDARD 1: ADMINISTRATIVE AND MANAGEMENT RECORDS) and Audits: Financial (STANDARD 2: BUDGET, FISCAL, AND PAYROLL RECORDS).) Should a dispute arise over an audit, the records that were audited should be retained until that dispute is resolved.

The attorney representing the agency should inform records custodians when legal matters are concluded and records will no longer be needed. Following the conclusion of any legal action, the records may be destroyed if they have met the retention period in the schedule. Otherwise, they should be kept for the remaining time period.

## TRANSITORY RECORDS

Transitory records are defined as “record[s] that [have] little or no documentary or evidential value and that need not be set aside for future use.”<sup>3</sup>

According to North Carolina General Statutes § 121 and § 132, every document, paper, letter, map, book, photograph, film, sound recording, magnetic or other tape, electronic data processing record, artifact, or other documentary material, regardless of physical form or characteristics, made or received in connection with the transaction of public business by any state, county, municipal agency, or other political subdivision of government is considered a public record and may not be disposed of, erased, or destroyed without specific approval from the Department of Natural and Cultural Resources.

The Department of Natural and Cultural Resources recognizes that some records may have little or no long-term documentary or evidential value to the creating agency. These records are often called “transitory records.” The following questions and answers discuss types of transitory records commonly created in state government. They may be disposed of according to the guidance below. However, all public employees should be familiar with the *General Records Schedule: Local Government Agencies*, their office’s Program Records Retention and Disposition Schedule, and any other applicable guidelines for their office. If any of these documents require a different retention period for these records, follow the longer of the two retention periods. When in doubt about whether a record is transitory, or whether it has special significance or importance, retain the record in question and seek guidance from the analyst assigned to your agency.

---

**Q. What do I do with routing slips, fax cover sheets, “while you were out” slips, memory aids, etc.?**

- A.** Routing slips and transmittal sheets adding no information to that contained in the transmitted material have minimal value after the material has been successfully transmitted. These records may be destroyed or otherwise disposed of after receipt of the material has been confirmed.

Similarly, “while you were out” slips, memory aids, and other records requesting follow-up actions (including voicemails) have minimal value once the official action these records are supporting has been completed and documented. Unless they are listed on the *General Records Schedule: Local Government Agencies* or your office’s Program Records Retention and Disposition Schedule, these records may be destroyed or otherwise disposed of once the action has been resolved.

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**Q. What about research materials, drafts, and other working papers used to create a final, official record?**

- A.** Drafts and working papers are materials, including notes and calculations, gathered or created to assist in the creation of another record. All drafts and working papers are public records subject to all provisions of General Statute § 132, but many of them have minimal value after the final version of the record has been approved, and may be destroyed after final approval, if they are no longer necessary to support the analysis or conclusions of the official record. Drafts and working documents which may be destroyed after final approval include:

- Drafts and working papers for internal and external policies

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<sup>3</sup> Society of American Archivists, *Dictionary of Archives Terminology*.

- Drafts and working papers for internal administrative reports, such as daily and monthly activity reports
- Drafts and working papers for internal, non-policy-level documents, such as informal workflows and manuals; and
- Drafts and working papers for presentations, workshops, and other explanations of agency policy that are already formally documented.

---

***Q. What if I have forms designed and used solely to create, update, or modify records in an electronic medium?***

- A.** If these records are not required for audit or legal purposes, they may be destroyed in office after completion of data entry and after all verification and quality control procedures. However, if the forms contain any analog components that are necessary to validate the information contained on them (e.g., a signature or notary's seal), they should be retained according to the disposition instructions for the records series encompassing the forms' function.

See also the State Archives of North Carolina's guidance on digital signatures found at: <https://archives.ncdcr.gov/government/digital-records/digital-records-policies-and-guidelines#digital-signatures>

## DESTRUCTION OF PUBLIC RECORDS

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### ***Q. When can I destroy records?***

- A.** Each records series listed on this schedule has specific disposition instructions that indicate how long the series must be kept in your office. In some cases, the disposition instructions are “Retain in office permanently,” which means that those records must be kept in your offices forever.
- 

### ***Q. How do I destroy records?***

- A.** After your agency has approved this records retention and disposition schedule, records should be destroyed in one of the following ways:
- 1) burned, unless prohibited by local ordinance;
  - 2) shredded, or torn so as to destroy the record content of the documents or material concerned;
  - 3) placed in acid vats so as to reduce the paper to pulp and to terminate the existence of the documents or materials concerned;
  - 4) sold as waste paper, provided that the purchaser agrees in writing that the documents or materials concerned will not be resold without pulverizing or shredding the documents so that the information contained within cannot be practicably read or reconstructed.

The provision that electronic records are to be destroyed means that the data, metadata, and physical media are to be overwritten, deleted, and unlinked so that the data and metadata may not be practicably reconstructed.

The data, metadata, and physical media containing confidential records of any format are to be destroyed in such a manner that the information cannot be read or reconstructed under any means.

— N.C. Administrative Code, Title 7, Chapter 4, Subchapter M, Section .0510

Without your agency’s approval of this records schedule, no records may legally be destroyed.

---

### ***Q. How can I destroy records if they are not listed on this schedule?***

- A.** Contact a Records Management Analyst. An analyst will discuss the nature of the records with you to determine if the records have historical value. If the records do have historical value, we will discuss the possibility of transferring the records to the State Archives of North Carolina to be preserved permanently.

If the records do not have historical value, we will ask you to complete a Request for Disposal of Unscheduled Records (page A-20) if the records are no longer being created. If the records are an active records series, an analyst will help you develop an amendment to this schedule so that you can destroy the records appropriately from this point forward.

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**Q. Am I required to tell anyone about the destructions?**

- A.** We recommend that you report on your records retention activities to your governing board on an annual basis. This report does not need to be detailed, but it is important that significant destructions be entered into the minutes of the Board. See a sample destructions log that follows (and is available online at the State Archives of North Carolina website, <https://archives.ncdcr.gov/government/rm-tools>).



### Destructions Log

<b>County/Municipality</b>			
<b>Division</b>	<b>Section</b>	<b>Branch</b>	
<b>Location(s) of Records</b>			

Records Series	Required Retention	Date Range	Volume (file drawers or MB)	Media (Paper, Electronic)		Date of Destruction	Method of Destruction	Authorization for Destruction
				P	E			

## ELECTRONIC RECORDS: E-MAIL, BORN-DIGITAL RECORDS, AND DIGITAL IMAGING

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### ***Q. When can I delete my e-mail?***

**A.** E-mail is a public record as defined by N.C. Gen. Stat. § 121-5 and § 132. Electronic mail is as much a record as any paper record and must be treated in the same manner. **It is the content of each message that is important.** If a particular message would have been filed as a paper memo, it should still be filed (either in your e-mail program or in your regular directory structure), and it should be retained the same length of time as its paper counterparts. **It is inappropriate to destroy e-mail simply because storage limits have been reached.** Some examples of e-mail messages that are public records and therefore covered by this policy include:

- Policies or directives;
- Final drafts of reports and recommendations;
- Correspondence and memoranda related to official business;
- Work schedules and assignments;
- Meeting agendas or minutes
- Any document or message that initiates, facilitates, authorizes, or completes a business transaction; and
- Messages that create a precedent, such as issuing instructions and advice.

*From the Department of Cultural Resources E-Mail Policy (Revised July 2009),  
available at the State Archives of North Carolina website*

Other publications (available online at the [State Archives of North Carolina website](#)) that will be particularly helpful in managing your e-mail include tutorials on managing e-mail as a public record and on using Microsoft Exchange.

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### ***Q. May I print my e-mail to file it?***

**A.** We do not recommend printing e-mail for preservation purposes. Important metadata is lost when e-mail is printed.

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### ***Q. I use my personal e-mail account for work. No one can see my personal e-mail, right?***

**A.** The best practice is to avoid using personal resources, including private e-mail accounts, for public business. N.C. Gen. Stat. § 132-1 states that records “made or received pursuant to law or ordinance *in connection with the transaction of public business* by any agency of North Carolina government or its subdivisions” are public records (emphasis added). The fact that public records reside in a personal e-mail account is irrelevant.



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**Q. *We have an imaging system. Are we required to keep the paper?***

- A.** You may scan any record, but you will need to receive approval from the Government Records Section in order to destroy paper originals that have been digitized. Your agency must develop an electronic records policy and then submit a Request for Disposal of Original Records Duplicated by Electronic Means. You can find these templates in the Digital Imaging section of the State Archives of North Carolina website (<https://archives.ncdcr.gov/government/digital-records/digital-records-policies-and-guidelines#digital-imaging>). Contact a Records Management Analyst for further instructions on how to develop a compliant electronic records policy.

**Permanent records** must have a security preservation copy as defined by State Archives of North Carolina's [Human-Readable Preservation Duplicate Policy](#) (N.C. Gen. Stat. § 132-8.2):

Preservation duplicates shall be durable, accurate, complete and clear, and such duplicates made by a photographic, photo static, microfilm, micro card, miniature photographic, or other process which accurately reproduces and forms a durable medium for so reproducing the original shall have the same force and effect for all purposes as the original record whether the original record is in existence or not. ... Such preservation duplicates shall be preserved in the place and manner of safekeeping prescribed by the Department of Natural and Cultural Resources.

**The preservation duplicate of permanent records must be either on paper or microfilm.**

**Non-permanent records** may be retained in any format. You will need to take precautions with electronic records that you must keep more than about 5 years. Computer systems do not have long life cycles. Each time you change computer systems, you must convert all records to the new system so that you can assure their preservation and provide access.

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**Q. *Computer storage is cheap. Can I just keep my computer records permanently?***

- A.** The best practice is to destroy all records that have met their retention requirements, regardless of format.

---

**Q. *What are the guidelines regarding the creation and handling of electronic public records, including text messages and social media?***

- A.** There are numerous documents available on the State Archives of North Carolina website (<https://archives.ncdcr.gov/government/digital-records/digital-records-policies-and-guidelines>). Topics covered include shared storage, cloud computing, e-discovery, trustworthy digital public records, digital signatures, e-mail, social media, text messages, websites, digital imaging, metadata, file formats, database indexing, and security backups.

Note that e-mail, text messages, and social media should be handled according to their content. Therefore, this schedule does not include a records series that instructs you on how to handle one of these born-digital records by format; instead of focusing on how the information is disseminated, consider what content is contained in the e-mail, text message, or social media post. For instance, an e-mail requesting leave that is sent to a supervisor should be kept for 3 years (see Leave Records, STANDARD 4: HUMAN RESOURCES RECORDS).

## GEOSPATIAL RECORDS

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***Q. Why should geographic information system (GIS) datasets be retained and preserved?***

- A.** Geospatial records are public records and need to be retained and preserved based on their legal, fiscal, evidential and/or historical value according to an established retention schedule. Local agencies involved in GIS operations should work with the State Archives of North Carolina in order to appraise, inventory, and preserve their geospatial records according to established best practices and standards to insure both their short- and long-term accessibility.

Due to the complexity and transitory nature of these records, geospatial records retention and long-term preservation is a community-wide challenge. GIS files have become essential to the function of many local agencies and will continue to frequently be utilized in agency decision-making processes in the near and far future. Accessibility of GIS records over time has legal, fiscal, practical, and historical implications. The availability of GIS records can help safeguard the local government's legal and fiscal accountability and aid agencies in conducting retrospective and prospective studies. These studies are only possible when essential data from the past are still available.

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***Q. What GIS datasets should be preserved by local governments?***

- A.** The following types of geospatial records have been designated as having archival value:

- Parcel data
- Street centerline data
- Corporate limits data
- Extraterritorial jurisdiction data
- Zoning data, address points
- Orthophotography (imagery)
- Utilities
- Emergency/E-911 themes

For more information, see **STANDARD 3: GEOGRAPHIC INFORMATION SYSTEM (GIS) RECORDS.**

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***Q. How often should we capture the datasets retained for their legal, fiscal, evidential or historical value?***

- A.** Consult the retention schedule for frequency of capture. The frequency of capture is based on the significance of the record as well as its alterability.
- 

***Q. What data formats, compression formats, and media should be used to preserve the data?***

- A.** Archiving practices should be consistent with North Carolina Geographic Information Coordinating Council (GICC) approved standards and recommendations. (Examples: Content Standards for Metadata; Data Sharing Recommendations). Consult the GICC website at <https://it.nc.gov/about/boards-commissions/gicc>.

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**Q. *Who should be responsible for creation and long-term storage of archived data?***

- A.** The creating agency, NCOneMap, and the State Archives of North Carolina may all have responsibility for archiving data. If you choose to upload your data to NCOneMap, consult with your county's GIS department to determine whether data will be uploaded by your agency or by the whole county. If you choose not to upload your data to NCOneMap, your agency must comply with standards (for metadata, file naming, data sharing, and long term preservation) and procedures adopted by the North Carolina Geographic Information Coordinating Council.

## SECURITY PRESERVATION COPIES OF RECORDS

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***Q. What is the advantage to having security preservation copies of records stored with the State Archives?***

- A.** Having duplicate copies of essential records in a separate location mitigates the risk that you may lose the only physical copy of a given record in a disaster or other records loss event. Maintaining offsite duplicates of records, regardless of format, is a good practice to adopt.

The State Archives creates duplicate copies on microfilm because of the durability of the medium. Silver negative microfilm does not decay for hundreds of years, ensuring that your records maintain their integrity over time.

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***Q. What records will the State Archives back up for us?***

- A.** The State Archives provides security imaging services for minutes of major decision-making boards and commissions. We will also image records of adoptions for Social Services agencies as well as maps and plats from Registers of Deeds offices. Once those records are imaged, they are converted to security microfilm. We will store the silver negative (original) microfilm in our security vault. Contact the Records Management Analyst in charge of imaging coordination for the most current information.
- 

***Q. How do I start the process of backing up the above listed records?***

- A.** We have three processes for creating backup film copies of these records. First, you can send photocopies of your approved minutes to us in the mail. Simply include a copy of the **Certification of the Preparation of Records for Security Preservation Copy** form (available online at the [State Archives of North Carolina website](#)) with each shipment. For more detailed instructions, contact a Records Management Analyst.

Secondly, you can bring us your original books. We will film them and return them to you. This process is most useful when you have more minutes to film than you are willing to photocopy. It is important to remember that a representative of your office or ours must transport the original books in person so that the custody of the records is maintained. You should not mail or ship your original minutes. Contact the Records Management Analyst in charge of imaging coordination to schedule an appointment for your books to be imaged. We will make every effort to expedite the filming so that your books will be returned to you as quickly as possible.

Finally, you can submit these records to the State Archives electronically. Please see our procedures in "[Transfer of Minutes in Digital Formats for Microfilming](#)" or contact the Records Management Analyst in charge of imaging coordination for more information.

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***Q. In the event of a records loss, how do I obtain copies of the security preservation copies stored at the State Archives?***

- A.** Contact the Records Management Analyst in charge of imaging coordination who will help you purchase copies of the microfilm from our office. You can then send those reels to a vendor who can either make new printed books or scan the film to create a digital copy.

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***Q. Can I obtain digital copies of the security preservation records?***

- A.** Yes, you can request digital copies of records when you submit them to the State Archives for initial reproduction. Contact the Records Management Analyst in charge of imaging coordination to initiate a request for digital duplicates.

## DISASTER ASSISTANCE

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### ***Q. What should I do in case of fire or flood?***

- A.** Secure the area, and keep everyone out until fire or other safety professionals allow entry. Then, call our Raleigh office at (919) 814-6903 for the Head of the Government Records Section or (919) 814-6849 for the Head of the Collections Management Branch. If you're in the western part of the state, call our Asheville Office at (828) 250-3103. On nights and weekends, call your local emergency management office.

#### ***DO NOT ATTEMPT TO MOVE OR CLEAN ANY RECORDS.***

Damaged records are extremely fragile and require careful handling. Our staff are trained in preliminary recovery techniques, documenting damage to your records, and authorizing destruction of damaged records. Professional vendors can handle larger disasters.

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### ***Q. What help do you give in case of an emergency?***

- A.** We will do everything we can to visit you at the earliest opportunity in order to provide hands-on assistance. We can assist you in appraising the records that have been damaged so that precious resources (and especially time) are not spent on records with lesser value. We can provide lists of professional recovery vendors that you can contact to preserve your essential and permanent records.
- 

### ***Q. What can I do to prepare for an emergency?***

- A.** We provide training on disaster preparation that includes a discussion of the roles of proper inventories, staff training, and advance contracts with recovery vendors. If you would like to have this workshop presented, call a Records Management Analyst.
- 

### ***Q. What are essential records?***

- A.** Essential records are records that are necessary for continuity of operations in the event of a disaster. There are two common categories of records that are considered essential:
- **Emergency operating records** – including emergency plans and directives, orders of succession, delegations of authority, staffing assignments, selected program records needed to continue the most critical agency operations, as well as related policy or procedural records.
  - **Legal and financial rights records** – these protect the legal and financial rights of the Government and of the individuals directly affected by its activities. Examples include accounts receivable records, Social Security records, payroll records, retirement records, and insurance records. These records were formerly defined as “rights-and-interests” records.

Essential records should be stored in safe, secure locations as well as duplicated and stored off-site, if possible.

## STAFF TRAINING

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***Q. What types of workshops or training do you offer?***

**A.** We have a group of prepared workshops that we can offer at any time at various locations throughout the state. Contact a Records Management Analyst if you are interested in having one of the workshops presented to your agency. We will work with you directly to develop training suited to your specific needs. Our basic workshops are:

- Managing public records in North Carolina
- Disaster preparedness and recovery
- Confidentiality
- Organizing paper and digital files
- Digital communications

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***Q. Will you design a workshop especially for our office?***

**A.** Yes, we will. Let a Records Management Analyst know what type of training you need.

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***Q. Are workshops offered only in Raleigh?***

**A.** No, we will come to your offices to present the workshops you need. We have no minimum audience requirement. We will also do presentations for professional associations, regional consortiums, and the public. To arrange a workshop, please call the State Records Center at 919-814-6900 or contact a Records Management Analyst (<https://archives.ncdcr.gov/government/local/analysts>).

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***Q. Is there a fee for workshops?***

**A.** Not at this time.

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***Q. Are the workshops available in an online format?***

**A.** We can offer a virtual workshop for your agency upon request. For descriptions of available webinars, see <https://archives.ncdcr.gov/government/training/webinars>. You can also find several online tutorials available on the State Archives of North Carolina website (<https://archives.ncdcr.gov/government/training/online-tutorials-and-resources>).



## Request for Change in Local Government Records Schedule

Use this form to request a change in the records retention and disposition schedule governing the records of your agency. Submit the signed original and keep a copy for your file. A proposed amendment will be prepared and submitted to the appropriate state and local officials for their approval and signature. Copies of the signed amendment will be sent to you for insertion in your copy of the schedule.

### AGENCY INFORMATION

Requestor name

Location and Agency [e.g., County/Municipality + Department of Social Services]

Phone and email

Mailing Address

### CHANGE REQUESTED

Specify title and edition of records retention schedule being used: \_\_\_\_\_

Add a new item

Delete an existing item

Change a retention period

Standard Number \_\_\_\_\_ Page \_\_\_\_\_ Item Number \_\_\_\_\_

Standard Number \_\_\_\_\_ Page \_\_\_\_\_ Item Number \_\_\_\_\_

Title of Records Series in Schedule or Proposed Title:

Inclusive Dates of Records:

Proposed Retention Period:

Description of Records:

Justification for Change:

Requested by:

Signature

Title

Date

Approved by:

Signature

Requestor's Supervisor

Date





## Request for Disposal of Unscheduled Records

### AGENCY INFORMATION

Requestor name

Location and Agency [e.g., County/Municipality + Department of Social Services]

Phone and email

Mailing Address

In accordance with the provisions of N.C. Gen. Stat. § 121 and § 132, approval is requested for the destruction of records listed below. These records have no further use or value for official administrative, fiscal, historical, or legal purposes.

RECORDS TITLE AND DESCRIPTION	INCLUSIVE DATES	QUANTITY	RELEVANT STATUTORY REGULATIONS	PROPOSED RETENTION PERIOD

Requested by:

Signature Title Date

Approved by:

Signature Requestor's Supervisor Date

Concurred by:

Signature Assistant Records Administrator State Archives of North Carolina Date



# Request for Disposal of Original Records Duplicated by Electronic Means

If you have questions, call (919) 814-6900 and ask for a Records Management Analyst.

This form is used to request approval from the Department of Natural and Cultural Resources to dispose of non-permanent paper records that have been scanned, entered into databases, or otherwise duplicated through digital imaging or other conversion to a digital environment. This form does not apply to records that have been microfilmed or photocopied or to records with a permanent retention.

<b>Agency Contact Name:</b>		<b>Date (MM-DD-YYYY):</b>
<b>Phone (area code):</b>	<b>Email:</b>	
<b>County/Municipality:</b>	<b>Office:</b>	
<b>Mailing address:</b>		

<b>Records Series Title</b> A group of records as listed in records retention schedule	<b>Description of Records</b> Specific records as referred to in-office	<b>Inclusive Dates</b> (1987-1989; 2005-present)	<b>Approx. Volume of Records</b> (e.g. "1 file cabinet," "5 boxes")	<b>Retention Period</b> As listed in records retention schedule

Requested by: \_\_\_\_\_  
 Signature Title Date

Approved by: \_\_\_\_\_  
 Signature Requestor's Supervisor Date

Concurred by: \_\_\_\_\_  
 Signature Assistant Records Administrator State Archives of North Carolina Date



### File Plan

<b>County/Municipality</b>			
<b>Division</b>	<b>Section</b>		<b>Branch</b>

Records Series	Records Creator	Records Owner <small>(if record copy is transferred within the agency)</small>	Media <small>(Paper, Electronic, Scanned)</small>			Required Retention	Location(s) of Records
			P	E	S		

### Related Records Series Found in Local Agency Program Schedules

In some limited cases, records series with similar names and/or functions that are created and maintained by local government entities have not been superseded by the *General Records Schedule: Local Government Agencies*. These records series are described as unique records series in one of the local program retention schedules issued separately by DNCR for use by specific local agencies. This duplication occurs when records with similar names and/or functions have different retention guidance due to statutory, legal, evidentiary, or fiscal requirements. An example of this is the accounts receivable records series. In the *General Records Schedule*, the Accounts Receivable records series has a disposition instruction of “Destroy in office 3 years after collection.” In the *Local Health Departments Schedule*, the Accounts Receivable: Clinical Services records series also includes the disposition instruction, “Destroy records supporting the expenditure of federal funds passed through NC DHHS on a fiscal year basis when the DHHS Office of the Controller provides written guidance that records are released from all audits and other official actions.” In both cases, the records series documents the money received by the local agency, however, the retention requirements for the Accounts Receivable: Clinical Services differ due to specific retention requirements concerning the management and dispersal of grant funds.

The purpose of this table is to provide a source for determining if the general records series item listed in the *General Records Schedule: Local Government Agencies* covers the function and/or retention requirements associated with the records created by your agency or if a specific program schedule applies. This table provides pointers to the relevant records series that can be found in one or more of the local agency program schedules.

Here’s how to use the table:

- The records series found in the left-most column are listed and described in the *General Records Schedule: Local Government Agencies* and appear in this schedule with a @ beside them.

**ACCOUNTS RECEIVABLE @**

Records concerning receivables owed and collected. Includes billing statements, records of payment received, remittances, subsidiary registers, overpayment or refund records, deposits, fines and fees assessed, and collection of past due accounts. Also includes records concerning accounts sent to NC Debt Setoff Program for collection.

- The middle column lists similar records series from one or more of the schedules that have been issued separately for use by specific local agencies.
- The right-hand column lists the local agency program schedule that includes the records series listed in the middle column. The agencies represented in the right column include, but are not limited to, local health departments, Registers of Deeds, Sheriff’s offices, local social services agencies, and tax offices.

If you need further information, please contact a Records Management Analyst.

Local General Schedule Records Series	Related Records Series	Local Program Schedule
Accounts Receivable	Accounts Receivable: Clinical Services	Local Health Departments Schedule

## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



Local General Schedule Records Series	Related Records Series	Local Program Schedule
Accounts Receivable (cont.)	Accounts Receivable – Client Services	LME Schedule LME-MCO Schedule
Administrative Directives, Regulations, and Rules	State Board of Elections Numbered Memos	County Board of Elections Schedule
Audits: Financial	Clinical Record Audits	Local Health Departments Schedule
	Clinical Record Audits	LME Schedule
	Clinical Record Audits	LME-MCO Schedule
Audits: Performance	Pharmacy Audit Records	Local Health Departments Schedule
Blueprints and Specifications	Blueprints and Specifications	Local Government Agencies Program Schedule
	Project Records – Core	
Community Awards	Student Awards and Honors Records	Local Public School Unit Schedule
Conferences and Workshops	Health Promotion Training Records	Local Health Departments Schedule
Constituent Comments, Complaints, Petitions, and Service Requests	Animal Complaint Records	Local Government Agencies Program Schedule
	Illegal Dumping File	
	Violations: Building and Housing	
	Violations: Solid Waste Management	
	Complaints (Law Enforcement)	County Sheriff's Office
	Complaints	
	Complaints: All Service Areas	
	Animal Complaints	
Complaints File	LME Schedule	
Complaints File	LME-MCO Schedule	
Contracts, Leases, and Agreements	School Health Provider Contracts	Local Health Departments Schedule
	Petroleum Leases Register	Register of Deeds Schedule
Disaster and Emergency Management Plans	Public Health Emergency Preparedness and Response Records	Local Health Departments Schedule
Equipment and Vehicle Maintenance, Repair, and Inspection Records	Equipment and Instrument Maintenance and Repair File	Local Health Departments Schedule
	Autopsy and Surgical Pathology: Instrument Maintenance Records	Public Hospitals Schedule
	Clinical Laboratory Records: Instrument Maintenance Records	
	Cytology Records: Instrument Maintenance Records File	
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## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



Local General Schedule Records Series	Related Records Series	Local Program Schedule	
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Indices	Board of Adjustment Case Files and Indexes Conditional Use Permit Records and Index Rezoning Records and Indexes	Local Government Agencies Program Schedule	
	Master Client Identification File (Master Client Index)	LME Schedule LME-MCO Schedule	
	Master Patient Index	Public Hospital Schedule	
	Armed Forces Discharges and Index Chattel Mortgages and Index Corporations (Incorporations) Records and Index Deeds, Record of and Index Deeds of Trust (Mortgages), Record of and Index Highway Right-of-Way Maps and Index Land Sold for Taxes and Index Merchant Returns and Index Mineral Rights Records and Index Notaries Public Records and Index Official Record Book and Index Partnerships and Assumed Names Records and Index Plats, Maps, and Index Registration of Titles (Torrens Act) and Index Surveys, Record of and Index Timber Marks and Index Vital Records: Births and Index Vital Records: Deaths and Index Vital Records: Delayed Births and Index	Register of Deeds Schedule	
	Inventories	Drug Inventories	Local Health Departments Schedule

## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



Local General Schedule Records Series	Related Records Series	Local Program Schedule
Inventories (cont.)	Drugs Inventories	Public Hospitals Schedule
Maps: All Other	Utilities: Maps (Utility Installations & Distributions)	Local Government Agencies Program Schedule
	Plats, Maps, and Index	Register of Deeds Schedule
	Maps (Utility Installations and Distributions)	Water and Sewer Authorities and Sanitary Districts Schedule
Policies and Procedures	Clinical Policies and Procedures Laboratory Procedures Manual Behavioral Health Program Policy and Procedure Records	Local Health Departments Schedule
	Laboratory Procedures/Protocol File	Public Hospitals Schedule
Poll List/Registration List/Roster/Authorization to Vote (ATV)	Poll List/Registration List/Roster/Authorization to Vote (ATV)	County Board of Elections Schedule
Projects	Appraisal Project File Project Records – Cancelled Project Records – Core Project Records – Engineering & Compliance	Local Government Agencies Program Schedule
	State Board of Elections Correspondence and Reports	County Board of Elections Schedule
	Water and Wastewater System Project Records	Waste and Sewer Authorities and Sanitary Districts Schedule
Publicity Records	Student Publicity Records	Local Public School Unit Schedule
Rate and Fee Schedules	Fee Schedules	Local Health Departments Schedule
	Fee Schedules	LME Schedule
	Fee Schedules	LME-MCO Schedule
Recordings: Customer Call Center Recordings Audio-Visual Recordings	Traffic Video Recordings and Data Law Enforcement Audio and Video Recordings Communication Records Electronic Recordings of Interrogations	Local Government Agencies Program Schedule
	Audio and Video Recordings Communication Records Electronic Recordings of Interrogations (Juvenile and Homicide)	County Sheriff's Office

## 2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



Local General Schedule Records Series	Related Records Series	Local Program Schedule
<p>Reports and Studies</p> <p>(continued on following page)</p>	<p>Land Development and Planning Studies and Reports</p> <p>Ambulance Call Reports/Patient Care Reports</p> <p>North Carolina Fire Incident Report</p> <p>Pool Records</p> <p>Environmental: Customer Usage Records</p> <p>Environmental: Discharge Monitoring Reports</p> <p>Environmental: Landfill Monitoring Reports</p> <p>Environmental: Reports Submitted to U.S. Environmental Protection Agency</p> <p>Utilities: Daily Water and Wastewater Facility Operators Logs</p> <p>Utilities: Service Interruption Records</p> <p>Utilities: Wastewater Maintenance Operation Reports</p> <p>Water Quality: Pretreatment Program Records</p> <p>Water Quality: Public Water Sanitary Survey Records</p> <p>Appraisal Reports</p> <p>Traffic Analysis</p> <p>Project Records – Core</p> <p>Project Records – Engineering &amp; Compliance</p> <p>Alarm Call Reports</p> <p>Arrest Reports</p> <p>Chemical Analysis Records</p> <p>Crime Analysis Records</p> <p>Detention Facility Incident Reports</p> <p>Detention Facility Physical Force Records</p> <p>Incident Response Reports</p> <p>Inmate Death Reports</p> <p>Laboratory Case Records</p> <p>Multiple Firearms Sales Reports</p> <p>Multiple Firearms Sales Reports Destruction Records</p> <p>Traffic Accident Reports</p>	<p>Local Government Agencies Program Schedule</p>



2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



Local General Schedule Records Series	Related Records Series	Local Program Schedule
Reports and Studies (cont.)	Daily Store Reports Monthly Law Enforcement Activity Reports Monthly Operating Report to Board Receiving Report Sales Reports Stock Difference Reports Weekly Warehouse Reports	Alcoholic Beverage Control Boards Schedule
	Campaign Contribution and Expenditure Reports Ballot Reports State Board of Elections Correspondence and Reports Voter Registration Lists and Reports	County Board of Elections Schedule
	Alarm Call Reports Arrest Reports Detention Facility Incident Reports DWI Reports Incident Response Reports Inmate Death Reports Traffic Accident Reports	County Sheriff's Office
	Program Time and Activity Reports Medicare Disbursement Reports Communicable Disease Reports Test Reports Adverse Drug Reaction Reports Intravenous Hood Performance Reports Medication Storage Inspection Reports	Local Health Departments Schedule
	Medicare Disbursement Reports	LME Schedule LME-MCO Schedule
(continued on following page)	Admission/Discharge/Transfer Reports Communicable Disease Reports Call-In Reports Adverse Drug Reaction Reports Intravenous Hood Performance Reports Medication Storage Inspection Reports	Public Hospitals Schedule

2021 GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



Local General Schedule Records Series	Related Records Series	Local Program Schedule
Reports and Studies (cont.)	Certified Facility Operators Logs and Reports Discharge Monitoring Reports Periodic Inspection Reports of Industrial Facilities Wastewater Maintenance Operation Reports	Waste and Sewer Authorities and Sanitary Districts Schedule
Strategic Plan	Land Development and Planning Studies and Reports Parks Planning File Comprehensive Plan and Amendments Environmental: Comprehensive Solid Waste Management Plan and Amendments Planning File (Street Maintenance)	Local Government Agencies Program Schedule

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# RECORDS RETENTION AND DISPOSITION SCHEDULE

## PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



Issued By:



North Carolina Department of Natural and Cultural Resources  
Division of Archives and Records  
Government Records Section

October 1, 2021

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## **Program Records Schedule: Local Government Agencies**

The records retention and disposition schedules and retention periods governing the records series listed herein are hereby approved. This approval extends to and includes the following standards in the **2021 Program Records Schedule: Local Government Agencies**:

10. Airport Authority Records
11. Animal Services Records
12. Code Enforcement and Inspection Records
13. Emergency Medical Services and Fire Department Records
14. Parks and Recreation Records
15. Planning and Regulation of Development Records
16. Public Housing Authorities, Redevelopment Commissions, and Entitlement Communities Records
17. Public Transportation Systems Records
18. Public Utilities and Environmental/Waste Management Records
19. Street Maintenance, Public Works, and Engineering Records
20. Law Enforcement Records (excluding Sheriff's Offices)
21. Tax Records (for municipalities)

In accordance with the provisions of Chapters 121 and 132 of the *General Statutes of North Carolina*, it is agreed that the records do not and will not have further use or value for official business, research, or reference purposes after the respective retention periods specified herein and are authorized to be destroyed or otherwise disposed of by the agency or official having custody of them without further reference to or approval of either party to this agreement.

### **Destructions**

N.C. Gen. Stat. § 121-5 authorizes the Department of Natural and Cultural Resources to regulate the destruction of public records. Furthermore, the local government agency agrees to comply with 07 NCAC 04M .0510 when deciding on a method of destruction. The North Carolina Administrative Code states:

“(a) Paper records which have met their required retention requirements and are not subject to legal or other audit holds should be destroyed in one of the following ways:

1. burned, unless prohibited by local ordinance;
2. shredded, or torn up so as to destroy the record content of the documents or material concerned;
3. placed in acid vats so as to reduce the paper to pulp and to terminate the existence of the documents or materials concerned; or
4. sold as waste paper, provided that the purchaser agrees in writing that the documents or materials concerned will not be resold without pulverizing or shredding the documents so that the information contained within cannot be practicably read or reconstructed.

(b) When used in an approved records retention and disposition schedule, the provision that electronic records are to be destroyed means that the data and metadata are to be overwritten, deleted, and unlinked so the data and metadata may not be practicably reconstructed.

(c) When used in an approved records retention and disposition schedule, the provision that confidential records of any format are to be destroyed means the data, metadata, and physical media are to be destroyed in such a manner that the information cannot be read or reconstructed under any means.”

All local government agencies should maintain logs of their destructions either in the minutes of their governing board or in their Records Management file. Confidential records will be destroyed in such a manner that the records cannot be practicably read or reconstructed.

***Public records, including electronic records, not listed in this schedule are not authorized to be destroyed.***

### **Audits and Litigation Actions**

Records subject to audit or those legally required for ongoing official proceedings must be retained until released from such audits or official proceedings, notwithstanding the instructions of this schedule.

### **Electronic Records**

All local government agencies and the Department of Natural and Cultural Resources concur that the long-term and/or permanent preservation of electronic records requires additional commitment and active management by the agency. Agencies agree to comply with all policies, standards, and best practices published by the Department of Natural and Cultural Resources regarding the creation and management of electronic records.

Local government agencies should consider retention requirements and disposition authorities when designing and implementing electronic records management systems. Any type of electronically-created or electronically-stored information falls under the North Carolina General Assembly's definition of public records cited above. For example, e-mail, text messages, blog posts, voicemails, websites, word processing documents, spreadsheets, databases, and PDFs all fall within this definition of public records. In addition, N.C. Gen. Stat. § 132-6.1(a) specifies:

“Databases purchased, leased, created, or otherwise acquired by every public agency containing public records shall be designed and maintained in a manner that does not impair or impede the public agency's ability to permit the public inspection and examination of public records and provides a means of obtaining copies of such records. Nothing in this subsection shall be construed to require the retention by the public agency of obsolete hardware or software.”

Local government agencies may scan any paper record and retain it electronically for ease of retrieval. If an agency wishes to destroy the original paper records before their assigned retention periods have been met, the agency must establish an electronic records policy, including putting into place procedures for quality assurance and documentation of authorization for records destructions approved by the Government Records Section. This electronic records policy and releases for destruction of records must be approved by the Government Records Section. Agencies should be aware that for the purpose of any audit, litigation, or public records request, they are considered the records custodian obligated to produce requested records, even if said records are being maintained electronically by an outside vendor. Therefore, contracts regarding electronically stored information should be carefully negotiated to specify how records can be exported in case a vendor goes out of business or the agency decides to award the contract to a different vendor.

### **Reference Copies**

All local government agencies and the Department of Natural and Cultural Resources agree that certain records series possess only brief administrative, fiscal, legal, research, and reference value. These records series have been designated by retention periods that allow these records to be destroyed when “*reference value ends.*” All local government agencies hereby agree that they will establish and enforce internal policies setting minimum retention periods for the records that Natural and Cultural Resources has scheduled with the disposition instruction “*destroy when reference value ends.*” If a local government agency does not establish internal policies and retention periods, the local government agency is not complying with the provisions of this retention schedule and is not authorized by the Department of Natural and Cultural Resources to destroy the records with the disposition instruction “*destroy when reference value ends.*”

### **Record Copy**

A record copy is defined as “The single copy of a document, often the original, that is designated as the official copy for reference and preservation.”<sup>1</sup> The record copy is the one whose retention and disposition is mandated by these schedules; all additional copies are considered reference or access copies and can be destroyed when their usefulness expires. In some cases, postings to social media may be unofficial copies of information that is captured elsewhere as a record copy (e.g., a press release about an upcoming agency event that is copied to various social

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<sup>1</sup> Society of American Archivists, *Dictionary of Archives Terminology*.

media platforms). Appropriately retaining record copies and disposing of reference copies requires agencies to designate clearly what position or office is required to maintain an official record for the duration of its designated retention period.

### **Transitory Records**

Transitory records are defined as “record[s] that [have] little or no documentary or evidential value and that need not be set aside for future use.”<sup>2</sup>

North Carolina has a broad definition of public records. However, the Department of Natural and Cultural Resources recognizes that some records may have little or no long-term documentary or evidential value to the creating agency. These records are often called transitory records. They may be disposed of according to the guidance below. However, all public employees should be familiar with their appropriate retention schedule and any other applicable guidelines for their office. If there is a required retention period for these records, that requirement must be followed. When in doubt about whether a record is transitory or whether it has special significance or importance, retain the record in question and seek guidance from a DNCR records analyst.

Routing slips and transmittal sheets adding no information to that contained in the transmitted material have minimal value after the material has been successfully transmitted. These records may be destroyed or otherwise disposed of after receipt of the material has been confirmed. Similarly, “while you were out” slips, memory aids, and other records requesting follow-up actions (including voicemails and calendar invites) have minimal value once the official action these records are supporting has been completed and documented. These records may be destroyed or otherwise disposed of once the action has been resolved.

Drafts and working papers, including notes and calculations, are materials gathered or created to assist in the creation of another record. All drafts and working papers are public records subject to all provisions of Chapter 132 of the General Statutes, but many of them have minimal value after the final version of the record has been approved, and may be destroyed after final approval, if they are no longer necessary to support the analysis or conclusions of the official record. Drafts and working documents that may be destroyed after final approval include:

- Drafts and working papers for internal and external policies
- Drafts and working papers for internal administrative reports, such as daily and monthly activity reports;
- Drafts and working papers for internal, non-policy-level documents, such as informal workflows and manuals; and
- Drafts and working papers for presentations, workshops, and other explanations of agency policy that is already formally documented.

Forms used solely to create, update, or modify records in an electronic medium may be destroyed in office after completion of data entry and after all verification and quality control procedures, so long as these records are not required for audit or legal purposes. However, if the forms contain any analog components that are necessary to validate the information contained on them (e.g., a signature or notary’s seal), they must be retained according to the disposition instructions for the records series encompassing the forms’ function.


It is further agreed that these records may not be destroyed prior to the time periods stated; however, for sufficient reason they may be retained for longer periods. These schedules supersede previous versions of these schedules and any localized amendments; they are to remain in effect from the date of approval until they are reviewed and updated.

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<sup>2</sup> Ibid.


**APPROVAL RECOMMENDED**

\_\_\_\_\_  
Municipal/County Clerk or Manager  
Title: \_\_\_\_\_

  
\_\_\_\_\_  
Sarah E. Koonts, Director  
Division of Archives and Records

**APPROVED**

\_\_\_\_\_  
Head of Governing Body  
Title: \_\_\_\_\_

  
\_\_\_\_\_  
D. Reid Wilson, Secretary  
Department of Natural and Cultural  
Resources

County/Municipality: \_\_\_\_\_

Effective: October 1, 2021

## EXECUTIVE SUMMARY

- ✓ Some records are covered by the *General Records Schedule: Local Government Agencies* and, therefore, are not listed separately here.
- ✓ According to N.C. Gen. Stat. § 121-5(b) and N.C. Gen. Stat. § 132-3, you may destroy public records only with the consent of the Department of Natural and Cultural Resources (DNCR). The State Archives of North Carolina is the division of DNCR charged with administering a records management program. This schedule is the primary way the State Archives of North Carolina gives its consent. Without approving this schedule, your agency is obligated to obtain the State Archives of North Carolina's permission to destroy *any* record, no matter how insignificant.
- ✓ Each records series listed on this schedule has specific disposition instructions that will indicate how long the series must be kept in your office. In some cases, the disposition instructions are simply "retain in office permanently," which means that those records must be kept in your office forever. In other cases, the retention period may be "destroy in office when reference value ends." An agency may have reference copies of materials, meaning "a copy of a record distributed to make recipients aware of the content but not directing the recipient to take any action on the matter" (from Society of American Archivists, *Dictionary of Archives Terminology*). Your agency must establish and enforce internal policies by setting minimum retention periods for the records that the State Archives of North Carolina has scheduled with the disposition instructions, "destroy when reference value ends."
- ✓ E-mail is a record as defined by N.C. Gen. Stat. § 121-5 and N.C. Gen. Stat. § 132. It is the content of the e-mail that is critical when determining the retention period of a particular e-mail, including attachments, not the media in which the record was created. It is important for all agency employees and officials to determine the appropriate records series for specific e-mails and retain them according to the disposition instructions listed with the identified record series.
- ✓ The State Archives of North Carolina recommends that all agency employees and officials view the tutorials that are available online through the State Archives website in order to familiarize themselves with records management principles and practices. The State Archives of North Carolina's online tutorials include topics such as records management and scanning guidelines.
- ✓ The State Archives of North Carolina creates security preservation record copies for minutes and selected other records of governing bodies and commissions, adoption records, and maps and plats. Agencies can request copies of the digital images made during this process. Contact the appropriate Records Management Analyst to begin this process.
- ✓ If you have records that are not listed in this schedule, contact a Records Management Analyst. An analyst will discuss the nature of the records with you to determine if the records have historical value. If the records do not have historical value, we will ask you to complete a [Request for Disposal of Unscheduled Records](#) (page A-19) for records that are no longer being created.

## LEGEND FOR RECORDS SCHEDULE

This records retention and disposition schedule applies to records in all media, unless otherwise specified.



– symbol designating that one or more records in this series may be confidential or Includes confidential information.

**Item #** – an identifying number assigned to each records series for ease of reference.

**Series** – “a group of similar records that are . . . related as the result of being created, received, or used in the same activity.” (From Society of American Archivists, *Dictionary of Archives Terminology*). Series in this schedule are based on common functions in government offices.

**Records Series Title** – a short identification of the records in a series, based on their common function.

**Series Description** – a longer description of the records in a series, often including the types of records that can frequently be found in that series. This information is included underneath the Records Series Title.

**Disposition Instructions** – instructions dictating the length of time a series must be retained and how the office should dispose of those records after that time.

**Citation** – a listing of references to statutes, laws, and codes related to the records series. Citations can include:

- Authority: governing the creation of records
- Confidentiality: limiting access to public records
- Retention: setting a retention period

Throughout this schedule, items that cross-reference other items within this schedule are indicated with a SEE ALSO reference. If you hover your cursor over one of these items, you will see the hand tool that will enable you to click on the item to follow the link to that location.

### AUDITS: PERFORMANCE

Records concerning internal and external audits conducted to assess the function of government programs. Includes reports, working papers, corrective measures, and other related records.

SEE ALSO: Audits: Financial (STANDARD 2: BUDGET, FISCAL, AND PAYROLL RECORDS).

*Sample records series title and description with cross-reference included*

***No destruction of records may take place if litigation or audits are pending or reasonably anticipated. See also AUDITS, LITIGATION, AND OTHER OFFICIAL ACTIONS, page A-5.***



## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES

**STANDARD 10: PROGRAM OPERATIONAL RECORDS – AIRPORT AUTHORITY RECORDS**

Official records and materials created and accumulated incidental to the operation of a county or municipal airport.

ITEM #	STANDARD 10: AIRPORT AUTHORITY RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
10.01	<b>ACCESS CONTROL RECORDS</b> Records concerning employee or contractor access to facilities or resources.	Destroy in office 1 year after expiration.	
10.02	<b>AIR SPACE CONSTRUCTION</b> Applications to construct structures which may obstruct flight space. Includes correspondence and related records.	Destroy in office after 5 years.	
10.03	<b>AIRFIELD INSPECTION</b> Records concerning airfield inspections on runway conditions, fueling agents, fire and rescue facilities, ground vehicle control and other airport condition information.	Destroy in office after 1 year.	Authority/Retention: 14 CFR 139.301
10.04	<b>AIRPORT MASTER RECORD</b> Federal Aviation Administration (FAA) form 5010 documenting basic information concerning airports.	Destroy in office when superseded or obsolete.	

10: Airport Authority

\* No destruction of records may take place if audits or litigation are pending or reasonably anticipated. See AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page A-5.

± The agency hereby agrees that it will establish and enforce internal policies setting minimum retention periods for the records that Natural and Cultural Resources has scheduled with the disposition instruction "destroy when reference value ends." Please use the space provided.

## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 10: AIRPORT AUTHORITY RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
10.05	<b>LAND DEVELOPMENT AND PLANNING STUDIES AND REPORTS</b> Records documenting local government and airport authority land use and development planning.	Retain in office permanently.	
10.06	<b>RADIO LOGS</b> Records of radio calls received and placed.	Destroy in office after 1 year.	

10: Airport Authority

\* No destruction of records may take place if audits or litigation are pending or reasonably anticipated. See AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page A-5.

± The agency hereby agrees that it will establish and enforce internal policies setting minimum retention periods for the records that Natural and Cultural Resources has scheduled with the disposition instruction "destroy when reference value ends." Please use the space provided.

## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES

**STANDARD 11: PROGRAM OPERATIONAL RECORDS – ANIMAL SERVICES RECORDS**

Records created and received during the conduct of animal services programs.

NOTE: Some records are covered by General Records Schedule: Local Government Agencies and, therefore, are not listed separately here. See Reference (Reading) File and Reports and Studies (Administration and Management Records).



ITEM #	STANDARD 11: ANIMAL SERVICES RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
11.01	<b>ANIMAL ABUSE AND CRUELTY RECORDS</b> Includes complaints, citations and/or compliance orders, and other related records.	Destroy in office after 5 years.*	See G.S. 14-360 for definition of animal cruelty.
11.02	<b>ANIMAL COMPLAINT RECORDS</b> Includes complaints of animal nuisances.	Destroy in office after 3 years.*	
11.03	<b>ANIMAL CONTROL RECORDS</b> Records of animal control calls. Includes information regarding animal bites, animals received from residents, strays caught, animals taken to shelter or returned to owner, use of tranquilizer guns, and other related records. Also includes citations and/or compliance orders issued to animal owners for violations of government ordinances.	a) Destroy in office records concerning dangerous animals when known dead or after 10 years. b) Destroy in office animal control citations and compliance orders after 3 years.* c) Destroy in office remaining records after 1 year.	

\* No destruction of records may take place if audits or litigation are pending or reasonably anticipated. See AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page A-5.

± The agency hereby agrees that it will establish and enforce internal policies setting minimum retention periods for the records that Natural and Cultural Resources has scheduled with the disposition instruction "destroy when reference value ends." Please use the space provided.

## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 11: ANIMAL SERVICES RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
11.04 	<b>ANIMAL LICENSING RECORDS</b> Records concerning the licensing of dogs, cats, and other animals. Includes owner and animal information and record of fees paid.	Destroy in office after 3 years.*	Confidentiality: G.S. 132-1.2 (2)
11.05 	<b>ANIMAL SHELTER RECORDS</b> Records of animals impounded at the shelter, including date of impoundment, length of impoundment, disposition of animal, and any other information required by rules adopted by the State Board of Agriculture. Also includes certificates of animal release (e.g., adoption, reclaim, transfer, return to field) and owner contact records.	Destroy in office 3 years after date of impoundment.	Authority/Retention: G.S. 19A-32.1(j)  Confidentiality (for specific counties): G.S. 132-1.15
11.06	<b>CONTROLLED SUBSTANCE EUTHANASIA LOG</b> Includes amount of controlled substances used.	Destroy in office after 2 years.	Retention: 21 CFR 1304.04
11.07	<b>HISTORIES OF PET OWNERS</b> Records concerning information for each animal owner who violates government ordinances. Includes complaint forms and other related records.	Destroy in office after 3 years.*	
11.08	<b>RABIES VACCINATION RECORDS</b> Includes rabies vaccination certificates submitted to agency by area veterinarians.	Destroy in office after 3 years.	Authority: G.S. 130A-189

\* No destruction of records may take place if audits or litigation are pending or reasonably anticipated. See AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page A-5.


± The agency hereby agrees that it will establish and enforce internal policies setting minimum retention periods for the records that Natural and Cultural Resources has scheduled with the disposition instruction "destroy when reference value ends." Please use the space provided.

## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES

**STANDARD 12: PROGRAM OPERATIONAL RECORDS – CODE ENFORCEMENT AND INSPECTION RECORDS**

Official records and materials created and accumulated during the conduct of local government code enforcement and inspection programs.

NOTE: Some records are covered by the General Records Schedule: Local Government Agencies and, therefore, are not listed separately here.

ITEM #	STANDARD 12: CODE ENFORCEMENT AND INSPECTION RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
12.01	<b>AIR POLLUTION SOURCE INFORMATION</b> Includes records for facilities which are no longer operational.	Destroy in office after 2 years.*	
12.02	 <b>BLUEPRINTS AND SPECIFICATIONS</b> Records concerning blueprints and specifications of local government owned buildings and facilities, or drawings submitted when applying for a building permit for new construction. Includes as-built plans and related records concerning approved changes or used in determining code compliance and enforcement of building code.  SEE ALSO: GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES, Blueprints and Specifications (STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS).	a) Retain agency blueprints and specifications for life of structure. b) Destroy in office commercial blueprints and specifications 1 year after completion of project. c) Destroy in office residential blueprints and specifications when reference value ends.±  Agency Policy: Destroy in office after <u>7 years</u>	Confidentiality: G.S. 132-1.7

\* No destruction of records may take place if audits or litigation are pending or reasonably anticipated. See AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page A-5.

± The agency hereby agrees that it will establish and enforce internal policies setting minimum retention periods for the records that Natural and Cultural Resources has scheduled with the disposition instruction “destroy when reference value ends.” Please use the space provided.

## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 12: CODE ENFORCEMENT AND INSPECTION RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
12.03	<p><b>BUILDING AND ROAD PERMITTING AND INSPECTION RECORDS</b> Records documenting applications for permits from property owners to erect new structures or manufactured homes, or to make structural modifications, demolition, fire permits, or the installation of plumbing, electrical, or mechanical systems. Includes permits, inspection reports, inspector's worksheets, inspection requests, denial reports, sketches, correspondence (including e-mail), and contractor change forms.</p>	<p>a) Destroy in office permits, applications, and inspection reports (or worksheets) 6 years after Certificate of Occupancy is issued or project is complete (inactive).</p> <p>b) Destroy in office Certificate of Occupancy 6 years after permit is expired.</p> <p>c) Destroy in office remaining records, including applications for which a permit was never issued, when reference value ends.±</p> <p>Agency Policy: Destroy in office after <u>90 Days</u></p>	
12.04	<p><b>CONTROLLED SUBSTANCE LABS DECONTAMINATION RECORDS</b> Records concerning decontamination compliance.</p>	Destroy in office 3 years after documented decontamination is complete.	
12.05	<p><b>DROUGHT CONTINGENCY PLANS</b> Includes water conservation plans in the event of a drought.</p>	Destroy in office when superseded or obsolete.	
12.06	<p><b>EROSION AND SEDIMENT CONTROL ENFORCEMENT CASES</b> Includes settled legal matters and penalties.</p> <p>SEE ALSO: Violations: Building and Housing, below.</p>	Destroy in office 6 years after settlement.*	

\* No destruction of records may take place if audits or litigation are pending or reasonably anticipated. See AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page A-5.

± The agency hereby agrees that it will establish and enforce internal policies setting minimum retention periods for the records that Natural and Cultural Resources has scheduled with the disposition instruction "destroy when reference value ends." Please use the space provided.

## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES




ITEM #	STANDARD 12: CODE ENFORCEMENT AND INSPECTION RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
12.07	<b>EROSION AND SEDIMENT CONTROL PLANS</b> Includes approved and disapproved plans as well as revisions and addenda.	a) Destroy in office approved plans 6 years after approval or last revision and/or addendum.  b) Destroy in office non-approved plans after 3 years.	
12.08	<b>EXEMPTION (VARIANCE) RECORDS</b> Records concerning exemptions and variances concerned with the installation of water, sewer, gas, or electric lines.	a) Destroy in office 5 years after expiration.*  b) Destroy in office records for which an exemption or variance was not issued after 3 years.	Retention: 40 CFR 141.33 15A NCAC 18C .1526
12.09	<b>GOING-OUT-OF-BUSINESS LICENSES</b> Records concerning licenses granted to business to hold going out of business, water and smoke damage, and distress sales.	Destroy in office 1 year expiration.	
12.10	<b>GROUNDWATER MONITORING RECORDS</b> Includes all groundwater monitoring wells and associated groundwater surface elevations.	Destroy in office after 5 years.*	Authority: 15 NCAC 2C .0100
12.11	<b>ILLEGAL DUMPING FILE</b> Records concerning illegal dumping complaints received.  SEE ALSO: Violations: Solid Waste Management, below.	Destroy in office after 5 years.*	
12.12	<b>INSPECTIONS</b> Inspections conducted by local government agencies concerning enforcement of state and local laws, codes, and ordinances.	Destroy in office after 6 years.*	

\* No destruction of records may take place if audits or litigation are pending or reasonably anticipated. See AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page A-5.

± The agency hereby agrees that it will establish and enforce internal policies setting minimum retention periods for the records that Natural and Cultural Resources has scheduled with the disposition instruction "destroy when reference value ends." Please use the space provided.

## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 12: CODE ENFORCEMENT AND INSPECTION RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
12.13	<b>LEAD AND COPPER COMPLIANCE RECORDS</b> Includes all monitoring records required by federal, state, and local regulations.	Destroy in office after 12 years.*	Retention: 40 CFR 141.91
12.14	<b>LANDFILL TONNAGE AND COST FILE</b>	Destroy in office after the 5 year reporting period is complete.	
12.15	<b>PERMITS: CONSTRUCTION</b> Records documenting applications and permits regarding sign installation, fencing, swimming pools, driveways, or similar activity required by local ordinance.  SEE ALSO: GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES, Miscellaneous (Non-Building) Applications, Licenses, and Permits (STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS).	a) Destroy in office 3 years after completion of project.  b) Destroy in office applications for which a permit was never issued when reference value ends.±  Agency Policy: Destroy in office after <u>90 Days</u>	
12.16	 <b>PERMITS: PUBLIC UTILITIES PROJECTS</b> Records documenting permits, approval letters, and other related documentation required by local, state, or federal ordinance, regulation, or statute. Includes records regarding National Pollutant Discharge Elimination System (NPDES) permits.	a) Retain in office approval letters and supporting documentation permanently.  b) Destroy in office permits 6 years after expiration, cancellation, revocation, or denial.*	Authority: 40 CFR 122.28 15A NCAC 18C .0300  Confidentiality: 15A NCAC 02H .0115

\* No destruction of records may take place if audits or litigation are pending or reasonably anticipated. See AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page A-5.

± The agency hereby agrees that it will establish and enforce internal policies setting minimum retention periods for the records that Natural and Cultural Resources has scheduled with the disposition instruction "destroy when reference value ends." Please use the space provided.



## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 12: CODE ENFORCEMENT AND INSPECTION RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
12.17	<b>RECREATIONAL VEHICLE REGISTRATION RECORDS</b> Records concerning issuance of registrations/decals for recreational vehicles. Includes, but is not limited to, golf carts, canoes, and mopeds as well as proof of insurance and renewals.	Destroy in office 1 year after expiration.*	
12.18	<b>UNSAFE BUILDINGS FILE</b> Records documenting inspections and notifications to owners of unsafe conditions relative to a particular structure.  SEE ALSO: Violations: Building and Housing, below.	Destroy in office after 6 years provided all issues have been resolved.*	
12.19	<b>VALVE OPERATION FILE</b>	Destroy in office when reference value ends. ±  Agency Policy: Destroy in office after <u>obsolete or superseded</u>	
12.20	<b>VIOLATIONS: BUILDING AND HOUSING</b> Records documenting violations of building and fire code, minimum housing, and erosion and sediment control. Includes complaints, summons, notices, appeals, and other information created or compiled during the course of investigation and resolution of each alleged violation.  SEE ALSO: Water Analysis, below.	a) Destroy building code violations in office 6 years after verification of correction.  b) Destroy remaining records in office 3 years after verification of correction.*	

\* No destruction of records may take place if audits or litigation are pending or reasonably anticipated. See AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page A-5.

± The agency hereby agrees that it will establish and enforce internal policies setting minimum retention periods for the records that Natural and Cultural Resources has scheduled with the disposition instruction "destroy when reference value ends." Please use the space provided.

## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 12: CODE ENFORCEMENT AND INSPECTION RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
12.21	<b>VIOLATIONS: SOLID WASTE MANAGEMENT</b> Includes complaints, notices of violations, citations, investigation records, court documents, and other related records issued by solid waste environmental enforcement programs.	Destroy in office 7 years after resolution of case.*	
12.22	<b>VIOLATIONS: WATER CONSERVATION</b> Records concerning notices of water conservation violations.	Destroy in office when reference value ends. ± Agency Policy: Destroy in office after <u>1 year</u>	
12.23	<b>WASTEWATER POLLUTION CONTROL AND ABATEMENT RECORDS</b>	Destroy in office after 5 years.*	Authority: 15A NCAC 2B .0505
12.24	<b>WASTEWATER QUALITY ANALYSIS RECORDS</b>	a) Destroy in office analysis reports after 3 years.* b) Destroy in office monitoring and calculation sheets after 1 year.*	Authority: 15A NCAC 2B .0505

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 12: CODE ENFORCEMENT AND INSPECTION RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
12.25	<p><b>WATER ANALYSIS</b> Records concerning bacteriological, chemical, radiological, and physical analyses and climatological observations as well as records of actions taken to correct violations.</p> <p>SEE ALSO: Violations: Building and Housing and Violations: Water Conservations, above.</p>	<p>a) Destroy in office records of chemical and radiological analysis after 10 years.</p> <p>b) Destroy in office records of bacteriological and turbidity analysis after 5 years.</p> <p>c) Destroy in office records of actions taken to correct violations 3 years after last corrective action taken.</p> <p>d) Destroy in office remaining records after 5 years.</p>	<p>Retention: 40 CFR 141.33 15A NCAC 18C .1526</p>
12.26	<p><b>WATER SYSTEM OPERATIONS RECORDS</b> Records concerning the operations of water supply, treatment, distribution, and collection. Includes backflow prevention reports, flow reports, capacity studies, pump station reports, and similar records that summarize</p>	<p>Destroy in office after 10 years.</p>	<p>Retention: 40 CFR 141.33 15A NCAC 18C .1526</p>
12.27	<p><b>WATER TANKS, SPECIFICATIONS, AND BOOSTER STATIONS FILE</b></p>	<p>Destroy in office after 5 years.*</p>	

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES

**STANDARD 13: PROGRAM OPERATIONAL RECORDS – EMERGENCY MEDICAL SERVICES AND FIRE DEPARTMENT RECORDS**

Official records documenting the primary functions of emergency services programs and fire departments.

Footage from body-worn cameras is scheduled by the content captured or the purpose of the footage rather than by its format. Recordings may fit under FIRE INVESTIGATION CASE FILES, DISPATCH RECORDS AND RECORDINGS, PUBLICITY RECORDS (General Schedule), TRAINING AND EDUCATIONAL RECORDS (General Schedule), and other items as appropriate. Footage is only confidential if it fits within an item where confidentiality is conferred by state or federal statute.


ITEM #	STANDARD 13: EMERGENCY MEDICAL SERVICES AND FIRE DEPARTMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
13.01 	<b>911 COMMUNICATION RECORDS AND RECORDINGS</b> Records documenting any communications made by the public with 911. Includes transcripts and recordings of 911 calls received, transcripts of text messages received by 911, and computer-aided dispatch (CAD) reports.  SEE ALSO: Dispatch Records and Recordings, below AND PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES, Communication Records (STANDARD 20: LAW ENFORCEMENT RECORDS)	Destroy in office after 30 days, if not made part of a case file.*	Confidentiality: G.S. 132-1.5 G.S. 132-1.4(c)(4)  Retention: G.S. 132-1.4(i)
13.02 	<b>AMBULANCE CALL REPORTS (ACR)/PATIENT CARE REPORTS (PCR)</b> Records concerning equipment used, patient location, nature of call, vital signs and other physical signs, care rendered, medicine ordered, etc.	a) Transfer copy of report to the admitting hospital for inclusion into patient's medical record.  b) Destroy original in office after 3 years.*	Confidentiality: G.S. 130A-12

\* No destruction of records may take place if audits or litigation are pending or reasonably anticipated. See AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page A-5.

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 13: EMERGENCY MEDICAL SERVICES AND FIRE DEPARTMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
13.03	<b>BUILDING AND FIRE SAFETY SYSTEM PLANS</b> Records concerning plans and fire safety systems of commercial, industrial, and government-owned properties.	Destroy in office when superseded or obsolete.	
13.04	 <b>DISPATCH RECORDS AND RECORDINGS</b> Records and recordings concerning activities during an emergency services dispatch. Includes company run reports and fire journals as well as ambulance dispatch and service run records. Also includes footage from body-worn cameras of EMS and Fire Department personnel when responding to an emergency if not otherwise included in a separate item.  SEE ALSO: 911 Communication Records and Recordings, above AND PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES, Communication Records (STANDARD 20: LAW ENFORCEMENT RECORDS).	Destroy in office after 30 days, if not made part of a case file.*	Confidentiality: G.S. 132-1.4 G.S. 143-518 45 CFR 164.501 42 U.S.C. 1395x
13.05	<b>FIRE ALARM AND AUTOMATIC EXTINGUISHER FILE</b> Records documenting licenses and insurance certificates of companies that perform installations of fire alarm and automatic extinguishing systems.	Destroy in office when superseded or obsolete.	
13.06	<b>FIRE DISPATCH FILE</b> Records concerning fire dispatch zones. Includes maps of fire dispatch zones, census tract information, annexation research, street closings, and other related material.	Destroy in office when superseded or obsolete.	


13: EMS &amp; Fire Department

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES




ITEM #	STANDARD 13: EMERGENCY MEDICAL SERVICES AND FIRE DEPARTMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
13.07	<p><b>FIRE INVESTIGATION CASE FILES</b> Records concerning investigations of fire. Includes reports, photographs, evidence, and other related records.</p> <p> SEE ALSO: PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES, Case File: Felonies AND Case File: Misdemeanors (STANDARD 20: LAW ENFORCEMENT RECORDS).</p>	<p>a) Retain in office permanently when loss of life occurs or if a publicly-owned building is involved.*</p> <p>b) Destroy in office after 10 years when arson is involved.*</p> <p>c) Destroy in office after 5 years when cause of fire is determined to be accidental and no loss of life occurs.*</p>	Confidentiality: G.S. 132-1.4
13.08	<p><b>FIRE SAFETY INSPECTIONS AND PERMITS</b> Records documenting inspections of and permits issued for fire protection measures and procedures for systems and buildings.</p>	<p>a) Destroy in office inspections with no defects after 3 years.</p> <p>b) Destroy in office inspections with noted defects 3 years after defects are corrected.*</p> <p>c) Destroy in office permits 3 years after expiration.</p>	
13.09	<p><b>NORTH CAROLINA FIRE INCIDENT REPORT</b> Includes report required by state statute to document certain fire incidents.</p> <p><i>For retention of copies of fire incident reports filed with other agencies, see: GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES, Reports (STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS).</i></p>	Retain original report permanently.	Authority/Retention: G.S. 58-79-45

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2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 13: EMERGENCY MEDICAL SERVICES AND FIRE DEPARTMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
13.10 	<b>PHARMACEUTICAL AND NARCOTICS RECORDS</b> Records documenting the administration of pharmaceuticals and narcotics to patients as required by the Drug Enforcement Agency.	Destroy in office after 3 years.*	Authority: 21 CFR 1310.03  Confidentiality: G.S. 130A-12  Retention: 21 CFR 1310.04

13: EMS & Fire Department

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES

**STANDARD 14: PROGRAM OPERATIONAL RECORDS – PARKS AND RECREATION RECORDS**

Records created and received by Parks and Recreation departments.

ITEM #	STANDARD 14: PARKS AND RECREATION RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
14.01	<b>ADMISSION RECORDS</b> Records of admissions to parks or recreation facilities.	Destroy in office after 3 years.*	
14.02	<b>CITATIONS RECORDS</b> Citations issued by park personnel to persons who violate park rules and regulations.	Destroy in office after 2 years.	
14.03	<b>OFFICIALS FILE</b> Records concerning individuals who officiate games. Includes schedule and correspondence (including e-mail).  SEE ALSO: GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES, Payroll and Earnings Records (STANDARD 2: BUDGET, FISCAL, AND PAYROLL RECORDS) or Seasonal and Contract Worker Records (STANDARD 4: HUMAN RESOURCES RECORDS) for disposition of payment records.	Destroy in office after 3 years.	


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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 14: PARKS AND RECREATION RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
14.04	<p><b>PARKS PLANNING FILE</b> Records concerning master plans and working plans for each park property and recreational facility which show layout, topography, and proposed developments and improvements. Includes drainage and resource maps, aerial maps, site analysis drawings, construction plans, and as-built drawings.</p> <p>SEE ALSO: GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES, Strategic Plan (STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS) AND GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES, Maps: Parks (STANDARD 3: GEOGRAPHIC INFORMATION SYSTEMS (GIS) RECORDS).</p>	<p>a) If an element of the Strategic Plan, destroy in office when reference value ends.±  Agency Policy: Destroy in office after <u>Strategic Plan is approved</u></p> <p>b) If not an element of the Strategic Plan, destroy in office when superseded or obsolete.</p>	
14.05	<p><b>POOL RECORDS</b> Records concerning monthly reports indicating operational data, chemicals used, chlorination levels and other information relating to pool construction, maintenance, and health and safety.</p>	Destroy in office after 1 year.	
14.06	<p><b>RECREATION PROGRAMS</b> Records concerning athletic and recreation programs. Includes staff notes, lesson plans, course descriptions, instruction manuals, schedules, team rosters, reservation records, copies of receipts for fees paid, age verification records, and concession operators list.</p> 	<p>a) Destroy in office program records after 3 years.</p> <p>b) Destroy age verification records when reference value ends.±  Agency Policy: Destroy in office after <u>60 Days</u></p>	Confidentiality: G.S. 132-1.12

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 14: PARKS AND RECREATION RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
14.07	TICKET STUBS	Destroy in office when reference value ends. ± Agency Policy: Destroy in office after <u>1 Week</u>	

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES

**STANDARD 15: PROGRAM OPERATIONAL RECORDS – PLANNING AND REGULATION OF DEVELOPMENT RECORDS**

Official records and materials created and accumulated during the conduct of local government planning, regulation of development, and zoning programs.

Community Development Block Grants (CDBG) records are found in Standard 16: Public Housing Authorities, Redevelopment Commissions, and Entitlement Communities Records.

NOTE: Some records are covered by the Local Government Agencies General Records Retention and Disposition Schedule and, therefore, are not listed separately here.

ITEM #	STANDARD 15: PLANNING AND REGULATION OF DEVELOPMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
15.01	<b>BOARD OF ADJUSTMENT CASE FILES AND INDEXES</b> Cases submitted to the board requesting variances from current zoning ordinances. Includes indexes to cases reviewed by the board.	a) Retain indices in office permanently. b) Destroy in office case files after 6 years.*	Retention: G.S. 1-50(5)

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 15: PLANNING AND REGULATION OF DEVELOPMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
15.02	<p><b>CERTIFICATES OF APPROPRIATENESS</b>            Certificates submitted by the Historic Preservation Commission allowing alterations to exterior portions of building and structures on or within historic landmarks and districts. Includes applications and other related records.</p>	<p>a) Retain in office certificates for life of structure and then destroy.</p> <p>b) Destroy in office denied applications when reference value ends. ±             Agency Policy: Destroy in office after <u>90 Days</u></p> <p>c) Destroy in office remaining records when reference value ends. ±             Agency Policy: Destroy in office after <u>90 Days</u></p>	<p>Authority:            G.S. 160A-400.9</p>
15.03	<p><b>COMPREHENSIVE PLAN AND AMENDMENTS</b>            Official copies of comprehensive plan and all background surveys, studies, reports, draft versions of plans, and supporting documentation.</p> <p>SEE ALSO: GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES, Strategic Plan (STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS).</p>	<p>a) Retain in office permanently adopted plan and amendments.</p> <p>b) Destroy in office remaining records 3 years after adoption of plan.</p>	

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 15: PLANNING AND REGULATION OF DEVELOPMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
15.04	<b>CONDITIONAL USE PERMIT RECORDS AND INDEX</b> Records concerning applications for conditional use permits. Permits allow for the construction of buildings, on the condition that impacts on neighborhoods are mitigated. Includes original application, blueprint drawings, investigative reports, planning commission recommendations, cash receipts, and related correspondence (including e-mail). Also includes reference copies of variances or exceptions from zoning regulations granted by the Board of Adjustment.	a) Destroy in office 3 years after discontinuance of use.  b) Destroy in office applications for which a permit was never issued when reference value ends. ±  Agency Policy: Destroy in office after <u>90 Days</u>	
15.05	<b>DECLARATIONS AND BY-LAWS FROM TOWNHOUSES, CONDOMINIUMS, PLANNED RESIDENTIAL DEVELOPMENTS, COMMON AREAS, ETC.</b>	a) If not filed in Register of Deeds or similar agency, retain in office permanently.  b) If filed in Register of Deeds or similar agency, destroy in office when reference value ends. ±  Agency Policy: Destroy in office after <u>filed with appropriate agency</u>	Authority: G.S. 47C-2-103
15.06	<b>ENVIRONMENTAL IMPACT STUDIES</b> Records and reports concerning the environmental impact of major projects proposed by localities and reviewed by local officials.	Retain in office permanently.	
15.07	<b>OPEN SPACE CLASSIFICATION CASE FILE</b>	Retain in office permanently.	

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 15: PLANNING AND REGULATION OF DEVELOPMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
15.08	<b>PERMITS: TEMPORARY MANUFACTURED HOME</b> Records created to temporarily authorize the location of a manufactured home on the same lot as a single family residence.	Destroy in office 6 years after permit expires.	Retention: G.S. 1-50(5)
15.09	<b>PERMITS: ZONING COMPLIANCE</b> For residential uses, non-residential uses, and accessory structures.	a) Retain in office permits concerning subdivision, historical structure, major commercial or industrial development, or capital construction, where county or municipality is lead agency, permanently.  b) Destroy in office permits concerning subdivision, historic structures, major commercial or industrial development, or capital construction, where county or municipality is not lead agency, 6 years after last entry.  c) Destroy in office any other permits and related records 6 years after last entry.	Retention: G.S. 1-50(5)
15.10	<b>PETITION &amp; REGULATION RECORDS</b>	Destroy in office after 5 years.*	

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 15: PLANNING AND REGULATION OF DEVELOPMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
15.11	<p><b>PLANNING REVIEW CASE FILE</b> For required review of site plan, zoning variance, special permit, change of zoning, subdivision creation or enlargement, municipal or county planning action, or other required review; including, but not limited to, maps, plans, sketches, photographs, engineering reports, environmental impact statement and studies, copies of zoning records, project narrative, correspondence (including e-mail), and record of final determination.</p>	<p>a) Retain plan reviews and related records containing subdivision, historical structure, major commercial or industrial development, or capital construction, where county or municipality is lead agency, permanently.</p> <p>b) Destroy in office plan reviews and related records containing subdivision, historic structures, major commercial or industrial development, or capital construction, where county or municipality is not lead agency, 6 years after last entry.</p> <p>c) Destroy in office any other mandatory reviews and related records 6 years after last entry.</p>	Retention: G.S. 1-50(c)
15.12	<p><b>REZONING RECORDS AND INDEXES</b> Records concerning applications to rezone property within the county or municipality. Includes original applications, review forms, maps of areas involved, copies of investigative reports, copies of relevant planning board minutes, notices of hearings, and development agreements.</p>	Retain in office permanently.	

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 15: PLANNING AND REGULATION OF DEVELOPMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
15.13	<p><b>SUBDIVISION RECORDS</b> Includes maps, plats, topographical data, names of streets, records of public utilities, action by council, etc. Also includes preliminary subdivision and group development site plans.</p> <p>SEE ALSO: GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES, Maps: Plats (STANDARD 3: GEOGRAPHIC INFORMATION SYSTEMS RECORDS).</p>	<p>a) If not filed in Register of Deeds or similar agency, retain in office permanently.</p> <p>b) If filed in Register of Deeds or similar agency, destroy in office when reference value ends. ±  <div style="text-align: center;">filed with appropriate agency</div>           Agency Policy: Destroy in office after <u>appropriate agency</u></p>	
15.14	<p><b>VARIANCES</b> Includes zoning variances, watershed variances, and subdivision variances.</p>	Retain official copies permanently in the minutes of the Board of Adjustment or other governing body.	
15.15	<p><b>VIOLATIONS: ZONING</b> Records concerning notices of zoning violations.</p>	Destroy in office after 6 years.*	Retention: G.S. 1-50(5)

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2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



**STANDARD 16: PROGRAM OPERATIONAL RECORDS – PUBLIC HOUSING AUTHORITIES, REDEVELOPMENT COMMISSIONS, AND ENTITLEMENT COMMUNITIES RECORDS**

Official records and materials created and received by public housing authorities, redevelopment commissions, and entitlement communities operated by local government agencies. Where there is a local funding match required to qualify for grant programs, all records should be retained according to the grant requirements listed below.

NOTES: Some records, such as those for Section 8 assistance, are covered by the Local Government Agencies General Records Retention and Disposition Schedule and, therefore, are not listed separately here. See Bond Closing Records (Budget, Fiscal, and Payroll Records), Grants (Administration and Management Records), and Grants: Financial (Budget, Fiscal, and Payroll Records). 24 CFR Parts 50-58 lay out the environmental review responsibilities of entities but do not establish specific retention requirements, so these records should be handled in accordance with the requirements of the funding source.

ITEM #	STANDARD 16: PUBLIC HOUSING AUTHORITIES, REDEVELOPMENT COMMISSIONS, AND ENTITLEMENT COMMUNITIES RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
16.01	<p><b>APPRAISAL PROJECT FILE</b>                      Evaluations of properties and structures within proposed projects. File includes financial assessments of the worth of real estate and building within proposed project areas. File may also include assessments of architectural and historical significance and condition of the involved structures and real estate.</p>	<p>a) Retain records with historical value permanently.                       b) Destroy in office remaining records 5 years after completion of abandonment of project.*</p>	

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES




ITEM #	STANDARD 16: PUBLIC HOUSING AUTHORITIES, REDEVELOPMENT COMMISSIONS, AND ENTITLEMENT COMMUNITIES RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
16.02	<p><b>COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) RECORDS</b> Records concerning the administration of projects funded under the Community Development Block Grant (CDBG) program, including both direct grants and regrants. Includes applications, reports, audits, certificates, maps, and other related records.</p>	<p>a) Retain records with historical value permanently. b) Destroy in office rejected applications after 1 year. c) Destroy in office remaining records 4 years after execution of the closeout agreement for the grant.</p>	Retention: 24 CFR 570
16.03	<p><b>COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) RECORDS: OUTSTANDING LOAN BALANCES</b> Records concerning individual activities under the Community Development Block Grant (CDBG) program for which there are outstanding loan balances, other receivables, or contingent liabilities. Includes reports, audits, and other related records.</p>	<p>a) For recipients, destroy in office 3 years after the receivables or liabilities have been satisfied. b) For subrecipients, destroy in office after such receivables or liabilities have been satisfied.</p>	Retention: 24 CFR 570.502(a)(7)(i)(B)
16.04	<p><b>COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) RECORDS: SUBJECT TO REVERSION OF ASSETS PROVISIONS OR CHANGE OF USE OF REAL PROPERTY</b> Records concerning real property which was acquired or improved in whole or in part using Community Development Block Grant (CDBG) funds. Includes reports, audits, and other related records.</p>	<p>a) For recipients, destroy in office 3 years after these provisions no longer apply to the activity. b) For subrecipients, destroy in office when these provisions no longer apply to the activity.</p>	Authority: 24 CFR 570.503(b)(7) 24 CFR 570.505  Retention: 24 CFR 570.502(a)(7)(i)(B)

\* No destruction of records may take place if audits or litigation are pending or reasonably anticipated. See AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page A-5.

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 16: PUBLIC HOUSING AUTHORITIES, REDEVELOPMENT COMMISSIONS, AND ENTITLEMENT COMMUNITIES RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
16.05	<b>CONTINUUM OF CARE RECORDS</b> Records documenting the participation of the agency in funding by the Department of Housing and Urban Development. Includes required Federal compliance records, program records, financial records, and other related records.	a) Destroy in office records documenting the acquisition, new construction, or rehabilitation of a project site 15 years after the date site is first occupied/used.  b) Destroy in office program participant records 5 years after the expenditure of all funds from the grant under which the program participant was served.  c) Destroy in office all remaining records after 5 years.	Retention: 24 CFR 578.103(c)
16.06	 <b>CRIMINAL RECORDS CHECKS</b> Records received by the local agency to screen applicants for admission to covered housing programs and for lease enforcement or eviction.	Destroy in office once the purpose for which the record was requested has been accomplished, including expiration of the period for filing a challenge to the PHA action without institution of a challenge or final disposition of any such litigation.	Confidentiality/ Retention: 24 CFR 5.903(g) 24 CFR 5.905(c)


16: Public Housing

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 16: PUBLIC HOUSING AUTHORITIES, REDEVELOPMENT COMMISSIONS, AND ENTITLEMENT COMMUNITIES RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
16.07 	<b>EMERGENCY SOLUTIONS GRANTS (ESG) RECORDS</b> Records documenting the participation of the agency in funding by the Department of Housing and Urban Development. Includes case management records for program participants, required federal compliance records, program records, financial records, and other related records.	a) Destroy records supporting the expenditure of federal funds passed through NC Department of Health and Human Services (DHHS) on a fiscal year basis when the DHHS Office of the Controller provides written guidance that records are released from all audits and other official actions.  b) Destroy in office records documenting renovation of an emergency shelter 10 years after the date that ESG funds are first obligated for the renovation.  c) Destroy in office participant records 5 years after the expenditure of all funds from the grant under which the program participant was served.  d) Destroy in office all remaining records after 5 years.	Confidentiality: 24 CFR 576.500(x)  Retention: 24 CFR 576.500(y)
16.08	<b>FAÇADE PROJECT FILES</b> Records documenting the re-granting of funds received by the agency to restore exteriors of architecturally important structures in project areas. Includes contracts, photographs, and correspondence.	Retain in office permanently.	

16: Public Housing

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 16: PUBLIC HOUSING AUTHORITIES, REDEVELOPMENT COMMISSIONS, AND ENTITLEMENT COMMUNITIES RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
16.09	<p><b>HOME INVESTMENT PARTNERSHIPS PROGRAM RECORDS</b> Records documenting the participation of the agency in funding by the Department of Housing and Urban Development. Includes records concerning designation as a participating jurisdiction, program records, project records, Community Housing Development Organizations records, financial records, program administration records, records concerning other federal requirements, and other related records.</p>	<p>a) Destroy in office rental assistance records 5 years after termination of assistance.* b) Destroy in office written agreements 5 years after termination.* c) Destroy in office 5 years after the affordability period terminates records of individual tenant income verifications, projects rents and inspections, and documents imposing recapture/resale restrictions. d) Destroy in office records covering displacements and acquisition 5 years after final payment.* e) Destroy in office remaining records after 5 years.*</p>	Authority/Retention: 24 CFR 92.508
16.10	<p><b>HOUSING ASSISTANCE FOR PERSONS WITH DISABILITIES</b> Records documenting the participation of the agency in funding by the Department of Housing and Urban Development. Includes verifications of disability, grant agreements, performance reports, and other related records.</p>	Destroy in office 5 years after the end of the grant term.	Retention: 24 CFR 582.301(c) 24 CFR 583.305(c)

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 16: PUBLIC HOUSING AUTHORITIES, REDEVELOPMENT COMMISSIONS, AND ENTITLEMENT COMMUNITIES RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
16.11	<b>HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS (HOPWA) RECORDS</b> Records documenting the participation of the agency in funding by the Department of Housing and Urban Development. Includes grant agreements, performance reports, and other related records.	Destroy in office after 5 years.	Authority/Retention: 24 CFR 574 24 CFR 5.106(d)
16.12	<b>LANDLORD MONITORING RECORDS</b> Records documenting monitoring of landlords of properties used in affordable or subsidized housing programs. Includes certifications and forms and other compliance-related records.	Destroy in office after 5 years.	
16.13	<b>REDEVELOPMENT PLANS</b> Records concerning redevelopment projects. Includes documentation of the review and certification process.	a) Retain in office permanently records concerning approved redevelopment projects.  b) Destroy in office remaining records 2 years after rejection.	

16: Public Housing

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES

**STANDARD 17: PROGRAM OPERATIONAL RECORDS – PUBLIC TRANSPORTATION SYSTEMS RECORDS**

Records received and created by area transit systems and authorities necessary to meet all statutory requirements.

NOTE: Some records are covered by the Local Government Agencies General Records Retention and Disposition Schedule and, therefore, are not listed separately here.

Comply with requirements of the Federal Transit Administration’s **Best Practice Procurement Manual**, Master Agreement MA(11) Section 8 manual.

ITEM #	STANDARD 17: PUBLIC TRANSPORTATION SYSTEMS RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
17.01	<b>AMERICANS WITH DISABILITIES ACT (ADA) PARATRANSIT RECORDS</b> Includes driver’s daily assignments, dispatch records, logs of passenger pick-ups and drop-offs, manifests, trip requests, and appeal forms.	Destroy in office after 5 years.*	Authority: 2 CFR 200.333
17.02	<b>AMERICANS WITH DISABILITIES ACT (ADA) PARATRANSIT VOUCHERS</b> Vouchers submitted by private transportation companies for reimbursement for alternative transportation of public transit clients.	Destroy in office after 5 years.*	Authority: 2 CFR 200.333
17.03	<b>AMERICANS WITH DISABILITIES ACT (ADA) PRE-TRIP INSPECTION FORMS</b>	Destroy in office after 1 year.	Authority: 2 CFR 200.333

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 17: PUBLIC TRANSPORTATION SYSTEMS RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
17.04	<b>APPLICATIONS FOR ART-IN-TRANSIT</b> Applications and supporting documentation submitted by regional and national artists for exhibit on agency property.	Destroy in office when reference value ends.± Agency Policy: Destroy in office after <u>3 years after project end</u>	
17.05	<b>APPLICATIONS FOR DISCOUNT PASSES</b> Applications, certificates of disability, and supporting documentation used to apply for discount passes.	Destroy in office 3 years after service is terminated or denied.	
17.06	<b>APPLICATIONS FOR TRANSIT SERVICE</b> Includes customer applications, eligibility assessment records, correspondence (including e-mail), health information, riders' guides, and related records.	Destroy in office 3 years after service is terminated or denied.	
17.07	<b>CUSTOMER (RIDER) IDENTIFICATION RECORDS</b> Records concerning customer identification, approvals, denials, and related information.	Destroy in office when reference value ends.± Agency Policy: Destroy in office after <u>1 year</u>	
17.08	<b>DISADVANTAGED BUSINESS ENTERPRISE (DBE) RECORDS</b> Includes company's articles of incorporation, financial statements, signed affidavits, letters of reference, declarations, Federal Schedule A or B, and related correspondence (including e-mail).	a) Destroy in office company-specific records 5 years after company is removed from certified list. b) Destroy in office related DBE program records, including Federal Transit Administration reports, 5 years from date record was created.	Authority: 2 CFR 200.333
17.09	<b>OPERATOR SHIFT INSPECTION RECORDS</b> Reports and similar records of operator's inspections of vehicle at the beginning and end of shift.	Destroy in office after 5 years.	Authority: 2 CFR 200.333

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 17: PUBLIC TRANSPORTATION SYSTEMS RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
17.10	<b>ROUTE HISTORY RECORDS</b> Includes descriptions of routes, bus stops, passenger lists, and other related records.	Destroy in office when reference value ends.± Agency Policy: Destroy in office after <u>1 year</u>	
17.11	<b>SEAT BELT AND RESTRAINT SYSTEM RECORDS</b> Records concerning the use and installation of seat belts and other restraint systems in vehicles.	Destroy in office when reference value ends.± Agency Policy: Destroy in office after <u>Retain for the life of the vehicle</u>	
17.12	<b>TRANSIT SCHEDULES</b> Printed route schedules and related information used to generate schedules.	Destroy in office when reference value ends.± Agency Policy: Destroy in office after <u>1 year after route change</u>	
17.13	<b>VANPOOL DRIVER APPLICATIONS</b> Applications and supporting records submitted by persons operating vanpool vehicles.	a) Destroy in office accepted applications 3 years after person leaves program.  b) Destroy in office applications for persons not accepted for program after 1 year.	

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES

**STANDARD 18: PROGRAM OPERATIONAL RECORDS – PUBLIC UTILITIES AND ENVIRONMENTAL/WASTE MANAGEMENT RECORDS**

Official records and materials created and accumulated for use by municipal and county sanitation, water, sewage, electrical, and gas operations. Also contains environmental management records accumulated for use by erosion and sediment control, flood control, and monitoring of pollution. Comply with applicable provisions of G.S. §132-1.7 regarding confidentiality of public infrastructure detailed plans and drawings.

ITEM #	STANDARD 18: PUBLIC UTILITIES AND ENVIRONMENTAL/WASTE MANAGEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
18.01	<b>ENVIRONMENTAL: COMPREHENSIVE SOLID WASTE MANAGEMENT PLAN AND AMENDMENTS</b>  SEE ALSO: GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES, Strategic Plan (STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS).	a) If an element of the Strategic Plan, destroy in office when reference value ends. ±  Agency Policy: Destroy in office after <u>Strategic Plan is approved</u>  b) If not an element of the Strategic Plan, destroy in office when superseded or obsolete.	Authority: G.S. 130A-309.09A
18.02	<b>ENVIRONMENTAL: CUSTOMER USAGE RECORDS</b> Includes reports, plans or similar records submitted by industrial users or publicly-owned treatment works concerning intended or actual use of the wastewater treatment system.	Destroy in office after 3 years.*	Retention: 40 CFR 403.12(o)(3)
18.03	<b>ENVIRONMENTAL: DAILY DISPOSAL TICKETS</b> Record and/or receipts concerning the disposal of materials at the landfill.	Destroy in office after 3 years.*	

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 18: PUBLIC UTILITIES AND ENVIRONMENTAL/WASTE MANAGEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
18.04	<p><b>ENVIRONMENTAL: DISCHARGE MONITORING REPORTS</b> Includes discharge and non-discharge monitoring reports submitted to state and/or federal regulatory agencies. Also includes copies of monthly reports required by National Pollution Discharge Elimination System (NPDES) permits.</p>	<p>a) Destroy in office NPDES reports 5 years from date of submission.*</p> <p>b) Destroy in office annual reports 5 years from date of submission.*</p> <p>c) Destroy in office daily reports after 3 years.</p>	<p>Retention: 40 CFR 122.41(3)(j)(2) 15A NCAC 2B .0506</p>
18.05	<p><b>ENVIRONMENTAL: LANDFILL MONITORING REPORTS</b> Gas and groundwater monitoring records and reports.</p> <p>SEE ALSO: GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES, Audits: Performance (STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS).</p>	<p>a) Retain official reports permanently.</p> <p>b) Destroy in office remaining records after 3 years.</p>	<p>Retention: 15A NCAC 13B .1626(10)</p>
18.06	<p><b>ENVIRONMENTAL: LANDFILL OPERATIONAL PLAN</b> Describes the intended schedule of construction, description of on-site waste handling procedures during active life of the facility, contingency plans, description of maintenance of installed equipment, and any other information pertaining to the operation, maintenance, monitoring, or inspections as may be required by federal and state law.</p>	<p>Destroy when superseded or obsolete.*</p>	<p>Authority: G.S. 130A-309.09D</p>

18: Public Utilities and Environmental/Waste

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 18: PUBLIC UTILITIES AND ENVIRONMENTAL/WASTE MANAGEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
18.07	<b>ENVIRONMENTAL: LANDFILL PERMITS</b> Permits and related records of landfills owned or operated by agency. Includes amendments and hazardous waste management permits.	a) Retain construction and operation permit for life of system and then destroy.  b) Destroy in office all other permits and related records after the 5-year reporting period is complete.	Retention: G.S. 130A-294 (b1) (4)
18.08	<b>ENVIRONMENTAL: NOTICE OF VIOLATIONS FOR IMPROPER DISCHARGE OR DISPOSAL FILE</b> Notices issued by agency concerning improper non-stormwater discharge or disposal. Includes improper disposal of waste or products, chlorinated pool discharge, vehicle maintenance facility runoff, food service waste, and other unregulated commercial and industrial discharges.	Destroy in office one year after resolution.	
18.09	<b>ENVIRONMENTAL: OUTSIDE WASTE CLEARANCE RECORDS</b> Records allowing parties outside the operator's jurisdiction to dispose of waste at landfill.	Destroy in office 3 years after expiration of agreement.	
18.10	<b>ENVIRONMENTAL: REPORTS SUBMITTED TO U.S. ENVIRONMENTAL PROTECTION AGENCY (EPA)</b>	Destroy in office after 2 years.*	
18.11	<b>EROSION CONTROL: EROSION AND SEDIMENT AFFIDAVITS</b> Forestry and agricultural affidavits clarifying land use exempt from land-disturbing activity standards.	Destroy in office after 6 years.	

18: Public Utilities and Environmental/Waste

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 18: PUBLIC UTILITIES AND ENVIRONMENTAL/WASTE MANAGEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
18.12	<b>EROSION CONTROL: EROSION AND SEDIMENT CONTROL EXHIBIT RECORDS</b>	Destroy in office when reference value ends. ± Agency Policy: Destroy in office after <u>3</u> years	
18.13	<b>EROSION CONTROL: EROSION AND SEDIMENT CONTROL INSPECTIONS</b> Inspections conducted by agency. Includes inspection requests, notices of violations, denial reports, sketches, plans, correspondence (including e-mail), and similar records concerning the construction, modification or demolition of existing and new roads and construction sites.	Destroy in office 6 years after final site inspection.*	
18.14	<b>EROSION CONTROL: EROSION AND SEDIMENT CONTROL PERMITS</b> Records concerning permits, including permit logs, issued for site construction.	a) Destroy in office records concerning approved permits 3 years after expiration of permit. b) Destroy in office non-approved permits after 3 years.	
18.15	<b>EROSION CONTROL: EROSION AND SEDIMENT CONTROL PLANS</b> Includes approved and disapproved plans submitted to agency. Includes revisions, addendums, and records delineating who is financially responsible for the project.	a) Destroy approved plans in office 3 years after expiration. b) Destroy non-approved plans after 3 years.	Authority: 15A NCAC 04B .0118

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES





ITEM #	STANDARD 18: PUBLIC UTILITIES AND ENVIRONMENTAL/WASTE MANAGEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
18.16	<p><b>EROSION CONTROL: TROUT BUFFER VARIANCES</b> Includes denials and waivers.</p> <p>SEE ALSO: PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES, Variances (STANDARD 15: PLANNING AND REGULATION OF DEVELOPMENT RECORDS).</p>	<p>a) Destroy in office 6 years after approval of permit.</p> <p>b) Destroy in office after 3 years plans for which a permit was not issued.</p>	<p>Authority: 15A NCAC 04B .0125</p>
18.17	<p><b>FLOOD CONTROL: FLOOD CERTIFICATIONS</b> Records concerning lot reviews for construction projects submitted to agency.</p> <p>SEE ALSO: PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES, Permits: Zoning Compliance (STANDARD 15: PLANNING AND REGULATION OF DEVELOPMENT RECORDS).</p>	<p>Destroy in office when superseded or obsolete.</p>	
18.18	<p><b>FLOOD CONTROL: FLOOD STUDIES</b> Reviews of stream crossings for construction projects submitted to agency.</p>	<p>Retain in office for life of structure and then destroy.*</p>	
18.19	<p><b>UTILITIES: DAILY WATER AND WASTEWATER FACILITY OPERATORS LOGS</b> Records concerning water distribution and treatment.</p>	<p>a) Destroy in office records concerning the operation of wastewater treatment facilities after 5 years.*</p> <p>b) Destroy in office records concerning the operation of water treatment facilities after 3 years.*</p>	<p>Authority: 15A NCAC 18C .1301</p>

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES




ITEM #	STANDARD 18: PUBLIC UTILITIES AND ENVIRONMENTAL/WASTE MANAGEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
18.20 	<p><b>UTILITIES: ELECTRIC POWER AND NATURAL GAS FACILITY ENGINEERING AND SYSTEM PLANS</b> Includes authorizations to construct, building plans, and specifications of privately owned utilities.</p> <p>SEE ALSO: GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES, Strategic Plan (STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS).</p>	<p>a) If an element of the Strategic Plan, destroy in office when reference value ends. ±  Agency Policy: Destroy in office after <u>Strategic Plan is approved</u></p> <p>b) If not an element of the Strategic Plan, destroy in office when superseded or obsolete.</p>	Confidentiality: G.S. 132-1.7
18.21	<p><b>UTILITIES: ELECTRIC POWER AND NATURAL GAS PERMITS AND APPROVAL RECORDS</b> Permits, approval letters, and other related documentation required by local, state, or federal ordinance, regulation, or statute and issued by agency.</p>	<p>a) Destroy in office permits 5 years after expiration, cancellation, revocation or denial.*</p> <p>b) Retain approval letters and supporting documentation permanently.</p>	
18.22	<p><b>UTILITIES: ELECTRIC POWER AND NATURAL GAS SYSTEM MAINTENANCE AND REPAIR RECORDS</b> Records documenting installation, location, specifications, and maintenance history of meters, lines, pipes, pumps, and similar system equipment.</p>	Destroy in office 3 years after equipment is no longer owned and/or operational.	
18.23 	<p><b>UTILITIES: ELECTRIC POWER AND NATURAL GAS SYSTEM MANAGEMENT PLANS</b></p> <p>SEE ALSO: GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES, Strategic Plan (STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS).</p>	Retain in office for life of system and then destroy.	Confidentiality: G.S. 132-1.7

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 18: PUBLIC UTILITIES AND ENVIRONMENTAL/WASTE MANAGEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
18.24	<b>UTILITIES: ELECTRIC POWER AND NATURAL GAS SYSTEM PROJECT RECORDS</b>	a) Retain project pre-approval and final approval letters for life of system and then destroy.  b) Destroy in office remaining records 5 years after project is completed.	
18.25	<b>UTILITIES: LANDLORD AGREEMENTS</b> Agreements to automatically transfer utility accounts to landlords when their tenant vacates a property.	Destroy in office 3 years after expiration of agreement.	
18.26	 <b>UTILITIES: MAPS (UTILITY INSTALLATIONS &amp; DISTRIBUTIONS)</b> Includes maps, plats, charts, and similar records showing the location of water mains, valves, hydrants, meters, etc., throughout the system.  SEE ALSO: GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES, Maps, All Other (STANDARD 3: GEOGRAPHIC INFORMATION SYSTEM (GIS) RECORDS).	Retain for life of system and then destroy.	Authority: 15A NCAC 18C .0300  Confidentiality: G.S. 132-1.7

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES




ITEM #	STANDARD 18: PUBLIC UTILITIES AND ENVIRONMENTAL/WASTE MANAGEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
18.27	<b>UTILITIES: METER INSTALLATION, TESTING AND CALIBRATION RECORDS (ELECTRIC, WATER, GAS)</b> Includes records concerning the installation or planned installation of meters and connecting any facility to utility system owned or operated by the agency.	a) Destroy in office records verifying installation of meter 3 years after equipment is no longer owned and/or operational.  b) Destroy in office notice to property owners of approval of utility installation after 2 years.  c) Destroy in office remaining records after reference value ends.±  Agency Policy: Destroy in office after <u>1 year</u>	
18.28	<b>UTILITIES: PUBLIC UTILITIES INSPECTION FORMS</b> Records relating to the inspection of sanitation, electric, water, gas and sewer utilities submitted to or conducted by agency.	Destroy in office when superseded or obsolete.	

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 18: PUBLIC UTILITIES AND ENVIRONMENTAL/WASTE MANAGEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
18.29 	<b>UTILITIES: PUBLIC UTILITIES SYSTEM ENGINEERING, MAINTENANCE, AND REPAIR RECORDS</b> Includes records documenting installation, authorizations to construct, building plans, location, specifications, and maintenance history, for hydrants, pipes, pumps, valves, and similar system equipment. Includes drainage system maintenance and repair records.	a) Retain in office as built plans and specifications for life of system and then destroy. b) Destroy in office 5 years after equipment is no longer owned and/or operational if unlike replacement occurred. c) Destroy in office 3 years after equipment is no longer owned and/or operational if like replacement occurred. d) Destroy in office background surveys, studies, reports, drafts, and other records when superseded or obsolete.	Authority: 15A NCAC 18C .0300 15A NCAC 2H .0115  Confidentiality: G.S. 132-1.7
18.30	<b>UTILITIES: RECYCLING WATER RECORDS</b> Backwash recycling groundwater records.	Destroy in office when superseded or obsolete.	Authority: 40 CFR 141.76(d)
18.31	<b>UTILITIES: SERVICE INTERRUPTION RECORDS</b> Includes reports, logs, or similar records documenting service interruptions.	Destroy in office after 3 years.*	

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 18: PUBLIC UTILITIES AND ENVIRONMENTAL/WASTE MANAGEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
18.32	<b>UTILITIES: TAP AND HOOK UP RECORDS</b> Applications, permits, contracts, logs, or similar records documenting location and installation of water and wastewater hookup and taps.	a) Destroy in office permits and contracts 3 years after termination or cancellation.*  b) Destroy in office denied applications and remaining records when reference value ends. ±  Agency Policy: Destroy in office after _____ 90 days	Confidentiality: G.S. 132-1.1(c)
18.33	<b>UTILITIES: WATER AND WASTEWATER PERMITS AND APPROVAL RECORDS</b> Permits, approval letters, and other related documentation required by local, state, or federal ordinance, regulation, or statute for systems owned or operated by agency. Includes records regarding National Pollutant Discharge Elimination System (NPDES) permits.	a) Retain approval letters and supporting documentation permanently.  b) Destroy in office permits and other records 5 years after expiration, cancellation, revocation or denial.*	Retention: 15A NCAC 18C .0300 15A NCAC 2H .0115 40 CFR 122.28
18.34	<b>UTILITIES: WASTEWATER MAINTENANCE OPERATION REPORTS</b>	Destroy in office after 3 years.	

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 18: PUBLIC UTILITIES AND ENVIRONMENTAL/WASTE MANAGEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
18.35	<p><b>WATER QUALITY: LABORATORY OPERATIONS RECORDS</b> Includes documentation of all analytical quality control practices, reporting units, forms, test methods, and related procedures pertaining to certification obtained by agency.</p> <p>SEE ALSO: GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES, Audits: Performance (STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS).</p>	<p>a) Destroy in office samples, raw data, analysis reports and related documentation after 5 years.*</p> <p>b) Destroy in office records concerning certification 2 years after expiration, cancellation, revocation, or denial.*</p>	<p>Authority: 15A NCAC 02H .0805(7)(G) 15A NCAC 02H .1100</p>
18.36	<p><b>WATER QUALITY: PRETREATMENT PROGRAM RECORDS</b> Includes annual pretreatment reports, records of monitoring activities and results, water quality records and other related documentation.</p>	<p>a) Destroy in office permits and supporting documentation 5 years after expiration, cancellation, revocation, or denial.*</p> <p>b) Destroy in office remaining records after 3 years.*</p>	<p>Retention: 15A NCAC 02H .0908(f)(1) 40 CFR 503.17</p>
18.37	<p><b>WATER QUALITY: PUBLIC WATER SANITARY SURVEY RECORDS</b> Includes reports, summaries, studies, correspondence (including e-mail), and other related records documenting the sanitary condition of system.</p> <p>SEE ALSO: GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES, Audits: Performance (STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS).</p>	<p>a) Destroy in office 10 years after completion of survey.*</p> <p>b) Destroy in office documentation of corrective measures 2 years after their implementation.</p>	<p>Retention: 40 CFR 141.33 15A NCAC 18C .1526</p>

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 18: PUBLIC UTILITIES AND ENVIRONMENTAL/WASTE MANAGEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
18.38	<b>WATER QUALITY: SEWER JETTING AND VECTORING RECORDS</b> Records documenting the routine cleaning of wastewater lines.	Destroy in office after 3 years.	
18.39	<b>WATER QUALITY: SLUDGE TREATMENT RECORDS</b> Includes analyses, certification statements, site restrictions, monitoring records, vector attraction reduction requirements, trip tickets, residual records, control plans and other related documentation conducted by or for agency.	Destroy in office after 5 years.*	Retention: 40 CFR 503.17
18.40	<b>WATER QUALITY: STORMWATER DEVIATION PERMITS</b> Permits issued to single lots. Includes applications, certifications of installations, and related records.	a) Destroy in office permits and contracts 3 years after termination or cancellation.*  b) Destroy in office inspections submitted by owner when superseded or obsolete.	
18.41	<b>WATER QUALITY: VIOLATION RECORDS</b> Includes all documentation of actions taken to correct federal, state or local violations of water and wastewater management standards by agency.	Destroy in office after 5 years.*	Retention: 40 CFR 141.33 15A NCAC 18C .1526
18.42	<b>WATER QUALITY: WATER AND WASTEWATER SYSTEM INSPECTIONS AND TESTS</b> Includes non-compliance inspections and test records conducted by a facility.	Destroy in office after 5 years.	

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES

**STANDARD 19: PROGRAM OPERATIONAL RECORDS – STREET MAINTENANCE, PUBLIC WORKS, AND ENGINEERING RECORDS**

Official records and materials created and accumulated for constructing and maintaining municipal and county-maintained streets and other public works projects, and engineering records.


ITEM #	STANDARD 19: STREET MAINTENANCE, PUBLIC WORKS, AND ENGINEERING RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
19.01	<p><b>APPRAISAL REPORTS</b> Records appraising privately owned land for compensation in eminent domain projects.</p> <p>SEE ALSO: GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES, Easements and Right-of-Way Agreements (STANDARD 6: LEGAL RECORDS).</p>	Destroy in office after 10 years.	
19.02	<p><b>CEMETERY DEEDS</b> Copies of deeds for the purchase of agency-owned cemetery plots. Includes applications or deed slips.</p>	<p>a) Retain 1 copy of deed in office permanently.</p> <p>b) Destroy in office remaining records when reference value ends.±</p> <p>Agency Policy: Destroy in office after <u>1 year</u></p>	
19.03	<p><b>CEMETERY INTERMENT RECORDS</b> Includes name of deceased, date of interment, and location of plot.</p>	<p>Retain in office permanently.</p> <p><i>Retention Note: If these records are maintained as an electronic database, a copy should be maintained on paper or microfilm and updated regularly.</i></p>	

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES




ITEM #	STANDARD 19: STREET MAINTENANCE, PUBLIC WORKS, AND ENGINEERING RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
19.04	<b>EXCAVATION PERMITS</b> Applications, permits, and billing information for individuals and contractors requesting to work in the county or municipal right-of-way for demolitions or excavations.	a) Destroy in office billing records after 3 years.* b) Destroy in office applications and permits 1 year after expiration. c) Destroy in office applications for which a permit was never issued when reference value ends.±  Agency Policy: Destroy in office after <u>90 days after denial</u>	
19.05	<b>GRAVE OPENING ORDERS</b> Authorizations to dig graves in agency-owned cemeteries.	Destroy in office after 1 year.	
19.06	<b>INFRASTRUCTURE MAINTENANCE RECORDS</b> Records documenting the general maintenance and upkeep of infrastructure, including roads, traffic lights, and other public works.	Destroy in office after 3 years.	
19.07	<b>PLANNING FILE</b> Includes long-range and immediate plans for paving streets and other projects.	Destroy in office 5 years after superseded or obsolete.	
19.08	 <b>PROJECT RECORDS - CANCELLED</b> Background information for public works and engineering projects explored but not undertaken. Records are used as a reference file and include maps, project information, and the reason that the project failed.	a) Retain records with historical value permanently. b) Destroy in office remaining records when reference value ends.±  Agency Policy: Destroy in office after <u>90 days after cancellation</u>	Confidentiality: G.S. 132-1.7

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2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 19: STREET MAINTENANCE, PUBLIC WORKS, AND ENGINEERING RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
19.09 	<p><b>PROJECT RECORDS – CORE</b>                      Records used to document the design and construction of public works and engineering projects. Includes final as-built plans and specifications; certificate of completion/closure; policy correspondence (including e-mail), covenants; final estimates and budgetary summaries; geo-technical reports; environmental mitigation agreements; permits for right-of-way use, photographs documenting key aspects of construction as-built; final specifications; and as-built structural calculations.</p>	<p>Destroy originals after life of structure ends.</p>	<p>Confidentiality: G.S. 132-1.7</p>


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2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 19: STREET MAINTENANCE, PUBLIC WORKS, AND ENGINEERING RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
19.10	<p> <b>PROJECT RECORDS – ENGINEERING &amp; COMPLIANCE</b>                      Records used to document the engineering and technical areas of a public works and engineering project, as well as compliance with regulatory requirements. Includes superseded plans and specifications, agreements for construction and finance, billing information, change orders, force orders, work orders, construction claims, contract documentation, contracts, reports, diaries and narratives, EEO information, material certifications, material testing reports, notice to proceed, permit of entry, postings, pre-construction conference records, final progress payments, punch lists, regulations, shop drawings, and subcontractor information. File also includes environmental review records and proof of compliance with any mitigation measures required as a condition of project authorization.</p> <p>SEE ALSO: GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES, Grants (STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS); GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES, Grants: Financial (STANDARD 2: BUDGET, FISCAL, AND PAYROLL RECORDS); GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES, Payroll and Earnings Records (STANDARD 2: BUDGET, FISCAL, AND PAYROLL RECORDS.)</p>	Destroy in office 6 years after completion or termination of project.*	Confidentiality: G.S. 132-1.7

19: Streets, Public Works, and Engineering

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES




ITEM #	STANDARD 19: STREET MAINTENANCE, PUBLIC WORKS, AND ENGINEERING RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
19.11	<b>PROJECT SHEETS FILE</b> Local forms listing property owners, lot or tract size, right-of-way data, tax value, and compensation.	Destroy in office after 5 years.	
19.12	<b>RIGHT-OF-WAY ACQUISITION WORKING RECORDS</b> Includes records of negotiations on acquisition of rights-of-way related to public works and engineering projects, such as 10-day letter of notification, notification of intent to acquire, notice of condemnation action, and other correspondence (including e-mail) relating to right-of-way acquisitions.  SEE ALSO: GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES, Easements and Right-of-Way Agreements (STANDARD 6: LEGAL RECORDS).	Destroy in office after 3 years.*	
19.13	<b>STREET NAME AND HOUSE NUMBER FILES</b> Records relating to the assignment of street names and house numbers. May also include records documenting street name changes, and non-temporary street openings and closings.	Retain in office permanently.	

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 19: STREET MAINTENANCE, PUBLIC WORKS, AND ENGINEERING RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
19.14 	<p><b>STRUCTURAL MAINTENANCE AND ANALYSIS RECORDS</b> Records used for maintenance, review, and analysis of permanent and temporary structures owned by third parties that extend, cross or abut the public right-of-way.</p> <p>SEE ALSO: GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES, Blueprints and Specifications (STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS).</p>	Destroy records pertaining to structure 3 years after the end of life of the structure.	Confidentiality: G.S. 132-1.7
19.15	<p><b>SURVEY FIELD RECORDS</b> Records used to document and establish easements and rights-of-way, and to locate reference points used during street and utility projects. Records include traverse information, tie sheets, sketches, field notes, plats, interpretation of field notes, alignments, profiles of projects, plans, grade sheets, estimates, databank ties, and other miscellaneous documents used to establish grades, rights-of-way and easements.</p> <p>SEE ALSO: GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES, Easements and Right-of-Way Agreements (STANDARD 6: LEGAL RECORDS).</p>	<p>a) Retain records with historical value permanently.</p> <p>b) Destroy in office remaining records when superseded or obsolete.</p>	
19.16	<p><b>TRAFFIC ANALYSIS</b> Analysis of vehicle traffic within agency jurisdiction.</p>	Destroy in office after 5 years.	

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES



ITEM #	STANDARD 19: STREET MAINTENANCE, PUBLIC WORKS, AND ENGINEERING RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
19.17	<b>TRAFFIC VIDEO RECORDINGS AND DATA</b> Recordings and other data used to monitor traffic levels.	Destroy in office after 30 days.*	

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES

**STANDARD 20: PROGRAM OPERATIONAL RECORDS - LAW ENFORCEMENT RECORDS (EXCLUDING SHERIFF'S OFFICES)**

Records received and created by any local government law enforcement agency (excluding sheriff's offices) necessary to meet all statutory requirements. Comply with applicable provisions of G.S. §132-1.4 regarding confidentiality of law enforcement records and G.S. §153A-98 and G.S. §160A-168 regarding confidentiality of personal information of law enforcement officers.



Please note: Records created by county sheriff's offices fall under the purview of the Records Retention Schedule of County Sheriff's Offices.

ITEM #	STANDARD 20: LAW ENFORCEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
20.01	<b>ALARM CALL REPORTS</b> Reports completed by officers responding to alarm calls. Includes listings of alarm type, time received, time arrived, reason for activation, and other related information. Includes forms completed by businesses and residences naming emergency contacts, location of safe, or other related information.	a) If records are made part of a case file, follow disposition instructions for: Case File: Felonies Case File: Misdemeanors  b) Destroy in office after 30 days if not made part of a case file.	
20.02	<b>ALTERNATIVE SENTENCING PROGRAMS</b> Records documenting alternative sentencing programs. Includes work release and weekender service.	Destroy in office 3 years after individual leaves program.	
20.03	 <b>ARREST PROCESSING RECORDS</b> Records used to track a defendant's time and activities while in arrest processing. Includes time of arrival and time to and from each workstation.	Destroy in office 1 year after date of arrest.*	Confidentiality: G.S. 132-1.4

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES

ITEM #	STANDARD 20: LAW ENFORCEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
20.04 	<b>ARREST REPORTS</b> Reports concerning arrests made by officers.	a) If records are made part of a case file, follow disposition instructions for: Case File: Felonies Case File: Misdemeanors  b) Destroy in office 5 years from date of arrest if report is not made part of a case file.	Confidentiality: G.S. 132-1.4
20.05	<b>AUCTION RECORDS</b> Records concerning abandoned and unclaimed articles or found property in possession of law enforcement sold at public auction. May include auction receipts of monies received for items sold.	Destroy in office after 3 years.*	
20.06 	<b>CASE FILE: FELONIES</b> Includes investigative reports, complaint reports, fingerprint cards, original arrest reports, copies of warrants, special expenditure report, statements of seized and returned property, interview sheets; case status reports, photographs, court orders, correspondence; officer's notes, court dispositions, audio or video recordings, and other related records.  SEE ALSO: Electronic Recordings of Interrogations, below.	a) Destroy in office records concerning solved cases 20 years after disposition of case and exhaustion of any appeals.*  b) Retain in office records concerning unsolved cases until solved, and then follow disposition instructions in part (a).	Confidentiality: G.S. 132-1.4

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES

ITEM #	STANDARD 20: LAW ENFORCEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
20.07 	<p><b>CASE FILE: MISDEMEANORS</b> Includes investigative reports, complaint reports, fingerprint cards, original arrest reports, copies of warrants, special expenditure reports, statements of seized and returned property, interview sheets, case status reports, photographs, court orders, correspondence, officer's notes, court dispositions, audio or video recordings, and other related records.</p>	<p>a) Destroy in office records concerning solved malicious misdemeanor cases 3 years after disposition of case and exhaustion of any appeals.*</p> <p>b) Retain in office records concerning unsolved malicious misdemeanor cases until solved, and then follow disposition instructions in part (a).</p> <p>c) Destroy in office records concerning all misdemeanor cases not covered in (a) or (b) after 3 years.*</p>	Confidentiality: G.S. 132-1.4
20.08 	<p><b>COMMUNICATION RECORDS</b> Recordings, printouts, and logs of telephone, radio, dispatch, 911 emergency calls or texts, and computer aided dispatch (CAD) systems incoming and/or outgoing communications. Includes time and date of call, contents of call, location of call, name of unit sent to scene, and other related information.</p> <p>SEE ALSO: PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES, 911 Communication Records and Recordings AND Dispatch Records and Recordings.</p>	<p>a) If records are made part of a case file, follow disposition instructions for: Case File: Felonies Case File: Misdemeanors</p> <p>b) Destroy in office after 30 days if not made part of a case file.</p>	Confidentiality: G.S. 132-1.4

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES


ITEM #	STANDARD 20: LAW ENFORCEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
20.09 	<b>COMPLAINTS</b> Records concerning complaints to which a unit responded. Includes logs listing name and address of victim, time, date, nature of complaint, responding officer's name, action taken, and other related information.	a) If records are made part of a case file, follow disposition instructions for: Case File: Felonies Case File: Misdemeanors  b) Destroy in office 3 years after resolution if not made part of a case file.	Confidentiality: G.S. 132-1.1(a)
20.10	<b>COMPOSITE INTERVIEWS</b> Summaries of interviews used to determine the physical description of suspects.	a) If records are made part of a case file, follow disposition instructions for: Case File: Felonies Case File: Misdemeanors  b) Destroy in office when reference value ends if not made part of case file.±  Agency Policy: Destroy in office after <u>30 days</u>	
20.11 	<b>CRIME ANALYSIS RECORDS</b> Records used to anticipate, prevent, or monitor possible criminal activity. Includes crime reports, photographs, complaints, copies of citations, criminal profile information, and interoffice memoranda generated or accumulated in connection with investigations or directed patrols.	a) If records are made part of a case file, follow disposition instructions for: Case File: Felonies Case File: Misdemeanors  b) Destroy in office when reference value ends if not made part of case file.±  Agency Policy: Destroy in office after <u>30 days</u>	Confidentiality: G.S. 132-1.4 G.S. 132-1.7(a2)  Authority/ Confidentiality/ Retention 28 CFR 23.20

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES

ITEM #	STANDARD 20: LAW ENFORCEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
20.12	 <p><b>DETENTION FACILITY INCIDENT REPORTS</b> Detention facility incident reports. Include narratives of incidents, lists of those involved, statements and interview reports, inmates' refusal of medical treatment, inmates' refusal to press charges, and other related records.</p> <p>SEE ALSO: GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES, Litigation Case Records (STANDARD 6: LEGAL RECORDS).</p>	<p>c) If records are made part of a case file, follow disposition instructions for: Case File: Felonies Case File: Misdemeanors</p> <p>d) Destroy in office after 3 years if not made part of a case file.*</p>	Confidentiality: G.S. 132-1.1(a)
20.13	<p><b>DETENTION FACILITY OPERATIONAL RECORDS</b> Records concerning all activities occurring during shifts at detention facilities. Includes end of duty (shift change reports, key and radio control lists, equipment and inmate/non-inmate housing check lists, cell inspection reports, laundry exchange and controlled property lists, tour reports, etc.) and inmate accountability (rosters, commitment and release reports, cell locations, etc.) records.</p>	<p>a) If records are made part of a case file, follow disposition instructions for: Case File: Felonies Case File: Misdemeanors</p> <p>b) Destroy in office when reference value ends if not made part of case file.±</p> <p>Agency Policy: Destroy in office after <u>30 days</u></p>	
20.14	<p><b>DETENTION FACILITY PHYSICAL FORCE RECORDS</b> Reports made by any officer or employee of a detention facility who applies physical force to an inmate or arrestee.</p>	Destroy in office after 3 years.*	

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES

ITEM #	STANDARD 20: LAW ENFORCEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
20.15	<p><b>DIVISION OF CRIMINAL INFORMATION AND NATIONAL CRIME INFORMATION CENTER (DCI-NCIC) ENTRIES</b></p> <p>Records and logs listing entries and inquiries made against DCI-NCIC networks and concerning missing persons, wanted persons, stolen vehicles or other property, and other related topics.</p>	Destroy in office 1 year after period covered by audit.*	Authority: 28 USC 534
20.16	<p><b>DIVISION OF CRIMINAL INFORMATION AND NATIONAL CRIME INFORMATION CENTER (DCI-NCIC) VALIDATION RECORDS</b></p> <p>Requests and proofs of verification for DCI-NCIC or other law enforcement information networks.</p>	Destroy in office after 1 year.*	Authority: 28 USC 534
20.17	<p><b>DNA SAMPLING RECORDS</b></p> <p>Records documenting the collection of DNA samples from persons for qualifying offenses. Includes copies of judgments. Original samples are forwarded to the State Crime Lab.</p>	<p>a) If records are made part of a case file, follow disposition instructions for: Case File: Felonies Case File: Misdemeanors</p> <p>b) Destroy in office 1 year from date sample was obtained if not made part of a case file.</p>	Authority: G.S. 15A-266.8

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES

ITEM #	STANDARD 20: LAW ENFORCEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
20.18 	<b>DOMESTIC VIOLENCE RECORDS</b> Restraining orders and related records.	a) If records are made part of a case file, follow disposition instructions for: Case File: Felonies Case File: Misdemeanors  b) Destroy in office after expiration of restraining order if not made part of a case file.	Confidentiality: G.S. 132-1.4
20.19	<b>DRUG AND ALCOHOL TESTING RECORDS</b> Records and reports generated when individuals suspected of being under the influence of or impaired by illegal drugs or alcohol are chemically tested. Includes reports used for persons arrested for driving while impaired by alcohol and/or drugs and breathalyzer analysis reports.  SEE ALSO: Laboratory Case Records, below.	a) Transfer original Driving While Impaired (DWI) reports to county Clerk of Superior Court's office.  b) If records are made part of a case file, follow disposition instructions for: Case File: Felonies Case File: Misdemeanors  c) Destroy in office when reference value ends if not made part of case file.±  Agency Policy: Destroy in office after <u>30 days</u>	

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES

ITEM #	STANDARD 20: LAW ENFORCEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
20.20 	<b>ELECTRONIC RECORDINGS OF INTERROGATIONS</b> Electronic recordings generated by audio and/or video recording devices of custodial interrogations in an investigation of a juvenile or any person in a criminal investigation.	a) If records are made part of a case file, follow disposition instructions for: Case File: Felonies Case File: Misdemeanors  b) Destroy in office when reference value ends if not made part of case file.±  Agency Policy: Destroy in office after <u>30 Days</u>	Authority: G.S. 15A-211  Confidentiality: G.S. 7B-3001(b) G.S. 132-1.4A
20.21 	<b>FIELD OBSERVATIONS</b> Records concerning field observations of suspicious persons or vehicles. Includes subject's name, address, and physical description; date, time, and location of occurrence; reason for stop; name of officer conducting interview; and other related information.	a) If records are made part of a case file, follow disposition instructions for: Case File: Felonies Case File: Misdemeanors  b) Destroy in office when reference value ends if not made part of case file.±  Agency Policy: Destroy in office after <u>30 days</u>	Confidentiality: G.S. 132-1.4

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES

ITEM #	STANDARD 20: LAW ENFORCEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
20.22 	<p><b>FINGERPRINT CARDS</b> Records used to verify a subject's identity. Includes fingerprints and all necessary information required to identify an individual. Also includes records of latent finger and palm prints that were found at the scene of a crime without identification of suspects</p> <p><i>Original fingerprint records are forwarded to the State Bureau of Investigation.</i></p> <p>SEE ALSO: Juvenile Case History Identification Records, below.</p>	<p>a) If records are made part of a case file, follow disposition instructions for: Case File: Felonies Case File: Misdemeanors</p> <p>b) Destroy in office after 3 years if not made part of case file.</p>	<p>Confidentiality: G.S. 132-1.4</p> <p>Authority: G.S. 15A-502</p>
20.23	<p><b>FORCIBLE ENTRY RECORDS</b> Records concerning forcible entries made by law enforcement personnel.</p>	Destroy in office after 1 year.	
20.24	<p><b>FUGITIVE WARRANTS CASE RECORDS</b> Records concerning fugitive warrants sent to a department from another jurisdiction requesting assistance in finding an individual. Includes fugitive profile and warrant.</p>	<p>Destroy in office when reference value ends.±</p> <p>Agency Policy: Destroy in office after _____ 30 days _____</p>	

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES

ITEM #	STANDARD 20: LAW ENFORCEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
20.25 	<p><b>IDENTIFICATION PHOTOGRAPHS</b> Photographs (mugshots) of persons arrested in association with formal investigations. Also includes driver's license photos or negatives.</p> <p>SEE ALSO: Juvenile Case History Identification Records, below.</p>	<p>a) If records are made part of a case file, follow disposition instructions for: Case File: Felonies Case File: Misdemeanors</p> <p>b) Destroy in office after 3 years if not made part of a case file.</p>	Confidentiality: G.S. 132-1.4
20.26	<p><b>INCIDENT RESPONSE REPORTS</b> Reports completed by officers responding to incidents. Includes victim, suspect, and witness information; damaged and stolen property reports; statement sheets; Miranda waiver forms; and other related records.</p>	<p>a) If records are made part of a case file, follow disposition instructions for: Case File: Felonies Case File: Misdemeanors</p> <p>b) Destroy in office when reference value ends if not made part of case file.±</p> <p>Agency Policy: Destroy in office after <u>30 days</u></p>	Confidentiality: G.S. 132-1.4
20.27	<p><b>INMATE CLASSIFICATION RECORDS</b> Records concerning classification information gathered by the detention facility while inmates are incarcerated. Also includes incident reports, behavioral or disciplinary reports, interviews, classification level assigned, requested housing moves, and other related records.</p>	Destroy in office 3 years after inmate is released or transferred from the facility.*	

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES

ITEM #	STANDARD 20: LAW ENFORCEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
20.28	<b>INMATE COMMITMENT RECORDS</b> Copies of judgment and commitment papers received from the Clerk of Superior Court's office used to validate time spent incarcerated.	Destroy in office when reference value ends.± Agency Policy: Destroy in office after <u>30 days</u>	
20.29	<b>INMATE DEATH REPORTS</b> Reports filed by office upon the death of an inmate. A report must be sent to the county health director and N.C. Department of Health and Human Services, within five days of the death.	Destroy in office after 3 years.*	Authority: G.S. 153A-224(b)
20.30	<b>INMATE FINANCIAL RECORDS</b> Records concerning individual inmate funds maintained by a detention facility for use by the inmate while incarcerated. Includes balance sheets listing inmate's name and number, amount of funds, dates of deposits and withdrawals, and other related information.	Destroy in office 3 years after inmate is released or transferred from the facility.*	

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES


ITEM #	STANDARD 20: LAW ENFORCEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
20.31 	<b>INMATE GRIEVANCE RECORDS</b> Records concerning grievances filed by inmates and actions taken.	a) If legal action is taken and case adjudicated, destroy in office 5 years after final disposition.  b) If legal action is taken and case non-adjudicated (out-of-court claims), destroy in office 5 years after final disposition or expiration of relevant statute of limitations.  c) Destroy remaining records in office 3 years after inmate is released or transferred from the facility.*	Confidentiality: G.S. 132-1.1(a)
20.32	<b>INMATE MAIL, TELEPHONE, OR VISITOR RECORDS</b> Records concerning telephone calls and mail sent and received by inmates and individuals visiting inmates confined in county or municipal detention facilities. Includes logs listing inmate's name, date and time of call or mail, visitor's signature and address, and other related information.	Destroy in office after 1 year.*	
20.33	<b>INMATE MEAL RECORDS</b> Records concerning the planning and scheduling of inmate meals. Includes food service daily shift reports, daily meal sheets, food order forms, kitchen checklists, lists of inmates receiving meals and other related records. File also includes records concerning requests for special diets made by inmates.	Destroy in office after 3 years.*	Retention: 10A NCAC 14J .1723

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES

ITEM #	STANDARD 20: LAW ENFORCEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
20.34	 <p><b>INMATE MEDICAL RECORDS</b> Records concerning medical examinations, diagnoses, and treatments of inmates. Includes medical information sheets and screening forms, medical histories as provided by inmate, receipt and/or release forms for medications and medical articles, laboratory and x-ray reports, blood pressure records, sick bay transfer forms, special diet authorizations, psychological evaluation forms, suicide watch sheets, progress notes, health assessment forms, dental forms, doctors' orders, transportation records to outside clinics or hospitals, and other related records. May also include authorization records for release of medical information to detention facility staff, informed consent forms, refusal of treatment forms, and release of financial responsibility forms.</p> <p>SEE ALSO: Juvenile Detention Records, below.</p>	Destroy in office 10 years after inmate's release or parole.	Confidentiality: G.S. 8-53 45 CFR 164.502
20.35	<p><b>INMATE PERSONAL IDENTIFICATION RECORDS</b> Records concerning changes to be made to an inmate's incarceration file. Includes personal identification changes, superior court calendar, long form dismissals and other related records.</p>	Destroy in office 30 days after receipt.*	

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES

ITEM #	STANDARD 20: LAW ENFORCEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
20.36	<b>INMATE RESEARCH REQUESTS</b> Requests filed by inmates seeking use of a facility's law library or similar collection containing research materials.	Destroy in office 1 year from date of request.	
20.37 	<b>JUVENILE CASE FILES</b> Includes incident and arrest reports, detention orders, disposition instructions, name and address of person having legal and/or physical custody of child, correspondence with county, municipal, or state juvenile services, and other related records.	a) Destroy in office records when juvenile reaches 21 years of age if adjudicated for an offense that would have been a Class A, B1, B2, C, D, or E felony if committed by an adult.  b) Destroy in office records related to all other cases when juvenile reaches 18 years of age.	Confidentiality: G.S. 7B-3001(b)  Retention:
20.38 	<b>JUVENILE CASE HISTORY IDENTIFICATION RECORDS</b> Includes fingerprints and photographs.	a) Transfer to the State Bureau of Investigation and Federal Bureau of Investigation.  b) Destroy in office agency copies when reference value ends.*±  Agency Policy: Destroy in office after <u>30 days</u>	Confidentiality/ Retention: G.S. 7B-2102
20.39 	<b>JUVENILE DETENTION RECORDS</b> Records concerning medical and non-medical information gathered on juvenile inmates held in county or municipal detention facilities.	a) Destroy in office medical records when juvenile reaches 30 years of age.  b) Destroy in office non-medical records when juvenile reaches 18 years of age.	Confidentiality: G.S. 7B-3001(b)

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES

ITEM #	STANDARD 20: LAW ENFORCEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
20.40 	<b>LABORATORY CASE RECORDS</b> Records concerning cases examined in a crime laboratory; includes reports, notes, charts, and other related records	Retain in office permanently.	Confidentiality: G.S. 132-1.4
20.41 	<b>LAW ENFORCEMENT AUDIO AND VIDEO RECORDINGS</b> Tapes and digital recordings generated by mobile and fixed audio and video recording devices.  Does not include Electronic Recordings of Interrogations, above.	a) If records are made part of a case file, follow disposition instructions for: Case File: Felonies Case File: Misdemeanors  b) Destroy in office after 30 days if not made part of a case file.	Confidentiality: G.S. 132-1.4A G.S. 153A-98
20.42	<b>MULTIPLE FIREARMS SALES REPORTS</b> Reports received from dealers reporting the sale of multiple firearms.	Destroy in office when reference value ends, but within 20 days after receipt.±  Agency Policy: Destroy in office after <u>          30 days          </u>	Retention: 18 USC 923(g)(3)(b)
20.43	<b>MULTIPLE FIREARMS SALES REPORTS DESTRUCTION RECORDS</b> Records submitted after 6 months to the U.S. Attorney General's Office certifying that all multiple firearm sales reports received from dealers have been destroyed.	Destroy in office after 1 year.	Authority: 18 USC 923(g)(3)(b)

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES

ITEM #	STANDARD 20: LAW ENFORCEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
20.44	<b>ORDINANCE VIOLATIONS CITATIONS</b> Citations issued for violations of municipal and county ordinances.	Destroy in office after 3 years.*	
20.45	<b>PAWNSHOP RECORDS</b> Pawnshop cards and property records submitted to municipal and county law enforcement offices.	a) If records are made part of a case file, follow disposition instructions for: Case File: Felonies Case File: Misdemeanors  b) Destroy in office after 1 year if not made part of a case file.	Authority: G.S. 66-391
20.46	<b>PERMISSION TO SEARCH RECORDS</b> Authorizations for officers to search property, and if necessary, confiscate property deemed pertinent to an investigation.	a) If records are made part of a case file, follow disposition instructions for: Case File: Felonies Case File: Misdemeanors  b) Destroy in office when reference value ends if not made part of a case file.±  Agency Policy: Destroy in office after <u>30 days</u>	

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES

ITEM #	STANDARD 20: LAW ENFORCEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
20.47 	<b>PERMITS: CONCEALED WEAPONS AND HANDGUNS</b> Applications and supporting documentation filed to carry concealed weapons or purchase handguns. Includes background checks and other related records.	a) Destroy in office all approved applications after 5 years. b) Destroy in office denied applications and related records 5 years from date of denial or resolution of petition filed with district court, whichever is longer. c) Destroy in office background checks and related records concerning approved applications when permit is issued.	Authority/ Confidentiality: G.S. 14-415.17 G.S. 132-1.4 G.S. 132-1.7
20.48	<b>PRISON RAPE ELIMINATION ACT (PREA) FILE</b> Allegation, investigation, and incident review records documenting investigations into allegations of sexual abuse or sexual harassment.	Destroy in office 6 years after inmate's release.*  <i>Retention Note: If a minor is involved in the incident, records should be retained until the minor reaches age 30.</i>	Authority: 28 CFR Part 115
20.49	<b>PRISON RAPE ELIMINATION ACT (PREA) DATA FILE</b> Aggregated data for every allegation of sexual abuse at county or municipal lockups.	Destroy in office after 10 years.	Authority/Retention: 28 CFR Part 115.187 28 CFR 115.189(d)
20.50	<b>PRISONER TRANSPORT RECORD</b> Verification forms completed by receiving party of prisoner patient.	Destroy in office after 1 year.	

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES

ITEM #	STANDARD 20: LAW ENFORCEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
20.51	<b>PROPERTY RECORDS</b> Records concerning confiscated property, evidence, stolen or recovered property, and unclaimed property. Includes descriptions of property and its value, serial numbers, and other related records. Records may also be filed with original incident report.	Destroy in office 3 years after final disposition of property.	
20.52	<b>PURSUIT LOGS</b> Logs concerning pursuits by law enforcement personnel.	a) If records are made part of a case file, follow disposition instructions for: Case File: Felonies Case File: Misdemeanors  b) Destroy in office after 3 years if not made part of a case file.	
20.53	<b>RIDE-ALONG PROGRAM RECORDS</b> Records concerning a law enforcement ride-along program.	Destroy in office after 3 years.*	
20.54	<b>SEXUAL OFFENDER RECORDS</b> Records concerning sexual offenders living within jurisdiction.	a) Destroy in office records of persons registered in the "Sexually Violent Predator Program" when individual is known dead or after 90 years.  b) Destroy in office records of persons registered in the "Sex Offender and Public Protection Program" after court petition and review by the state; or after 30 years or length of court order, whichever is greater; or when individual is known dead.	Authority: G.S. 14-208  Retention: G.S. 14-208.6A

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES

ITEM #	STANDARD 20: LAW ENFORCEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
20.55	<b>TRAFFIC ACCIDENT REPORTS</b> Records concerning traffic accidents. Includes general correspondence, property receipts, collision reports, waivers signed by involved parties agreeing to settle damages among themselves, and other related records.	a) Transfer original collision report to the N.C. Division of Motor Vehicles within 10 days of accident.  b) Destroy in office after 3 years records concerning accidents not meeting N.C. Division of Motor Vehicles reporting requirements, but for which a report was made.  c) Destroy in office duplicate reports when reference value ends.±  Agency Policy: Destroy in office after <u>30 days</u>	Confidentiality: 18 USC 2721
20.56	 <b>TRAFFIC CITATIONS AND WARNINGS</b> Citations issued to drivers violating motor vehicle and traffic laws. Includes voided citations and warnings that do not require a fine or court appearance.	a) Transfer original citations to county Clerk of Superior Court's office.  b) If records are made part of a case file, follow disposition instructions for: Case File: Felonies Case File: Misdemeanors  c) Destroy remaining records in office after 1 year.	

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES

ITEM #	STANDARD 20: LAW ENFORCEMENT RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
20.57	<p><b>TRESPASS RECORDS</b> Authorizations by property owners, lessees, or managers for law enforcement officers to take action deemed appropriate to remove unauthorized persons and issue trespass warnings.</p>	<p>a) If records are made part of a case file, follow disposition instructions for: Case File: Felonies Case File: Misdemeanors</p> <p>b) Destroy in office 1 year after expiration if not made part of a case file.</p>	<p>Authority: G.S. 14-159.12-13</p>
20.58	<p><b>VEHICLE TOWING RECORDS</b> Includes recovery authorizations and consent forms completed by owners to have vehicle towed, removed, stored, or left at the scene.</p>	<p>a) If records are made part of a case file, follow disposition instructions for: Case File: Felonies Case File: Misdemeanors</p> <p>b) Destroy in office after 1 year if not made part of a case file.</p>	

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES

**STANDARD 21: PROGRAM OPERATIONAL RECORDS - TAX RECORDS (FOR MUNICIPALITIES)**

Records received and created by a municipality for the purposes of collecting taxes. For County Tax Administration records, please refer to the separate County Tax Administration Program Schedule.

ITEM #	STANDARD 21: TAX RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
21.01 	<b>ANIMAL LICENSING RECORDS</b> Records concerning the licensing of dogs, cats, and other animals by the municipality. Includes owner and animal information and record of fees paid.	Destroy in office after 3 years.*	Authority: G.S. 160A-212  Confidentiality: G.S. 105-259 G.S. 132-1.1(b) G.S. 132-1.2 G.S. 160A-208.1
21.02	<b>BEER AND WINE TAXES AND RECORDS</b> Records concerning the levy of privilege taxes on beer and wine.	Destroy in office after 3 years.*	Authority: G.S. 105-133.77-79
21.03 	<b>BICYCLE LICENSE PLATE RECORDS</b> Records concerning issuance of license plates for bicycles.	Destroy in office after 1 year.*	Confidentiality: G.S. 105-259 G.S. 132-1.1(b) G.S. 132-1.2 G.S. 160A-208.1

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES

ITEM #	STANDARD 21: TAX RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
21.04	<p><b>DELINQUENT TAXPAYER RECORDS</b> Records concerning taxpayers who have not paid real and personal property taxes due, including unpaid notices.</p> <p>SEE ALSO: Delinquent Taxpayer Records: Advertisement of Tax Liens Against Real Property, below.</p>	Destroy in office after 10 years or 3 years after final settlement or 1 year after released by governing board, whichever comes first.*	
21.05	<p><b>DELINQUENT TAXPAYER RECORDS: ADVERTISEMENT OF TAX LIENS AGAINST REAL PROPERTY</b> Records concerning the municipal taxation officer's publication in the newspaper of delinquent taxpayer and tax sales notices.</p> <p>SEE ALSO: Delinquent Taxpayer Records, above.</p>	Destroy in office after 10 years.*	Authority: G.S. 105-369
21.06	<p><b>MOTOR VEHICLE RENTAL TAX RECORDS</b> Records concerning motor vehicle rental tax assessments.</p>	Destroy in office after 3 years.*	
21.07	<p><b>MUNICIPAL VEHICLE TAX RECORDS</b> Records concerning municipal vehicle taxes levied annually.</p>	Destroy in office after 3 years.*	Authority: G.S. 20-97(b)
21.08	<p><b>PREPARED FOOD AND BEVERAGE TAX RECORDS</b> Records concerning prepared food and beverage tax assessments.</p>	Destroy in office after 3 years.*	

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## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES

ITEM #	STANDARD 21: TAX RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
21.09	<p><b>PRIVILEGE LICENSES, TAXES, AND FEE RECORDS</b> Records concerning the licensing of occupations, businesses, trades, professions, and forms of amusement or entertainment and associated fees and taxes.</p> <p>SEE ALSO: Animal Licensing Records (above), Beer and Wine Taxes and Records (above), Municipal Vehicle Tax Records (above), Taxicab and Limousine Tax Records (below).</p>	Destroy in office after 3 years.*	Authority: G.S. 160A-194
21.10	<p><b>ROOM OCCUPANCY TAX RECORDS</b> Records concerning the administration of room occupancy tax records for those municipalities who have adopted room occupancy taxes.</p> 	Destroy in office after 3 years.*	Authority: G.S. 160A-215  Confidentiality: G.S. 105-259 G.S. 132-1.1(b) G.S. 132-1.2 G.S. 160A-208.1

\* No destruction of records may take place if audits or litigation are pending or reasonably anticipated. See AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page A-5.

± The agency hereby agrees that it will establish and enforce internal policies setting minimum retention periods for the records that Natural and Cultural Resources has scheduled with the disposition instruction "destroy when reference value ends." Please use the space provided.

## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES

ITEM #	STANDARD 21: TAX RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
21.11	 <p><b>SCHEDULE "B" LICENSES</b> Receipts of licenses issued by municipality in accordance with Article 2, Schedule B of the Revenue Laws of North Carolina. Applies to privilege licenses issued to attorneys-at-law and other professionals, installment paper dealers, and pawnbrokers.</p>	<p>a) Destroy in office 3 years after close of license tax year stubs or detailed settlement records.</p> <p>b) Destroy in office stubs 1 years after audit if settlement records are kept.</p>	<p>Authority: G.S. 105-41 G.S. 105-83 G.S. 105-88 G.S. 153A-152 G.S. 160A-211</p> <p>Confidentiality: G.S. 105-259 G.S. 132-1.1(b) G.S. 132-1.2 G.S. 160A-208.1</p>
21.12	<p><b>TAX ABSTRACTS AND LISTS</b> Records concerning real and personal property in the municipality, based on assessment lists. Includes name and address of taxpayer along with descriptions of property owned and estimated value.</p>	Destroy in office after 10 years or two revaluation cycles.	<p>Authority: G.S. 105-309 G.S. 105-296</p>
21.13	<p><b>TAX EXEMPT PROPERTY FILE</b> Records concerning property that is exempt from taxation.</p>	Destroy in office 5 years after property exemption has expired or at end of life of structure, whichever comes first.	
21.14	<p><b>TAX LEDGER CARDS OR SHEETS</b></p>	Destroy in office 5 years after superseded or obsolete.	

\* No destruction of records may take place if audits or litigation are pending or reasonably anticipated. See AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page A-5.

± The agency hereby agrees that it will establish and enforce internal policies setting minimum retention periods for the records that Natural and Cultural Resources has scheduled with the disposition instruction "destroy when reference value ends." Please use the space provided.

## 2021 PROGRAM RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES

ITEM #	STANDARD 21: TAX RECORDS		
	RECORDS SERIES TITLE	DISPOSITION INSTRUCTIONS	CITATION
21.15	<b>TAX LEVY/SEIZURE RECORDS</b> Inventory of property taken from property owner by the municipal tax collector to pay back taxes.	a) Destroy in office after 3 years execution forms if levy and sale of personal property is made. If levy and sale are conducted by municipal law enforcement agency, execution forms are to be retained by that agency.  b) If levy, seizure, and sale are not made, destroy in office forms when reference value ends.±  Agency Policy: Destroy in office after <u>30 days</u>	Authority: G.S. 105-366 G.S. 105-367
21.16	<b>TAX LIEN SALES</b> Records concerning sales held to satisfy tax liens.	Destroy in office 10 years after sale.	
21.17	<b>TAX REBATES</b> Records concerning tax rebates given or received.	Destroy in office after 10 years.	
21.18	<b>TAX SCROLLS</b> Records indicating property (real estate and personal) valuation and taxes due.	Destroy in office after 10 years.	
21.19	<b>TAXICAB AND LIMOUSINE TAX RECORDS</b> Records concerning the levy of privilege taxes on taxicabs and limousines.	Destroy in office after 3 years.*	Authority: G.S. 20-97(d)

\* No destruction of records may take place if audits or litigation are pending or reasonably anticipated. See AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION, page A-5.

± The agency hereby agrees that it will establish and enforce internal policies setting minimum retention periods for the records that Natural and Cultural Resources has scheduled with the disposition instruction "destroy when reference value ends." Please use the space provided.

## MANAGING PUBLIC RECORDS IN NORTH CAROLINA

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### ***Q. What is this “records retention and disposition schedule”?***

- A.** This document is a tool for the employees of local government agencies across North Carolina to use when managing the records in their offices. It lists records commonly found in agency offices and gives an assessment of their value by indicating how long those records should be retained. This schedule is also an agreement between your agency and the State Archives of North Carolina.

This schedule serves as the inventory and schedule that the State Archives of North Carolina is directed by N.C. Gen. Stat. § 121-5(c) and N.C. Gen. Stat. § 132-8 to provide. It supersedes all previous editions, including all amendments.

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### ***Q. How do I get this schedule approved?***

- A.** This schedule must be approved by your governing body for use in your agency. That approval should be made in a regular meeting and recorded as an action in the minutes. It may be done as part of the consent agenda, by resolution, or other action.
- 

### ***Q. Am I required to have all the records listed on this schedule?***

- A.** No, this is not a list of records you must have in your office.
- 

### ***Q. What is “reference value”?***

- A.** Items containing “reference value” in the disposition instructions are generally records that hold limited value, which is typically restricted to those documenting routine operations within the office. A minimum retention period should be established by the office for any items containing the phrase “destroy in office when reference value ends” in the disposition instructions.
- 

### ***Q. Do the standards correspond to the organizational structure of my agency?***

- A.** Records series are grouped into standards to make it easier for users to locate records and their disposition instructions. You may find that the groupings reflect the organizational structure of your agency, or you may find that records are located in various standards depending on the content of the record. The intent of the schedule’s organization is to provide an easy reference guide for the records created in your agency.
- 

### ***Q. What if I cannot find some of my records on this schedule?***

- A.** Sometimes the records are listed in a different standard than how you organize them in your office. Be sure to check the Index and utilize the search function on the PDF version of the schedule to facilitate the location of records series. If you still cannot locate your records on the schedule, contact a Records Management Analyst. We will work with you to amend this records schedule so that you may destroy records appropriately. The Request for Change in Records Schedule form (see page A-17) can be used for such requests.
- 

### ***Q. What are public records?***

- A.** The *General Statutes of North Carolina*, Chapter 132, provides this definition of public records:  
“Public record” or “public records” shall mean all documents, papers, letters, maps, books, photographs, films, sound recordings, magnetic or other tapes, electronic data-processing records, artifacts, or other documentary material, regardless of physical form or

characteristics, made or received pursuant to law or ordinance in connection with the transaction of public business by any agency of North Carolina government or its subdivisions. Agency of North Carolina government or its subdivisions shall mean and include every public office, public officer or official (state or local, elected or appointed), institution, board, commission, bureau, council, department, authority or other unit of government of the state or of any county, unit, special district or other political subdivision of government.

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**Q. Is any person allowed to see my records?**

- A. Yes, except as restricted by specific provisions in state or federal law. N.C. Gen. Stat. § 132-6 instructs:

“Every custodian of public records shall permit any record in the custodian’s custody to be inspected and examined at reasonable times and under reasonable supervision by any person, and shall, as promptly as possible, furnish copies thereof upon payment of any fees as may be prescribed by law. ... No person requesting to inspect and examine public records, or to obtain copies thereof, shall be required to disclose the purpose or motive for the request.”

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**Q. What about my confidential records?**

- A. Not all government records are open to public inspection. Exceptions to the access requirements in N.C. Gen. Stat. § 132-6 and the definition of public records in N.C. Gen. Stat. § 132-1 are found throughout the General Statutes. You must be able to cite a specific provision in the General Statutes or federal law when you restrict or deny access to a particular record.
- 

**Q. Am I required to make available to the public copies of drafts that have not been approved?**

- A. Yes, even if a report, permit, or other record has not been finalized, it is still a public record subject to request. Any record that is not confidential by law must be provided when a request is received, whether it is “finished” or not.
- 

**Q. What do I do with permanent records?**

- A. Permanent records should be maintained in the office that created the records, forever.

The Department of Natural and Cultural Resources (DNCR) is charged by the General Assembly with the administration of a records management program (N.C. Gen. Stat. § 121-4 (2) and § 132-8.1) and the maintenance of “a program for the selection and preservation of public records considered **essential** to the operation of government and to the **protection of the rights and interests of persons**” (§ 132-8.2). Permanent records with these characteristics require preservation duplicates that are human-readable (paper or microfilm). Some examples of these characteristics include:

- Affect multiple people, without regard to relation
- Have significance over a long span of time
- Document governance
- Document citizenship

Examples of records with these characteristics:

- Minutes of governing bodies at the state and local levels are the basic evidence of our system of governance, and are routinely provided for the public to read.

- Records, such as deeds and tax scrolls, about land document changes in ownership and condition. Counties maintain offices expressly for the purpose of making those records available to the public. Other records in local and state governments document potential public health hazards, such as hazardous materials spills.
- Adoptions, marriages, and divorces document changes in familial relationships and document citizenship. Though adoptions are confidential (not available for public inspection), they document citizenship and changes in inheritance and familial succession.
- Court records, such as wills, estates, and capital cases, affect people within and across family groups, are made available for public inspection, and often involve transactions related to the examples above.

See the Human-Readable Preservation Duplicates policy issued by the North Carolina Department of Natural and Cultural Resources (<https://archives.ncdcr.gov/government/digital-records/digital-records-policies-and-guidelines/human-readable-preservation>) and check with a records analyst to determine whether your permanent records require a preservation duplicate.

### **Q. What is historical value?**

- A.** Historical records document significant events, actions, decisions, conditions, relationships, and similar developments. These records have administrative, legal, fiscal, or evidential importance for the government or its citizens. Two criteria for determining historical value are inherent interest and extraordinary documentation:
- Inherent interest is created by non-routine events, by the involvement of famous parties, and by compelling contexts. For instance, foreclosure proceedings from the 1930s have high historical value because they date from the era of the Great Depression.
  - Extraordinary documentation is found in records that shed light on political, public, or social history. For instance, the records from the replevin case that returned the Bill of Rights to North Carolina hold more historical value than most property case files because of the political history intertwined with this case.

SANC has further elaborated selection criteria that help distinguish records with historical value:

- Do they protect the rights and property of citizens?
- Do they have a long-term impact on citizens?
- Do they document the core functions of an agency?
- Do they document high-level decision-making that shapes an agency's policies or initiatives?
- Do they summarize an agency's activities?

Call a Records Management Analyst for further assistance in assessing historical value.

### **Q. What if I do not have any records?**

- A.** Nearly every position in government generates, receives, or uses records. Computer files of any kind, including drafts and e-mail, are public records. Even if your records are not the official or final version, your records are public records. Not all records have high historical, legal, or fiscal value, but they all must be destroyed in accordance with the provisions of the appropriate records schedule.



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***Q. I have a lot of unsorted records. What's a good first step for getting a handle on these records?***

- A.** We encourage you to create a file plan of what records you have. When you create this plan, you can match each record to its placement on this schedule or on the appropriate retention schedule. A sample file plan is available on Page A-21. Having a file plan can help you strategize how to best organize your physical or digital records. A file plan is also useful in disaster planning and scheduling destructions.

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***Q. May I store our unused records in the basement, attic, shed, etc.?***

- A.** Public records are public property. Though we encourage agencies to find places to store records that do not take up too much valuable office space, the selected space should be dry, secure, and free from pests and mold. Your office must ensure that records stored away from your main office area are well protected from natural and man-made problems while remaining readily available to your staff and the public.

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***Q. Our old records are stored in the attic, basement, or off-site building, etc. Are we required to provide public access to these records?***

- A.** Yes, as long as the records are not confidential by law. You should also be aware that confidentiality can expire.

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***Q. Aren't all our old records at the State Archives of North Carolina?***

- A.** Probably not. The State Archives of North Carolina collects only very specific types of records from local government offices. Contact a Records Management Analyst for more information about which records are held or can be transferred to the State Archives of North Carolina for permanent preservation.

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***Q. I found some really old records. What should I do with them?***

- A.** Call a Records Management Analyst. We will help you examine the records and assess their historical value.

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***Q. Can I give my old records to the historical society or public library?***

- A.** Before you offer any record to a historical society, public library, or any other entity, you must contact a Records Management Analyst. Permanent records must be kept either in your offices or at the State Archives of North Carolina.

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***Q. Whom can I call with questions?***

- A.** If you are located west of Statesville, call our Western Office in Asheville at (828) 250-3103. If you are east of Statesville, all the way to the coast, call our Raleigh office at (919) 814-6900.

## AUDITS, LITIGATION, AND OTHER OFFICIAL ACTION

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**Q. Why is there an asterisk in the disposition instructions of so many items on this schedule?**

**A. No record involved in a pending or ongoing audit, legal, or other official action may be destroyed before that audit or action is resolved.**

A legal hold or litigation hold means that records that are the subject of the legal hold or litigation hold must be preserved and thus must not be destroyed until officially released from the hold. A legal hold or litigation hold is placed when either an official discovery order is served on the agency requesting the production of the records in question (for a litigation, regulatory investigation, audit, open records request, etc.) or litigation is pending and the agency is thus on notice to preserve all potentially relevant records. You must also ensure that for a claim or litigation that appears to be reasonably foreseeable or anticipated but not yet initiated, any records (in paper or electronic formats) relevant to such a claim or litigation are preserved and not destroyed until released by your General Counsel. The records in question must not be destroyed until the completion of the action and the resolution of all issues that arise from it regardless of the retention period set forth in this schedule.

We have used an asterisk (\*) in the disposition instructions to mark records series that are commonly audited, litigated, or may be subject to other official actions. However, any record has this potential. Records custodians are responsible for being aware of potential actions, and for preventing the destruction of any record that is, or may be reasonably expected to become, involved in an audit, legal, or other official action.

Records used during routine audits may be destroyed when the governing body accepts the audit, if the records have completed the retention period listed in this schedule. If time remains in the retention period, the records must be maintained for the remainder of the period. The auditor's working papers must be kept according to the schedule. (See also GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES, Audits: Performance, STANDARD 1: ADMINISTRATION AND MANAGEMENT RECORDS, Audits: Financial, STANDARD 2: BUDGET, FISCAL, AND PAYROLL RECORDS.) Should a dispute arise over an audit, the records that were audited should be retained until that dispute is resolved.

The attorney representing the agency should inform records custodians when legal matters are concluded and records will no longer be needed. Following the conclusion of any legal action, the records may be destroyed if they have met the retention period in the schedule. Otherwise, they should be kept for the remaining time period.

## TRANSITORY RECORDS

Transitory records are defined as “record[s] that [have] little or no documentary or evidential value and that need not be set aside for future use.”<sup>3</sup>

According to North Carolina General Statutes § 121 and § 132, every document, paper, letter, map, book, photograph, film, sound recording, magnetic or other tape, electronic data processing record, artifact, or other documentary material, regardless of physical form or characteristics, made or received in connection with the transaction of public business by any state, county, municipal agency, or other political subdivision of government is considered a public record and may not be disposed of, erased, or destroyed without specific approval from the Department of Natural and Cultural Resources.

The Department of Natural and Cultural Resources recognizes that some records may have little or no long-term documentary or evidential value to the creating agency. These records are often called “transitory records.” The following questions and answers discuss types of transitory records commonly created in state government. They may be disposed of according to the guidance below. However, all public employees should be familiar with the General Records Schedule for Local Government Agencies, their office’s Program Records Retention and Disposition Schedule, and any other applicable guidelines for their office. If any of these documents require a different retention period for these records, follow the longer of the two retention periods. When in doubt about whether a record is transitory, or whether it has special significance or importance, retain the record in question and seek guidance from the analyst assigned to your agency.

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***Q. What do I do with routing slips, fax cover sheets, “while you were out” slips, memory aids, etc.?***

- A.** Routing slips and transmittal sheets adding no information to that contained in the transmitted material have minimal value after the material has been successfully transmitted. These records may be destroyed or otherwise disposed of after receipt of the material has been confirmed.

Similarly, “while you were out” slips, memory aids, and other records requesting follow-up actions (including voicemails) have minimal value once the official action these records are supporting has been completed and documented. Unless they are listed on the General Records Schedule for Local Government Agencies or your office’s Program Records Retention and Disposition Schedule, these records may be destroyed or otherwise disposed of once the action has been resolved.

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***Q. What about research materials, drafts, and other working papers used to create a final, official record?***

- A.** Drafts and working papers are materials, including notes and calculations, gathered or created to assist in the creation of another record. All drafts and working papers are public records subject to all provisions of General Statute § 132, but many of them have minimal value after the final version of the record has been approved, and may be destroyed after final approval, if they are no longer necessary to support the analysis or conclusions of the official record. Drafts and working documents which may be destroyed after final approval include:

- Drafts and working papers for internal and external policies

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<sup>3</sup> Society of American Archivists, *Dictionary of Archives Terminology*.

- Drafts and working papers for internal administrative reports, such as daily and monthly activity reports
- Drafts and working papers for internal, non-policy-level documents, such as informal workflows and manuals; and
- Drafts and working papers for presentations, workshops, and other explanations of agency policy that are already formally documented.

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***Q. What if I have forms designed and used solely to create, update, or modify records in an electronic medium?***

- A.** If these records are not required for audit or legal purposes, they may be destroyed in office after completion of data entry and after all verification and quality control procedures. However, if the forms contain any analog components that are necessary to validate the information contained on them (e.g. a signature or notary's seal), they should be retained according to the disposition instructions for the records series encompassing the forms' function.

See also the State Archives of North Carolina's guidance on digital signatures found at: <https://archives.ncdcr.gov/government/digital-records/digital-records-policies-and-guidelines/digital-signature-policy>

## DESTRUCTION OF PUBLIC RECORDS

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### ***Q. When can I destroy records?***

- A.** Each records series listed on this schedule has specific disposition instructions that indicate how long the series must be kept in your office. In some cases, the disposition instructions are “Retain in office permanently,” which means that those records must be kept in your offices forever.
- 

### ***Q. How do I destroy records?***

- A.** After your agency has approved this records retention and disposition schedule, records should be destroyed in one of the following ways:
- 1) burned, unless prohibited by local ordinance;
  - 2) shredded, or torn so as to destroy the record content of the documents or material concerned;
  - 3) placed in acid vats so as to reduce the paper to pulp and to terminate the existence of the documents or materials concerned;
  - 4) sold as waste paper, provided that the purchaser agrees in writing that the documents or materials concerned will not be resold without pulverizing or shredding the documents so that the information contained within cannot be practicably read or reconstructed.

The provision that electronic records are to be destroyed means that the data, metadata, and physical media are to be overwritten, deleted, and unlinked so that the data and metadata may not be practicably reconstructed.

The data, metadata, and physical media containing confidential records of any format are to be destroyed in such a manner that the information cannot be read or reconstructed under any means.

— N.C. Administrative Code, Title 7, Chapter 4, Subchapter M, Section .0510

Without your agency’s approval of this records schedule, no records may legally be destroyed.

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### ***Q. How can I destroy records if they are not listed on this schedule?***

- A.** Contact a Records Management Analyst. An analyst will discuss the nature of the records with you to determine if the records have historical value. If the records do have historical value, we will discuss the possibility of transferring the records to the State Archives of North Carolina to be preserved permanently.

If the records do not have historical value, we will ask you to complete a [Request for Disposal for Unscheduled Records](#) form if the records are no longer being created. If the records are an active records series, an analyst will help you develop an amendment to this schedule so that you can destroy the records appropriately from this point forward.

**Q. *Am I required to tell anyone about the destructions?***

- A.** We recommend that you report on your records retention activities to your governing board on an annual basis. This report does not need to be detailed, but it is important that significant destructions be entered into the minutes of the Board. See a sample destructions log that follows (and is available online at the State Archives of North Carolina website, <https://archives.ncdcr.gov/government/rm-tools>).



### Destructions Log

<b>County/Municipality</b>			
<b>Division</b>	<b>Section</b>	<b>Branch</b>	
<b>Location(s) of Records</b>			

Records Series	Required Retention	Date Range	Volume (file drawers or MB)	Media (Paper, Electronic)		Date of Destruction	Method of Destruction	Authorization for Destruction
				P	E			

## ELECTRONIC RECORDS: E-MAIL, BORN-DIGITAL RECORDS, AND DIGITAL IMAGING

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### ***Q. When can I delete my e-mail?***

**A.** E-mail is a public record as defined by N.C. Gen. Stat. § 121-5 and N.C. Gen. Stat. § 132. Electronic mail is as much a record as any paper record and must be treated in the same manner. **It is the content of each message that is important.** If a particular message would have been filed as a paper memo, it should still be filed (either in your e-mail program or in your regular directory structure), and it should be retained the same length of time as its paper counterparts. **It is inappropriate to destroy e-mail simply because storage limits have been reached.** Some examples of e-mail messages that are public records and therefore covered by this policy include:

- Policies or directives;
- Final drafts of reports and recommendations;
- Correspondence and memoranda related to official business;
- Work schedules and assignments;
- Meeting agendas or minutes
- Any document or message that initiates, facilitates, authorizes, or completes a business transaction; and
- Messages that create a precedent, such as issuing instructions and advice.

*From the Department of Cultural Resources E-Mail Policy (Revised July 2009),  
available at the State Archives of North Carolina website*

Other publications (available online at the [State Archives of North Carolina website](#)) that will be particularly helpful in managing your e-mail include tutorials on managing e-mail as a public record and on using Microsoft Exchange.

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### ***Q. May I print my e-mail to file it?***

**A.** We do not recommend printing e-mail for preservation purposes. Important metadata are lost when e-mail is printed.

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### ***Q. I use my personal e-mail account for work. No one can see my personal e-mail, right?***

**A.** The best practice is to avoid using personal resources, including private e-mail accounts, for public business. N.C. Gen. Stat. § 132-1 states that records “made or received pursuant to law or ordinance *in connection with the transaction of public business* by any agency of North Carolina government or its subdivisions” are public records (emphasis added). The fact that public records reside in a personal e-mail account is irrelevant.



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***Q. We have an imaging system. Are we required to keep the paper?***

- A.** You may scan any record, but you will need to receive approval from the Government Records Section in order to destroy paper originals that have been digitized. Your agency must develop an electronic records policy and then submit a Request for Disposal of Original Records Duplicated by Electronic Means. You can find these templates in the Digital Imaging section of the State Archives of North Carolina website (<https://archives.ncdcr.gov/government/digital-records/digital-records-policies-and-guidelines#digital-imaging>). Contact a Records Management Analyst for further instructions on how to develop a compliant electronic records policy.

**Permanent records** must have a security preservation copy as defined by State Archives of North Carolina's [Human-Readable Preservation Duplicate Policy](#) (N.C. Gen. Stat. § 132-8.2):

Preservation duplicates shall be durable, accurate, complete and clear, and such duplicates made by a photographic, photo static, microfilm, micro card, miniature photographic, or other process which accurately reproduces and forms a durable medium for so reproducing the original shall have the same force and effect for all purposes as the original record whether the original record is in existence or not. ... Such preservation duplicates shall be preserved in the place and manner of safekeeping prescribed by the Department of Natural and Cultural Resources.

**The preservation duplicate of permanent records must be either on paper or microfilm.**

**Non-permanent records** may be retained in any format. You will need to take precautions with electronic records that you must keep more than about 5 years. Computer systems do not have long life cycles. Each time you change computer systems, you must convert all records to the new system so that you can assure their preservation and provide access.

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***Q. Computer storage is cheap. Can I just keep my computer records permanently?***

- A.** The best practice is to destroy all records that have met their retention requirements, regardless of format.

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***Q. What are the guidelines regarding the creation and handling of electronic public records, including text messages and social media?***

- A.** There are numerous documents available on the State Archives of North Carolina website (<https://archives.ncdcr.gov/government/digital-records/digital-records-policies-and-guidelines>). Topics covered include shared storage, cloud computing, e-discovery, trustworthy digital public records, digital signatures, e-mail, social media, text messages, websites, digital imaging, metadata, file formats, database indexing, and security backups.

Note that e-mail, text messages, and social media should be handled according to their content. Therefore, this schedule does not include a records series that instructs you on how to handle one of these born-digital records by format; instead of focusing on how the information is disseminated, consider what content is contained in the e-mail, text message, or social media post. For instance, an e-mail requesting leave that is sent to a supervisor should be kept for 3 years. On the General Records Schedule: Local Government Agencies, see Leave Records (Standard 4: HUMAN RESOURCES RECORDS).

## GEOSPATIAL RECORDS

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### ***Q. Why should geographic information system (GIS) datasets be retained and preserved?***

- A.** Geospatial records are public records and need to be retained and preserved based on their legal, fiscal, evidential and/or historical value according to an established retention schedule. Local agencies involved in GIS operations should work with the State Archives of North Carolina in order to appraise, inventory, and preserve their geospatial records according to established best practices and standards to insure both their short- and long-term accessibility.

Due to the complexity and transitory nature of these records, geospatial records retention and long-term preservation is a community-wide challenge. GIS files have become essential to the function of many local agencies and will continue to frequently be utilized in agency decision-making processes in the near and far future. Accessibility of GIS records over time has legal, fiscal, practical, and historical implications. The availability of GIS records can help safeguard the local government's legal and fiscal accountability and aid agencies in conducting retrospective and prospective studies. These studies are only possible when essential data from the past are still available.

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### ***Q. What GIS datasets should be preserved by local governments?***

- A.** The following types of geospatial records have been designated as having archival value:
- Parcel data
  - Street centerline data
  - Corporate limits data
  - Extraterritorial jurisdiction data
  - Zoning data, address points
  - Orthophotography (imagery)
  - Utilities
  - Emergency/E-911 themes

For more information, see **GENERAL RECORDS SCHEDULE: LOCAL GOVERNMENT AGENCIES, STANDARD 3: GEOGRAPHIC INFORMATION SYSTEM (GIS) RECORDS.**

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### ***Q. How often should we capture the datasets retained for their legal, fiscal, evidential or historical value?***

- A.** Consult the retention schedule for frequency of capture. The frequency of capture is based on the significance of the record as well as its alterability.

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**Q. *What data formats, compression formats, and media should be used to preserve the data?***

- A.** Archiving practices should be consistent with North Carolina Geographic Information Coordinating Council (GICC) approved standards and recommendations. (Examples: Content Standards for Metadata; Data Sharing Recommendations). Consult the GICC website at <https://it.nc.gov/about/boards-commissions/gicc>.

You should also comply with guidelines and standards issued by the State Archives of North Carolina, which are available on its website.

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**Q. *Who should be responsible for creation and long-term storage of archived data?***

- A.** The creating agency, NCOneMap, and the State Archives of North Carolina may all have responsibility for archiving data. If you choose to upload your data to NCOneMap, consult with your county's GIS department to determine whether data will be uploaded by your agency or by the whole county. If you choose not to upload your data to NCOneMap, your agency must comply with standards (for metadata, file naming, data sharing, and long term preservation) and procedures adopted by the North Carolina Geographic Information Coordinating Council.

## SECURITY PRESERVATION COPIES OF RECORDS

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### ***Q. What is the advantage to having security preservation copies of records stored with the State Archives?***

- A.** Having duplicate copies of essential records in a separate location mitigates the risk that you may lose the only physical copy of a given record in a disaster or other records loss event. Maintaining offsite duplicates of records, regardless of format, is a good practice to adopt.

The State Archives creates duplicate copies on microfilm because of the durability of the medium. Silver negative microfilm does not decay for hundreds of years, ensuring that your records maintain their integrity over time.

---

### ***Q. What records will the State Archives back up for us?***

- A.** The State Archives provides security imaging services for minutes of major decision-making boards and commissions. We will also image records of adoptions for Social Services agencies as well as maps and plats from Registers of Deeds offices. Once those records are imaged, they are converted to security microfilm. We will store the silver negative (original) microfilm in our security vault. Contact the Records Management Analyst in charge of imaging coordination for the most current information.
- 

### ***Q. How do I start the process of backing up the above listed records?***

- A.** We have three processes for creating backup film copies of these records. First, you can send photocopies of your approved minutes to us in the mail. Simply include a copy of the **Certification of the Preparation of Records for Security Preservation Copy** form (available online at the [State Archives of North Carolina website](#)) with each shipment. For more detailed instructions, contact a Records Management Analyst.

Secondly, you can bring us your original books. We will film them and return them to you. This process is most useful when you have more minutes to film than you are willing to photocopy. It is important to remember that a representative of your office or ours must transport the original books in person so that the custody of the records is maintained. You should not mail or ship your original minutes. Contact the Records Management Analyst in charge of imaging coordination to schedule an appointment for your books to be imaged. We will make every effort to expedite the filming so that your books will be returned to you as quickly as possible.

Finally, you can submit these records to the State Archives electronically. Please see our procedures in "[Transfer of Minutes in Digital Formats for Microfilming](#)" or contact the Records Management Analyst in charge of imaging coordination for more information.

---

### ***Q. In the event of a records loss, how do I obtain copies of the security preservation copies stored at the State Archives?***

- A.** Contact the Records Management Analyst in charge of imaging coordination who will help you purchase copies of the microfilm from our office. You can then send those reels to a vendor who can either make new printed books or scan the film to create a digital copy.

---

***Q. Can I obtain digital copies of the security preservation records?***

- A.** Yes, you can request digital copies of records when you submit them to the State Archives for initial reproduction. Contact the Records Management Analyst in charge of imaging coordination to initiate a request for digital duplicates.

## DISASTER ASSISTANCE

---

### ***Q. What should I do in case of fire or flood?***

- A.** Secure the area, and keep everyone out until fire or other safety professionals allow entry. Then, call our Raleigh office at (919) 814-6903 for the Head of the Government Records Section or (919) 814-6849 for the Head of the Collections Management Branch. If you're in the western part of the state, call our Asheville Office at (828) 250-3103. On nights and weekends, call your local emergency management office.

#### ***DO NOT ATTEMPT TO MOVE OR CLEAN ANY RECORDS.***

Damaged records are extremely fragile and require careful handling. Our staff are trained in preliminary recovery techniques, documenting damage to your records, and authorizing destruction of damaged records. Professional vendors can handle larger disasters.

---

### ***Q. What help do you give in case of an emergency?***

- A.** We will do everything we can to visit you at the earliest opportunity in order to provide hands-on assistance. We can assist you in appraising the records that have been damaged so that precious resources (and especially time) are not spent on records with lesser value. We can provide lists of professional recovery vendors that you can contact to preserve your essential and permanent records.
- 

### ***Q. What can I do to prepare for an emergency?***

- A.** We provide training on disaster preparation that includes a discussion of the roles of proper inventories, staff training, and advance contracts with recovery vendors. If you would like to have this workshop presented, call a Records Management Analyst.
- 

### ***Q. What are essential records?***

- A.** Essential records are records that are necessary for continuity of operations in the event of a disaster. There are two common categories of records that are considered essential:
- **Emergency operating records** – including emergency plans and directives, orders of succession, delegations of authority, staffing assignments, selected program records needed to continue the most critical agency operations, as well as related policy or procedural records.
  - **Legal and financial rights records** – these protect the legal and financial rights of the Government and of the individuals directly affected by its activities. Examples include accounts receivable records, Social Security records, payroll records, retirement records, and insurance records. These records were formerly defined as “rights-and-interests” records.

Essential records should be stored in safe, secure locations as well as duplicated and stored off-site, if possible.

## STAFF TRAINING

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### ***Q. What types of workshops or training do you offer?***

- A.** We have a group of prepared workshops that we can offer at any time at various locations throughout the state. Contact a Records Management Analyst if you are interested in having one of the workshops presented to your agency. We will work with you directly to develop training suited to your specific needs. Our basic workshops are:
- Managing public records in North Carolina
  - Disaster preparedness and recovery
  - Digital communications

---

### ***Q. Will you design a workshop especially for our office?***

- A.** Yes, we will. Let a Records Management Analyst know what type of training you need.

---

### ***Q. Are workshops offered only in Raleigh?***

- A.** No, we will come to your offices to present the workshops you need. We have no minimum audience requirement. We will also do presentations for professional associations, regional consortiums, and the public.

To arrange a workshop, please call the State Records Center at 919-814-6900 or contact a Records Management Analyst (<https://archives.ncdcr.gov/government/local/analysts>).

---

### ***Q. Is there a fee for workshops?***

- A.** Not at this time.

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### ***Q. Are the workshops available in an online format?***

- A.** We can offer a virtual workshop for your agency upon request. For descriptions of available webinars, see <https://archives.ncdcr.gov/government/training/webinars>. You can also find several online tutorials available on the State Archives of North Carolina website (<https://archives.ncdcr.gov/government/training/online-tutorials-and-resources>).



## Request for Change in Local Government Records Schedule

Use this form to request a change in the records retention and disposition schedule governing the records of your agency. Submit the signed original and keep a copy for your file. A proposed amendment will be prepared and submitted to the appropriate state and local officials for their approval and signature. Copies of the signed amendment will be sent to you for insertion in your copy of the schedule.

### AGENCY INFORMATION

Requestor name

Location and Agency [e.g., County/Municipality + Department of Social Services]

Phone and e-mail

Mailing Address

### CHANGE REQUESTED

Specify title and edition of records retention schedule being used: \_\_\_\_\_

Add a new item

Delete an existing item

Standard Number \_\_\_\_\_ Page \_\_\_\_\_ Item Number \_\_\_\_\_

Change a retention period

Standard Number \_\_\_\_\_ Page \_\_\_\_\_ Item Number \_\_\_\_\_

Title of Records Series in Schedule or Proposed Title:

Inclusive Dates of Records:

Proposed Retention Period:

Description of Records:

Justification for Change:

Requested by:

Signature

Title

Date

Approved by:

Signature

Requestor's Supervisor

Date





## Request for Disposal of Unscheduled Records

### AGENCY INFORMATION

Requestor name

Location and Agency [e.g., County/Municipality + Department of Social Services]

Phone and e-mail

Mailing Address

In accordance with the provisions of N.C. GEN. STAT. § 121 and § 132, approval is requested for the destruction of records listed below. These records have no further use or value for official administrative, fiscal, historical, or legal purposes.

RECORDS TITLE AND DESCRIPTION	INCLUSIVE DATES	QUANTITY	RELEVANT STATUTORY REGULATIONS	PROPOSED RETENTION PERIOD

Requested by:

Signature Title Date

Approved by:

Signature Requestor's Supervisor Date

Concurred by:

Signature Assistant Records Administrator State Archives of North Carolina Date



## Request for Disposal of Original Records Duplicated by Electronic Means

*If you have questions, call (919) 814-6900 and ask for a Records Management Analyst.*

This form is used to request approval from the Department of Natural and Cultural Resources to dispose of non-permanent paper records that have been scanned, entered into databases, or otherwise duplicated through digital imaging or other conversion to a digital environment. This form does not apply to records that have been microfilmed or photocopied or to records with a permanent retention.

<b>Agency Contact Name:</b>		<b>Date (MM-DD-YYYY):</b>
<b>Phone (area code):</b>	<b>E-mail:</b>	
<b>County/Municipality:</b>	<b>Office:</b>	
<b>Mailing address:</b>		

<b>Records Series Title</b> A group of records as listed in records retention schedule	<b>Description of Records</b> Specific records as referred to in-office	<b>Inclusive Dates</b> (1987-1989; 2005-present)	<b>Approx. Volume of Records</b> (e.g. "1 file cabinet," "5 boxes")	<b>Retention Period</b> As listed in records retention schedule

Requested by: \_\_\_\_\_

Signature Title Date

Approved by: \_\_\_\_\_

Signature Requestor's Supervisor Date

Concurred by: \_\_\_\_\_

Signature Assistant Records Administrator State Archives of North Carolina Date



### File Plan

<b>County/Municipality</b>			
<b>Division</b>		<b>Section</b>	
		<b>Branch</b>	

Records Series	Records Creator	Records Owner (if record copy is transferred within the agency)	Media (Paper, Electronic, Scanned)			Required Retention	Location(s) of Records
			P	E	S		

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# May & Place, PA

CERTIFIED PUBLIC ACCOUNTANTS

P.O. Box 900  
LOUISBURG, NC 27549  
Bus: 919-496-3041  
Fax: 919-496-6342

SCOTT H. MAY, CPA  
DALE R. PLACE, CPA, CFE

August 14, 2025

To the Honorable Mayor and Town Council Members  
14094 Buffalo Road  
Archer Lodge, NC 27527

We are pleased to confirm our understanding of the services we are to provide the Town of Archer Lodge for the year ended June 30, 2025.

## **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Town of Archer Lodge as of and for the year ended June 30, 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Town of Archer Lodge's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Town of Archer Lodge's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Local Government Employees' Retirement System's Schedule of the Proportionate Share of the Net Pension Liability and Contributions.

We have also been engaged to report on supplementary information other than RSI that accompanies the Town of Archer Lodge's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole:

- 1) Combining and individual fund statements
- 2) Budgetary schedules and other schedules

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and



are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the Town of Archer Lodge and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Management override of controls.

- Improper revenue recognition due to fraud.

Our audit of financial statements does not relieve you of your responsibilities.

### **Audit Procedures—Internal Control**

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting

misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Town of Archer Lodge's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

### **Other Services**

We will also assist in preparing the financial statements and related notes of the Town of Archer Lodge in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed, and approved the financial statements, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

### **Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

#### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the Mayor and Town Council; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of May & Place, PA, and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the North Carolina Local Government Commission or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of May & Place, PA, personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we

will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Dale Place is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately August 31, 2025, and to issue our reports no later than December 31, 2025.

Our fee for these services will be \$9,500.00 plus \$7,000.00 for each federal and/or State major program as defined by the Uniform Guidance and/or the NC Single Audit Implementation Act for the audit and \$7,500.00 for the financial statement preparation. Our invoices for these fees will be rendered in accordance with the North Carolina Local Government Commission instructions as detailed in the contract. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

**Reporting**

We will issue a written report upon completion of our audit of the Town of Archer Lodge's financial statements. Our report will be addressed to the Town Council of the Town of Archer Lodge. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that Town of Archer Lodge is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to the Town of Archer Lodge and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy, and return it to us.

Very truly yours,

*May & Place, PA*

May & Place, PA

RESPONSE:

This letter correctly sets forth the understanding of the Town of Archer Lodge.

Management signature: \_\_\_\_\_

Title: Town Administrator \_\_\_\_\_

Date: \_\_\_\_\_

The of and	Governing Board Town Council
	Primary Government Unit Town of Archer Lodge
	Discretely Presented Component Unit (DPCU) (if applicable) N/A

*Primary Government Unit, together with DPCU (if applicable), hereinafter referred to as Governmental Unit(s)*

and	Auditor Name May & Place, PA
	Auditor Address PO Box 900 Louisburg, NC 27549

*Hereinafter referred to as Auditor*

for	Fiscal Year Ending 06/30/25	Date Audit Will Be Submitted to LGC 12/31/25
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*Must be within six months of FYE*

hereby agree as follows:

1. The Auditor shall audit all statements and disclosures required by U.S. generally accepted auditing standards (GAAS) and additional required legal statements and disclosures of all funds and/or divisions of the Governmental Unit(s). The non-major combining, and individual fund statements and schedules shall be subjected to the auditing procedures applied in the audit of the basic financial statements and an opinion shall be rendered in relation to (as applicable) the governmental activities, the business-type activities, the aggregate DPCUs, each major governmental and enterprise fund, and the aggregate remaining fund information (non-major government and enterprise funds, the internal service fund type, and the fiduciary fund types). The basic financial statements shall include budgetary comparison information in a budgetary comparison statement, rather than as RSI, for the General Fund and any annually budgeted Special Revenue funds.

2. At a minimum, the Auditor shall conduct the audit and render the report in accordance with GAAS. If the Governmental Unit expended \$100,000 or more in combined Federal and State financial assistance during the reporting period, the Auditor shall perform the audit in accordance with *Government Auditing Standards* (GAGAS). The Governmental Unit is subject to federal single audit requirements in accordance with Title 2 US Code of Federal Regulations Part 200 *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F (*Uniform Guidance*) and the State Single Audit Implementation Act. Currently the threshold is \$750,000 for a federal single audit and \$500,000 for a State Single Audit. This audit and all associated audit documentation may be subject to review by Federal and State agencies in accordance with Federal and State laws, including the staffs of the Office of State Auditor (OSA) and the Local Government Commission (LGC). If the audit requires a federal single audit in accordance with the Uniform Guidance (§200.501) the Auditor and Governmental Unit(s) should discuss, in advance of the execution of this contract, the responsibility for submission of the audit and the accompanying data collection form to the Federal Audit Clearinghouse as required under the Uniform Guidance (§200.512) to ensure proper submission.

Effective for audits of fiscal years beginning on or after June 30, 2023, the LGC will allow auditors to consider whether a unit qualifies as a State low-risk auditee. Please refer to "Discussion of Single Audits in North Carolina" on the LGC's website for more information.



If the audit and Auditor communication are found in this review to be substandard, the results of the review may be forwarded to the North Carolina State Board of CPA Examiners (NC State Board).

3. If an entity is determined to be a component of another government as defined by the group audit standards, the entity's auditor shall make a good faith effort to comply in a timely manner with the requests of the group auditor in accordance with AU-6 §600.41 - §600.42.
4. This contract contemplates an unmodified opinion being rendered. If during the process of conducting the audit, the Auditor determines that it will not be possible to render an unmodified opinion on the financial statements of the unit, the Auditor shall contact the LGC Staff to discuss the circumstances leading to that conclusion as soon as is practical and before the final report is issued. The audit shall include such tests of the accounting records and such other auditing procedures as are considered by the Auditor to be necessary in the circumstances. Any limitations or restrictions in scope which would lead to a qualification should be fully explained in an attachment to this contract.
5. If this audit engagement is subject to the standards for audit as defined in *Government Auditing Standards*, 2018 revision, issued by the Comptroller General of the United States, then by accepting this engagement, the Auditor warrants that he/she has met the requirements for a peer review and continuing education as specified in *Government Auditing Standards*. The Auditor agrees to provide a copy of the most recent peer review report to the Governmental Unit(s) and the Secretary of the LGC prior to the execution of an audit contract. Subsequent submissions of the report are required only upon report expiration or upon auditor's receipt of an updated peer review report. If the audit firm received a peer review rating other than pass, the Auditor shall not contract with the Governmental Unit(s) without first contacting the Secretary of the LGC for a peer review analysis that may result in additional contractual requirements.

If the audit engagement is not subject to *Government Auditing Standards* or if financial statements are not prepared in accordance with U.S. generally accepted accounting principles (GAAP) and fail to include all disclosures required by GAAP, the Auditor shall provide an explanation as to why in an attachment to this contract or in an amendment.

6. It is agreed that time is of the essence in this contract. All audits are to be performed and the report of audit submitted to LGC Staff within six months of fiscal year end. If it becomes necessary to amend the audit fee or the date that the audit report will be submitted to the LGC, an amended contract along with a written explanation of the change shall be submitted to the Secretary of the LGC for approval.
7. It is agreed that GAAS include a review of the Governmental Unit's (Units') systems of internal control and accounting as same relate to accountability of funds and adherence to budget and law requirements applicable thereto; that the Auditor shall make a written report, which may or may not be a part of the written report of audit, to the Governing Board setting forth his/her findings, together with his recommendations for improvement. That written report shall include all matters defined as "significant deficiencies and material weaknesses" in AU-C 265 of the *AICPA Professional Standards (Clarified)*. The Auditor shall file a copy of that report with the Secretary of the LGC.

For GAAS or *Government Auditing Standards* audits, if an auditor issues an AU-C §260 report, commonly referred to as "Governance Letter," LGC staff does not require the report to be submitted unless the auditor cites significant findings or issues from the audit, as defined in AU-C §260.12 - .14. This would include issues such as difficulties encountered during the audit, significant or unusual transactions, uncorrected misstatements, matters that are difficult or contentious reviewed with those charged with governance, and other significant matters. If matters identified during the audit were required to be reported as described in AU-C §260.12-.14 and were communicated in a method other than an AU-C §260 letter, the written documentation must be submitted.

8. All local government and public authority contracts for audit or audit-related work require the approval of the Secretary of the LGC. This includes annual or special audits, agreed upon procedures related to internal controls, bookkeeping or other assistance necessary to prepare the Governmental Unit's records for audit, financial statement preparation, any finance-related investigations, or any other audit-related work in the State of North Carolina. Approval is also required for the Alternative Compliance Examination Engagement for auditing the Coronavirus State and Local Fiscal Recovery Funds expenditures as allowed by US Treasury. Approval is not required on audit contracts and invoices for system improvements and similar services of a non-auditing nature.
9. Invoices for services rendered under these contracts shall not be paid by the Governmental Unit(s) until the invoice has been approved by the Secretary of the LGC. This also includes any progress billings [G.S. 159-34 and 115C-447]. All invoices for audit work shall be submitted in PDF format to the Secretary of the LGC for approval. The invoice marked 'approved' with approval date shall be returned to the Auditor to present to the Governmental Unit(s) for payment. This paragraph is not applicable to contracts for audits of hospitals.
10. In consideration of the satisfactory performance of the provisions of this contract, the Governmental Unit(s) shall pay to the Auditor, upon approval by the Secretary of the LGC if required, the fee, which includes any costs the Auditor may incur from work paper or peer reviews or any other quality assurance program required by third parties (federal and state grantor and oversight agencies or other organizations) as required under the Federal and State Single Audit Acts. This does not include fees for any pre-issuance reviews that may be required by the NC Association of CPAs (NCACPA) Peer Review Committee or NC State Board of CPA Examiners (see Item 13).
11. If the Governmental Unit(s) has/have outstanding revenue bonds, the Auditor shall submit to LGC Staff, either in the notes to the audited financial statements or as a separate report, a calculation demonstrating compliance with the revenue bond rate covenant. Additionally, the Auditor shall submit to LGC Staff simultaneously with the Governmental Unit's (Units') audited financial statements any other bond compliance statements or additional reports required by the authorizing bond documents, unless otherwise specified in the bond documents.
12. After completing the audit, the Auditor shall submit to the Governing Board a written report of audit. This report shall include, but not be limited to, the following information: (a) Management's Discussion and Analysis, (b) the financial statements and notes of the Governmental Unit(s) and all of its component units prepared in accordance with GAAP, (c) supplementary information requested by the Governmental Unit(s) or required for full disclosure under the law, and (d) the Auditor's opinion on the material presented. The Auditor shall furnish the required number of copies of the report of audit to the Governing Board upon completion.
13. If the audit firm is required by the NC State Board, the NCACPA Peer Review Committee, or the Secretary of the LGC to have a pre-issuance review of its audit work, there shall be a statement in the engagement letter indicating the pre-issuance review requirement. There also shall be a statement that the Governmental Unit(s) shall not be billed for the pre-issuance review. The pre-issuance review shall be performed prior to the completed audit being submitted to LGC Staff. The pre-issuance review report shall accompany the audit report upon submission to LGC Staff.

14. The Auditor shall submit the report of audit in PDF format to LGC Staff. For audits of units other than hospitals, the audit report should be submitted when (or prior to) submitting the final invoice for services rendered. The report of audit, as filed with the Secretary of the LGC, becomes a matter of public record for inspection, review and copy in the offices of the LGC by any interested parties. Any subsequent revisions to these reports shall be sent to the Secretary of the LGC. These audited financial statements, excluding the Auditors' opinion, may be used in the preparation of official statements for debt offerings by municipal bond rating services to fulfill secondary market disclosure requirements of the Securities and Exchange Commission and for other lawful purposes of the Governmental Unit(s) without requiring consent of the Auditor. If the LGC Staff determines that corrections need to be made to the Governmental Unit's (Units') financial statements and/or the compliance section, those corrections shall be provided within three business days of notification unless another deadline is agreed to by LGC Staff.

15. Should circumstances disclosed by the audit call for a more detailed investigation by the Auditor than necessary under ordinary circumstances, the Auditor shall inform the Governing Board in writing of the need for such additional investigation and the additional compensation required therefore. Upon approval by the Secretary of the LGC, this contract may be modified or amended to include the increased time, compensation, or both as may be agreed upon by the Governing Board and the Auditor.

16. If an approved contract needs to be modified or amended for any reason, the change shall be made in writing and pre-audited if the change includes a change in audit fee (pre-audit requirement does not apply to hospitals). This amended contract shall be completed in full, including a written explanation of the change, signed and dated by all original parties to the contract. It shall then be submitted to the Secretary of the LGC for approval. No change to the audit contract shall be effective unless approved by the Secretary of the LGC.

17. A copy of the engagement letter, issued by the Auditor and signed by both the Auditor and the Governmental Unit(s), shall be attached to this contract, and except for fees, work, and terms not related to audit services, shall be incorporated by reference as if fully set forth herein as part of this contract. In case of conflict between the terms of the engagement letter and the terms of this contract, the terms of this contract shall take precedence. Engagement letter terms that conflict with the contract are deemed to be void unless the conflicting terms of this contract are specifically deleted in Item 30 of this contract. Engagement letters containing indemnification clauses shall not be accepted by LGC Staff.

18. Special provisions should be limited. Please list any special provisions in an attachment.

19. A separate contract should not be made for each division to be audited or report to be submitted. If a DPCU is subject to the audit requirements detailed in the Local Government Budget and Fiscal Control Act and a separate audit report is issued, a separate audit contract is required. If a separate report is not to be issued and the DPCU is included in the primary government audit, the DPCU shall be named along with the primary government on this audit contract. DPCU Board approval date, signatures from the DPCU Board chairman and finance officer also shall be included on this contract.

20. The contract shall be executed, pre-audited (pre-audit requirement does not apply to hospitals), and physically signed by all parties including Governmental Unit(s) and the Auditor, then submitted in PDF format to the Secretary of the LGC.

21. The contract is not valid until it is approved by the Secretary of the LGC. The staff of the LGC shall notify the Governmental Unit and Auditor of contract approval by email. The audit should not be started before the contract is approved.

22. Retention of Client Records: Auditors are subject to the NC State Board of CPA Examiners' Retention of Client Records Rule 21 NCAC 08N .0305 as it relates to the provision of audit and other attest services, as well as non-attest services. Clients and former clients should be familiar with the requirements of this rule prior to requesting the return of records.



23. This contract may be terminated at any time by mutual consent and agreement of the Governmental Unit(s) and the Auditor, provided that (a) the consent to terminate is in writing and signed by both parties, (b) the parties have agreed on the fee amount which shall be paid to the Auditor (if applicable), and (c) no termination shall be effective until approved in writing by the Secretary of the LGC.
24. The Governmental Unit's (Units') failure or forbearance to enforce, or waiver of, any right or an event of breach or default on one occasion or instance shall not constitute the waiver of such right, breach or default on any subsequent occasion or instance.
25. There are no other agreements between the parties hereto and no other agreements relative hereto that shall be enforceable unless entered into in accordance with the procedure set out herein and approved by the Secretary of the LGC.
26. E-Verify. Auditor shall comply with the requirements of NCGS Chapter 64 Article 2. Further, if Auditor utilizes any subcontractor(s), Auditor shall require such subcontractor(s) to comply with the requirements of NCGS Chapter 64, Article 2.
27. **Applicable to audits with fiscal year ends of June 30, 2020 and later.** For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct and *Government Auditing Standards, 2018 Revision* (as applicable). Preparing financial statements in their entirety shall be deemed a "significant threat" requiring the Auditor to apply safeguards sufficient to reduce the threat to an acceptable level. If the Auditor cannot reduce the threats to an acceptable level, the Auditor cannot complete the audit. If the Auditor is able to reduce the threats to an acceptable level, the documentation of this determination, including the safeguards applied, must be included in the audit workpapers.
- All non-attest service(s) being performed by the Auditor that are necessary to perform the audit must be identified and included in this contract. The Governmental Unit shall designate an individual with the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the services and accept responsibility for the results of the services performed. If the Auditor is able to identify an individual with the appropriate SKE, s/he must document and include in the audit workpapers how he/she reached that conclusion. If the Auditor determines that an individual with the appropriate SKE cannot be identified, the Auditor cannot perform both the non-attest service(s) and the audit. See "Fees for Audit Services" page of this contract to disclose the person identified as having the appropriate SKE for the Governmental Unit.
28. **Applicable to audits with fiscal year ends of June 30, 2021 and later.** The auditor shall present the audited financial statements including any compliance reports to the government unit's governing body or audit committee in an official meeting in open session as soon as the audited financial statements are available but not later than 45 days after the submission of the audit report to the Secretary. The auditor's presentation to the government unit's governing body or audit committee shall include:
- a) the description of each finding, including all material weaknesses and significant deficiencies, as found by the auditor, and any other issues related to the internal controls or fiscal health of the government unit as disclosed in the management letter, the Single Audit or Yellow Book reports, or any other communications from the auditor regarding internal controls as required by current auditing standards set by the Accounting Standards Board or its successor;
  - b) the status of the prior year audit findings;
  - c) the values of Financial Performance Indicators based on information presented in the audited financial statements; and
  - d) notification to the governing body that the governing body shall develop a "Response to the Auditor's Findings, Recommendations, and Fiscal Matters," if required under 20 NCAC 03 .0508.
29. Information based on the audited financial statements shall be submitted to the Secretary for the purpose of identifying Financial Performance Indicators and Financial Performance Indicators of Concern. See 20 NCAC 03 .0502(c)(6).

30. All of the above paragraphs are understood and shall apply to this contract, except the following numbered paragraphs shall be deleted (See Item 17 for clarification).

31. The process for submitting contracts, audit reports and invoices is subject to change. Auditors and units should use the submission process and instructions in effect at the time of submission. Refer to the N.C. Department of State Treasurer website at <https://www.nctreasurer.com/state-and-local-government-finance-division/local-government-commission/submitting-your-audit>

32. All communications regarding audit contract requests for modification or official approvals will be sent to the email addresses provided on the signature pages that follow.

33. Modifications to the language and terms contained in this contract form (LGC-205) are not allowed.

**FEEES FOR AUDIT SERVICES**

1. For all non-attest services, the Auditor shall adhere to the independence rules of the AICPA Professional Code of Conduct (as applicable) and *Government Auditing Standards, 2018 Revision*. Refer to Item 27 of this contract for specific requirements. The following information must be provided by the Auditor; contracts presented to the LGC without this information will be not be approved.

Financial statements were prepared by:  Auditor  Governmental Unit  Third Party

If applicable: Individual at Governmental Unit designated to have the suitable skills, knowledge, and/or experience (SKE) necessary to oversee the non-attest services and accept responsibility for the results of these services:

<b>Name:</b>	<b>Title and Unit / Company:</b>	<b>Email Address:</b>
Kim P. Batten	Asst. Town Admin/Finance Officer	Kim.batten@archerlodgenc.gov

**OR Not Applicable**  (Identification of SKE Individual on the LGC-205 Contract is not applicable for GAAS-only audits or audits with FYEs prior to June 30, 2020.)

2. Fees may not be included in this contract for work performed on Annual Financial Information Reports (AFIRs), Form 990s, or other services not associated with audit fees and costs. Such fees may be included in the engagement letter but may not be included in this contract or in any invoices requiring approval of the LGC. See Items 8 and 13 for details on other allowable and excluded fees.

3. The audit fee information included in the table below for both the Primary Government Fees and the DPCU Fees (if applicable) should be reported as a specific dollar amount of audit fees for the year under this contract. If any language other than an amount is included here, the contract will be returned to the audit form for correction.

4. Prior to the submission of the completed audited financial report and applicable compliance reports subject to this contract, or to an amendment to this contract (if required) the Auditor may submit interim invoices for approval for services rendered under this contract to the Secretary of the LGC, not to exceed 75% of the billings for the unit's last annual audit that was submitted to the Secretary of the LGC. All invoices for services rendered in an audit engagement as defined in 20 NCAC .0503 shall be submitted to the Commission for approval before any payment is made. Payment before approval is a violation of law. (This paragraph not applicable to contracts and invoices associated with audits of hospitals).

<b>Primary Government Unit</b>	Town of Archer Lodge
Audit Fee (financial and compliance if applicable)	\$ 9,500.00
Fee per Major Program (if not included above)	\$ 7,000.00
<b>Additional Fees Not Included Above (if applicable):</b>	
Financial Statement Preparation (incl. notes and RSI)	\$ 7,500.00
All Other Non-Attest Services	\$
<b>TOTAL AMOUNT NOT TO EXCEED</b>	<b>\$ 24,000</b>

<b>Discretely Presented Component Unit</b>	N/A
Audit Fee (financial and compliance if applicable)	\$
Fee per Major Program (if not included above)	\$
<b>Additional Fees Not Included Above (if applicable):</b>	
Financial Statement Preparation (incl. notes and RSI)	\$
All Other Non-Attest Services	\$
<b>TOTAL AMOUNT NOT TO EXCEED</b>	\$

**SIGNATURE PAGE**

**AUDIT FIRM**

Audit Firm* May & Place, PA	
Authorized Firm Representative (typed or printed)* Dale Place	Signature*
Date* 08/14/25	Email Address* dale@mayandplace.com

**GOVERNMENTAL UNIT**

Governmental Unit* Town of Archer Lodge	
Date Governing Board Approved Audit Contract* <b>(Enter date in box to right)</b>	
Mayor/Chairperson (typed or printed)* Matthew B. Mulhollem	Signature*
Date	Email Address* matt.mulhollem@archerlodgenc.gov

Chair of Audit Committee (typed or printed, or "NA") N/A	Signature
Date	Email Address

**GOVERNMENTAL UNIT – PRE-AUDIT CERTIFICATE**

Required by G.S. 159-28(a1) or G.S. 115C-441(a1). Not applicable to hospital contracts.

*This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.*

Sum Obligated by This Transaction:	\$ 24,000
Primary Governmental Unit Finance Officer* (typed or printed) Kim P. Batten	Signature*
Date of Pre-Audit Certificate*	Email Address* Kim.batten@archerlodgenc.gov

**SIGNATURE PAGE – DPCU  
(complete only if applicable)**

**DISCRETELY PRESENTED COMPONENT UNIT**

DPCU* N/A	
Date DPCU Governing Board Approved Audit Contract* <b>(Enter date in box to right)</b>	
DPCU Chairperson (typed or printed)*	Signature*
Date*	Email Address*

Chair of Audit Committee (typed or printed, or "NA") N/A	Signature
Date	Email Address

**DPCU – PRE-AUDIT CERTIFICATE**

Required by G.S. 159-28(a1) or G.S. 115C-441(a1). Not applicable to hospital contracts.

*This instrument has been pre-audited in the manner required by The Local Government Budget and Fiscal Control Act or by the School Budget and Fiscal Control Act.*

Sum Obligated by this Transaction:	\$
DPCU Finance Officer (typed or printed)*	Signature*
Date of Pre-Audit Certificate*	Email Address*

Remember to print this form, and obtain all required signatures prior to submission.

**PRINT**

**Town of Archer Lodge**  
Statement of Revenue and Expenditures - Operating

**Revenue Account Range:** 10-0000-0000 to 32-9999-9999  
**Expend Account Range:** 10-0000-0000 to 32-9999-9999  
**Print Zero YTD Activity:** No

**Include Non-Anticipated:** Yes  
**Include Non-Budget:** No

**Year To Date As Of:** 07/31/25  
**Current Period:** 07/01/25 to 07/31/25  
**Prior Year:** 07/01/24 to 07/31/24

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
10-3124-0120	2024 Vehicle Taxes	16,344.30	0.00	0.00	0.00	0.00	0
10-3125-0000	2025 Property Taxes	0.00	1,850,000.00	0.00	0.00	1,850,000.00-	0
10-3125-0120	2025 Vehicle Taxes	0.00	202,000.00	19,368.11	19,368.11	182,631.89-	10
10-3180-0000	Penalties and Interest	181.78	3,000.00	259.44	259.44	2,740.56-	9
10-3239-0000	Article 39 1% Sales Tax	0.00	185,000.00	0.00	0.00	185,000.00-	0
10-3240-0000	Article 40 1/2% Sales Tax	0.00	130,000.00	0.00	0.00	130,000.00-	0
10-3242-0000	Article 42 1/2% Sales Tax	0.00	95,000.00	0.00	0.00	95,000.00-	0
10-3244-0524	Article 44 NCGS 105-524 Sales Tax	0.00	22,000.00	0.00	0.00	22,000.00-	0
10-3322-0000	Alcohol Beverage Tax	0.00	23,000.00	0.00	0.00	23,000.00-	0
10-3324-0000	Electric Franchise Tax	0.00	150,000.00	0.00	0.00	150,000.00-	0
10-3325-0000	Telecommunications Franchise	0.00	16,000.00	0.00	0.00	16,000.00-	0
10-3337-0000	ABC Profits Johnston Co.	0.00	19,000.00	0.00	0.00	19,000.00-	0
10-3340-0000	Permits and Fees	425.00	5,000.00	540.00	540.00	4,460.00-	11
10-3345-0000	Fee in Lieu of Recreation	0.00	54,000.00	0.00	0.00	54,000.00-	0
10-3348-0000	Animal Control Fees	0.00	500.00	0.00	0.00	500.00-	0
10-3350-0000	Parks & Recreation Fees	22,600.00	75,000.00	18,165.00	18,165.00	56,835.00-	24
10-3351-0000	Parks & Recreation Rentals	296.00	15,000.00	300.00	300.00	14,700.00-	2
10-3361-0000	Cable TV Franchise Fees	0.00	8,500.00	0.00	0.00	8,500.00-	0
10-3461-0000	PEG Channel Support	0.00	82,200.00	0.00	0.00	82,200.00-	0
10-3800-0000	Miscellaneous Revenues	0.00	5,000.00	5.00	5.00	4,995.00-	0
10-3830-0000	Veterans Brick Revenues	0.00	500.00	0.00	0.00	500.00-	0
10-3831-0000	Investment Earnings	5,096.48	40,000.00	3,117.27	3,117.27	36,882.73-	8
10-3900-3931	Transfer from Park Reserve Fund 31	0.00	54,000.00	0.00	0.00	54,000.00-	0
10-3900-3932	Transfer from Public Safety Res Fnd 32	0.00	345,000.00	0.00	0.00	345,000.00-	0

**Town of Archer Lodge**  
Statement of Revenue and Expenditures - Operating

08/27/2025

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<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Excess/Deficit</u>	<u>% Real</u>
	<b>General Fund Revenue Totals</b>	<b>44,943.56</b>	<b>3,379,700.00</b>	<b>41,754.82</b>	<b>41,754.82</b>	<b>3,337,945.18-</b>	<b>1</b>

**Town of Archer Lodge**  
Statement of Revenue and Expenditures - Operating

08/27/2025  
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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Encumbered	Balance	% Used
10-4110-0000	Governing Body:	0.00	0.00	0.00	0.00	0.00	0.00	0
10-4110-1210	Salaries	0.00	16,000.00	0.00	0.00	0.00	16,000.00	0
10-4110-1810	FICA Tax	0.00	1,300.00	0.00	0.00	0.00	1,300.00	0
10-4110-1850	Unemployment	0.00	100.00	0.00	0.00	0.00	100.00	0
10-4110-2000	Supplies-Gov Body	0.00	2,000.00	0.00	0.00	0.00	2,000.00	0
10-4110-2500	Election Expenses	0.00	5,000.00	0.00	0.00	0.00	5,000.00	0
10-4110-2600	Bereavement/Illness Expenses	0.00	500.00	0.00	0.00	0.00	500.00	0
10-4110-3000	Gasoline	0.00	300.00	0.00	0.00	0.00	300.00	0
10-4110-3050	Vehicle Maintenance	0.00	500.00	0.00	0.00	0.00	500.00	0
10-4110-3100	Travel	0.00	500.00	0.00	0.00	0.00	500.00	0
10-4110-3110	Training & Meetings	0.00	3,000.00	0.00	0.00	0.00	3,000.00	0
10-4110-3160	Town's Annual Events	0.00	4,000.00	0.00	0.00	0.00	4,000.00	0
10-4110-3200	Annual Planning Session	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0
10-4110-3500	Contracted Services	128.00	3,100.00	153.20	153.20	0.00	2,946.80	5
10-4110-3700	Legal Advertising	0.00	2,000.00	0.00	0.00	0.00	2,000.00	0
10-4110-4000	Dues and Subscriptions	8,963.16	16,250.00	10,029.68	10,029.68	0.00	6,220.32	62
10-4110-4550	Insurance Workers Compensation	42.00	50.00	42.00	42.00	0.00	8.00	84
10-4110-5000	Small Equipment & Furnishings	0.00	2,000.00	0.00	0.00	0.00	2,000.00	0
	<b>4110 Governing Body:</b>	<b>9,133.16</b>	<b>57,600.00</b>	<b>10,224.88</b>	<b>10,224.88</b>	<b>0.00</b>	<b>47,375.12</b>	<b>18</b>



**Town of Archer Lodge**  
Statement of Revenue and Expenditures - Operating

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Encumbered	Balance	% Used
10-4120-0000	Administration:	0.00	0.00	0.00	0.00	0.00	0.00	0
10-4120-1210	Salaries	18,182.10	251,500.00	27,547.84	27,547.84	0.00	223,952.16	11
10-4120-1220	Salaries (Part-Time)	0.00	10,500.00	1,991.62	1,991.62	0.00	8,508.38	19
10-4120-1810	FICA Taxes	1,390.94	21,000.00	2,259.84	2,259.84	0.00	18,740.16	11
10-4120-1820	Retirement	2,503.67	36,800.00	3,988.96	3,988.96	0.00	32,811.04	11
10-4120-1830	Medical/Dental/Vision	2,168.72	29,200.00	1,521.72	1,521.72	0.00	27,678.28	5
10-4120-1840	NC 401-K	1,454.59	15,600.00	1,834.22	1,834.22	0.00	13,765.78	12
10-4120-1860	Employee Assistance Program (EAP)	0.00	50.00	0.00	0.00	0.00	50.00	0
10-4120-1880	Short Term Disability	39.20	600.00	0.00	0.00	0.00	600.00	0
10-4120-1890	Life Insurance	106.65	1,500.00	92.22	92.22	0.00	1,407.78	6
10-4120-1900	Professional Fees	0.00	20,000.00	0.00	0.00	0.00	20,000.00	0
10-4120-2000	Supplies-Admin	374.87	3,000.00	163.95	163.95	0.00	2,836.05	5
10-4120-2250	Bank Service Charges	0.00	100.00	0.00	0.00	0.00	100.00	0
10-4120-2700	Codification	0.00	6,000.00	5,494.30	5,494.30	0.00	505.70	92
10-4120-3000	Gasoline	0.00	300.00	0.00	0.00	0.00	300.00	0
10-4120-3050	Vehicle Maintenance	0.00	500.00	0.00	0.00	0.00	500.00	0
10-4120-3100	Travel	0.00	500.00	100.01	100.01	0.00	399.99	20
10-4120-3110	Training & Meetings	0.00	5,000.00	0.00	0.00	0.00	5,000.00	0
10-4120-3250	Postage	0.00	500.00	0.00	0.00	0.00	500.00	0
10-4120-3360	Social Media Services	4,397.40	10,300.00	4,617.27	4,617.27	4,200.00	1,482.73	86
10-4120-3500	Contracted Services	317.50	6,100.00	466.20	466.20	0.00	5,633.80	8
10-4120-3600	Contracted Services-Software	6,727.85	10,750.00	7,040.26	7,040.26	0.00	3,709.74	65
10-4120-4000	Dues & Subscriptions	1,755.00	5,700.00	135.00	135.00	0.00	5,565.00	2
10-4120-4200	Equipment Lease	109.92	3,400.00	109.92	109.92	0.00	3,290.08	3
10-4120-4500	Insurance Property & Liability	4,928.56	8,000.00	5,948.74	5,948.74	0.00	2,051.26	74
10-4120-4550	Insurance Workers Compensation	338.66	400.00	362.60	362.60	0.00	37.40	91
10-4120-5000	Small Equipment & Furnishings	0.00	4,000.00	0.00	0.00	0.00	4,000.00	0

**Town of Archer Lodge**  
Statement of Revenue and Expenditures - Operating

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<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Encumbered</u>	<u>Balance</u>	<u>% Used</u>
	<b>4120 Administration:</b>	<b>44,795.63</b>	<b>451,300.00</b>	<b>63,674.67</b>	<b>63,674.67</b>	<b>4,200.00</b>	<b>383,425.33</b>	<b>15</b>

**Town of Archer Lodge**  
Statement of Revenue and Expenditures - Operating

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Encumbered	Balance	% Used
10-4140-0000	Tax Collections Fees:	0.00	0.00	0.00	0.00	0.00	0.00	0
10-4140-4950	Tax Collection Fees (NC & JoCo)	529.93	53,000.00	376.97	376.97	0.00	52,623.03	1

**Town of Archer Lodge**  
Statement of Revenue and Expenditures - Operating

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<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Encumbered</u>	<u>Balance</u>	<u>% Used</u>
10-4150-0000	Legal:	0.00	0.00	0.00	0.00	0.00	0.00	0
10-4150-1920	Legal - Attorney Fees	0.00	18,000.00	0.00	0.00	0.00	18,000.00	0

**Town of Archer Lodge**  
Statement of Revenue and Expenditures - Operating

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<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Encumbered</u>	<u>Balance</u>	<u>% Used</u>
10-4170-0000	Property Tax:	0.00	0.00	0.00	0.00	0.00	0.00	0
10-4170-1000	Personal Property Tax	0.00	100.00	0.00	0.00	0.00	100.00	0

**Town of Archer Lodge**  
Statement of Revenue and Expenditures - Operating

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Encumbered	Balance	% Used
10-4190-0000	Public Buildings:	0.00	0.00	0.00	0.00	0.00	0.00	0
10-4190-1900	Professional Fees	0.00	10,000.00	0.00	0.00	0.00	10,000.00	0
10-4190-2000	Supplies-Buildings	0.00	5,000.00	145.44	145.44	0.00	4,854.56	3
10-4190-3300	Solid Waste/Garbage	1,511.52	6,500.00	1,332.38	1,332.38	0.00	5,167.62	20
10-4190-3310	Water & Sewer	0.00	3,900.00	0.00	0.00	0.00	3,900.00	0
10-4190-3320	LP Gas	0.00	3,000.00	0.00	0.00	0.00	3,000.00	0
10-4190-3330	Electric	0.00	31,000.00	0.00	0.00	0.00	31,000.00	0
10-4190-3340	Communications	3,533.54	45,000.00	3,516.37	3,516.37	0.00	41,483.63	8
10-4190-3500	Contracted Services	119.40	35,500.00	1,188.80	1,188.80	1,421.63	32,889.57	7
10-4190-3520	Repairs & Maintenance Buildings	1,683.64	8,000.00	1,562.81	1,562.81	0.00	6,437.19	20
10-4190-3530	Storm Water Repairs	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0
10-4190-4500	Insurance Property & Liability	6,247.93	12,000.00	4,797.37	4,797.37	0.00	7,202.63	40
10-4190-5000	Small Equipment & Furnishings	0.00	5,000.00	0.00	0.00	0.00	5,000.00	0
10-4190-5200	Veterans Memorial	0.00	4,000.00	0.00	0.00	0.00	4,000.00	0
10-4190-5900	Building Permits	0.00	5,000.00	0.00	0.00	0.00	5,000.00	0
	<b>4190 Public Buildings:</b>	<b>13,096.03</b>	<b>174,900.00</b>	<b>12,543.17</b>	<b>12,543.17</b>	<b>1,421.63</b>	<b>160,935.20</b>	<b>8</b>

**Town of Archer Lodge**  
Statement of Revenue and Expenditures - Operating

08/27/2025  
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<u>Expenditure Account</u>	<u>Description</u>	<u>Prior Yr Expd</u>	<u>Budgeted</u>	<u>Current Expd</u>	<u>YTD Expended</u>	<u>Encumbered</u>	<u>Balance</u>	<u>% Used</u>
10-4200-0000	Video Programming:	0.00	0.00	0.00	0.00	0.00	0.00	0
10-4200-3500	PEG Media Partners - EWT	0.00	82,200.00	0.00	0.00	0.00	82,200.00	0

**Town of Archer Lodge**  
 Statement of Revenue and Expenditures - Operating

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Encumbered	Balance	% Used
10-4300-0000	Public Safety:	0.00	0.00	0.00	0.00	0.00	0.00	0
10-4300-2000	Supplies-Animal Control	0.00	500.00	0.00	0.00	0.00	500.00	0
10-4300-3110	Training & Meetings-Animal Control	0.00	500.00	0.00	0.00	0.00	500.00	0
10-4300-3500	Contracted Services-Fire Department	0.00	780,100.00	0.00	0.00	0.00	780,100.00	0
10-4300-3525	Contracted Services-Police Protection	0.00	345,000.00	0.00	0.00	0.00	345,000.00	0
10-4300-3550	Contracted Services-Animal Control	0.00	12,000.00	1,000.00	1,000.00	0.00	11,000.00	8
	<b>4300 Public Safety:</b>	<b>0.00</b>	<b>1,138,100.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.00</b>	<b>1,137,100.00</b>	<b>0</b>



**Town of Archer Lodge**  
 Statement of Revenue and Expenditures - Operating

08/27/2025  
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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Encumbered	Balance	% Used
10-4510-0000	Public Works:	0.00	0.00	0.00	0.00	0.00	0.00	0
10-4510-2000	Supplies-Public Works	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0
10-4510-3330	Street Lights	0.00	11,600.00	0.00	0.00	0.00	11,600.00	0
10-4510-3520	Repairs & Maintenance- Streets/Sidewalks	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0
10-4510-3590	Road Signs/Banners	0.00	12,000.00	0.00	0.00	0.00	12,000.00	0
10-4510-5000	Installation Street Lights	0.00	3,000.00	0.00	0.00	0.00	3,000.00	0
	<b>4510 Public Works:</b>	<b>0.00</b>	<b>28,600.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>28,600.00</b>	<b>0</b>

**Town of Archer Lodge**  
Statement of Revenue and Expenditures - Operating

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Encumbered	Balance	% Used
10-4910-0000	Planning/Zoning/Development:	0.00	0.00	0.00	0.00	0.00	0.00	0
10-4910-1210	Salaries	9,005.90	125,500.00	13,743.88	13,743.88	0.00	111,756.12	11
10-4910-1220	Salaries (Part-Time)	0.00	7,350.00	1,143.34	1,143.34	0.00	6,206.66	16
10-4910-1230	Salaries Planning Board	0.00	2,250.00	0.00	0.00	0.00	2,250.00	0
10-4910-1250	Salaries Board of Adjustment	0.00	1,750.00	0.00	0.00	0.00	1,750.00	0
10-4910-1810	FICA Taxes	688.98	11,000.00	1,138.86	1,138.86	0.00	9,861.14	10
10-4910-1820	Retirement	1,240.13	18,400.00	1,990.10	1,990.10	0.00	16,409.90	11
10-4910-1830	Medical/Dental/Vision	1,355.44	18,100.00	1,050.69	1,050.69	0.00	17,049.31	6
10-4910-1840	NC 401-K	720.46	7,800.00	915.08	915.08	0.00	6,884.92	12
10-4910-1850	Unemployment	0.00	200.00	0.00	0.00	0.00	200.00	0
10-4910-1860	Employee Assistance Program (EAP)	0.00	25.00	0.00	0.00	0.00	25.00	0
10-4910-1880	Short Term Disability	24.50	350.00	0.00	0.00	0.00	350.00	0
10-4910-1890	Life Insurance	53.31	800.00	57.44	57.44	0.00	742.56	7
10-4910-2000	Supplies-Planning/Zoning	0.00	2,000.00	0.00	0.00	0.00	2,000.00	0
10-4910-3000	Gasoline	0.00	300.00	0.00	0.00	0.00	300.00	0
10-4910-3050	Vehicle Maintenance	0.00	300.00	0.00	0.00	0.00	300.00	0
10-4910-3100	Travel	0.00	500.00	21.43	21.43	0.00	478.57	4
10-4910-3110	Training & Meetings	0.00	6,000.00	0.00	0.00	0.00	6,000.00	0
10-4910-3250	Postage	0.00	300.00	0.00	0.00	0.00	300.00	0
10-4910-3500	Contracted Services	206.25	40,000.00	213.45	213.45	0.00	39,786.55	1
10-4910-3600	Contracted Services-Software	1,215.00	3,500.00	1,263.45	1,263.45	0.00	2,236.55	36
10-4910-3650	Code Enforcement Services	0.00	1,000.00	600.00	600.00	0.00	400.00	60
10-4910-4000	Dues & Subscriptions	90.00	1,505.00	0.00	0.00	0.00	1,505.00	0
10-4910-4550	Insurance Workers Compensation	192.92	200.00	183.89	183.89	0.00	16.11	92
10-4910-4900	Registering Documents	0.00	100.00	0.00	0.00	0.00	100.00	0
10-4910-5000	Small Equipment & Furnishings	0.00	2,000.00	0.00	0.00	0.00	2,000.00	0
	<b>4910 Planning/Zoning/Development:</b>	<b>14,792.89</b>	<b>251,230.00</b>	<b>22,321.61</b>	<b>22,321.61</b>	<b>0.00</b>	<b>228,908.39</b>	<b>9</b>

**Town of Archer Lodge**  
Statement of Revenue and Expenditures - Operating

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Encumbered	Balance	% Used
10-6120-0000	Parks & Recreation:	0.00	0.00	0.00	0.00	0.00	0.00	0
10-6120-1210	Salaries	12,736.94	229,500.00	28,432.34	28,432.34	0.00	201,067.66	12
10-6120-1215	Overtime	0.00	5,000.00	0.00	0.00	0.00	5,000.00	0
10-6120-1220	Salaries (Part-Time)	1,874.00	33,150.00	2,360.27	2,360.27	0.00	30,789.73	7
10-6120-1810	FICA Taxes	1,117.73	21,900.00	2,355.65	2,355.65	0.00	19,544.35	11
10-6120-1820	Retirement	1,753.87	33,600.00	4,117.00	4,117.00	0.00	29,483.00	12
10-6120-1830	Medical/Dental/Vision	1,897.62	35,600.00	1,775.31	1,775.31	0.00	33,824.69	5
10-6120-1840	NC 401-K	1,018.95	14,200.00	1,872.16	1,872.16	0.00	12,327.84	13
10-6120-1850	Unemployment	0.00	300.00	0.00	0.00	0.00	300.00	0
10-6120-1860	Employee Assistance Program (EAP)	0.00	50.00	0.00	0.00	0.00	50.00	0
10-6120-1880	Short Term Disability	34.30	700.00	0.00	0.00	0.00	700.00	0
10-6120-1890	Life Insurance	78.79	1,400.00	103.24	103.24	0.00	1,296.76	7
10-6120-2000	Supplies-Parks & Rec	0.00	3,500.00	0.00	0.00	0.00	3,500.00	0
10-6120-2050	Program Materials & Supplies-Parks & Rec	691.00	70,000.00	104.00	104.00	0.00	69,896.00	0
10-6120-2080	Uniforms	0.00	1,500.00	0.00	0.00	0.00	1,500.00	0
10-6120-3000	Gasoline	0.00	5,000.00	0.00	0.00	0.00	5,000.00	0
10-6120-3050	Vehicle Maintenance	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0
10-6120-3100	Travel	0.00	1,500.00	21.43	21.43	0.00	1,478.57	1
10-6120-3110	Training & Meetings	0.00	9,000.00	0.00	0.00	0.00	9,000.00	0
10-6120-3250	Postage	0.00	100.00	0.00	0.00	0.00	100.00	0
10-6120-3500	Contracted Services	1,947.45	52,000.00	2,163.15	2,163.15	5,188.20	44,648.65	14
10-6120-3520	Repairs & Maintenance Equipment	0.00	5,000.00	0.00	0.00	0.00	5,000.00	0
10-6120-3600	Contracted Services-Software	1,215.00	1,600.00	1,263.44	1,263.44	0.00	336.56	79
10-6120-4000	Dues & Subscriptions	205.00	1,400.00	0.00	0.00	0.00	1,400.00	0
10-6120-4200	Equipment Lease	0.00	19,100.00	0.00	0.00	0.00	19,100.00	0
10-6120-4500	Insurance Property & Liability	847.00	5,500.00	2,159.52	2,159.52	0.00	3,340.48	39
10-6120-4550	Insurance Workers Compensation	4,648.92	4,000.00	3,500.61	3,500.61	0.00	499.39	88

**Town of Archer Lodge**  
Statement of Revenue and Expenditures - Operating

08/27/2025  
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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Encumbered	Balance	% Used
10-6120-5000	Small Equipment & Furnishings	0.00	6,000.00	0.00	0.00	1,546.09	4,453.91	26
	<b>6120 Parks &amp; Recreation:</b>	<b>30,066.57</b>	<b>561,600.00</b>	<b>50,228.12</b>	<b>50,228.12</b>	<b>6,734.29</b>	<b>504,637.59</b>	<b>10</b>

**Town of Archer Lodge**  
Statement of Revenue and Expenditures - Operating

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Encumbered	Balance	% Used
10-9110-0000	Debt Service & Fees:	0.00	0.00	0.00	0.00	0.00	0.00	0
10-9110-0500	Principal-HR Software Module (SBITA)	0.00	6,900.00	0.00	0.00	0.00	6,900.00	0
10-9110-0600	Principal-P&R Software Module (SBITA)	0.00	4,650.00	0.00	0.00	0.00	4,650.00	0
10-9110-1000	Principal Payments-Town Hall	0.00	33,335.00	0.00	0.00	0.00	33,335.00	0
10-9110-1100	Principal Payments-Park Land	0.00	50,000.00	0.00	0.00	0.00	50,000.00	0
10-9110-1200	Principal Payments-Expansion Town Hall	0.00	27,000.00	0.00	0.00	0.00	27,000.00	0
10-9110-2000	Interest Payments-Town Hall	0.00	2,275.00	0.00	0.00	0.00	2,275.00	0
10-9110-2100	Interest Payments-Park Land	0.00	4,000.00	0.00	0.00	0.00	4,000.00	0
10-9110-2200	Interest Payments-Expansion Town Hall	0.00	8,190.00	0.00	0.00	0.00	8,190.00	0
	<b>9110 Debt Service &amp; Fees:</b>	<b>0.00</b>	<b>136,350.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>136,350.00</b>	<b>0</b>

**Town of Archer Lodge**  
Statement of Revenue and Expenditures - Operating

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Encumbered	Balance	% Used
10-9900-0000	Interfund Transfers:	0.00	0.00	0.00	0.00	0.00	0.00	0
10-9900-0030	Transfer to Capital Reserve Fund 30	0.00	50,000.00	50,000.00	50,000.00	0.00	0.00	100
10-9900-0031	Transfer to Park Reserve Fund 31	0.00	190,000.00	0.00	0.00	0.00	190,000.00	0
10-9900-0032	Transfer to Public Safety Reserve Fnd 32	0.00	70,000.00	70,000.00	70,000.00	0.00	0.00	100
	<b>9900 Interfund Transfers:</b>	<b>0.00</b>	<b>310,000.00</b>	<b>120,000.00</b>	<b>120,000.00</b>	<b>0.00</b>	<b>190,000.00</b>	<b>39</b>

**Town of Archer Lodge**  
Statement of Revenue and Expenditures - Operating

08/27/2025  
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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Encumbered	Balance	% Used
10-9990-0000	Transfer to Fund Balance	0.00	116,720.00	0.00	0.00	0.00	116,720.00	0
<b>General Fund Expenditure Totals</b>		<b>112,414.21</b>	<b>3,379,700.00</b>	<b>280,369.42</b>	<b>280,369.42</b>	<b>12,355.92</b>	<b>3,086,974.66</b>	<b>9</b>

10 General Fund	Prior	Current	YTD
<b>Revenues:</b>	<b>44,943.56</b>	<b>41,754.82</b>	<b>41,754.82</b>
<b>Expenditures:</b>	<b>112,414.21</b>	<b>280,369.42</b>	<b>292,725.34</b>
<b>Net Income:</b>	<b>67,470.65-</b>	<b>238,614.60-</b>	<b>250,970.52-</b>

**Town of Archer Lodge**  
 Statement of Revenue and Expenditures - Operating

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
30-3831-0000	Investment Earnings	115.93	1,000.00	228.45	228.45	771.55-	23
30-3900-3910	Transfer from General Fund 10	0.00	50,000.00	50,000.00	50,000.00	0.00	100
<b>Capital Reserve Fund Revenue Totals</b>		<b>115.93</b>	<b>51,000.00</b>	<b>50,228.45</b>	<b>50,228.45</b>	<b>771.55-</b>	<b>98</b>



**Town of Archer Lodge**  
 Statement of Revenue and Expenditures - Operating

08/27/2025  
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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Encumbered	Balance	% Used
30-9990-0000	Transfer to Fund Balance	0.00	51,000.00	0.00	0.00	0.00	51,000.00	0
<b>Capital Reserve Fund Expenditure Totals</b>		<b>0.00</b>	<b>51,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>51,000.00</b>	<b>0</b>

<b>30 Capital Reserve Fund</b>	<b>Prior</b>	<b>Current</b>	<b>YTD</b>
<b>Revenues:</b>	<b>115.93</b>	<b>50,228.45</b>	<b>50,228.45</b>
<b>Expenditures:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Income:</b>	<b>115.93</b>	<b>50,228.45</b>	<b>50,228.45</b>

**Town of Archer Lodge**  
Statement of Revenue and Expenditures - Operating

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<u>Revenue Account</u>	<u>Description</u>	<u>Prior Yr Rev</u>	<u>Anticipated</u>	<u>Curr Rev</u>	<u>YTD Rev</u>	<u>Excess/Deficit</u>	<u>% Real</u>
31-3831-0000	Investment Earnings	369.07	2,000.00	375.26	375.26	1,624.74-	19
31-3900-3910	Transfer from General Fund 10	0.00	190,000.00	0.00	0.00	190,000.00-	0
<b>Park Reserve Fund Revenue Totals</b>		<b>369.07</b>	<b>192,000.00</b>	<b>375.26</b>	<b>375.26</b>	<b>191,624.74-</b>	<b>0</b>

**Town of Archer Lodge**  
Statement of Revenue and Expenditures - Operating

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Encumbered	Balance	% Used
31-9900-0010	Transfer to General Fund 10	0.00	54,000.00	0.00	0.00	0.00	54,000.00	0

**Town of Archer Lodge**  
 Statement of Revenue and Expenditures - Operating

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Encumbered	Balance	% Used
31-9990-0000	Transfer to Fund Balance	0.00	138,000.00	0.00	0.00	0.00	138,000.00	0
<b>Park Reserve Fund Expenditure Totals</b>		<b>0.00</b>	<b>192,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>192,000.00</b>	<b>0</b>

31 Park Reserve Fund	Prior	Current	YTD
<b>Revenues:</b>	<b>369.07</b>	<b>375.26</b>	<b>375.26</b>
<b>Expenditures:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Income:</b>	<b>369.07</b>	<b>375.26</b>	<b>375.26</b>

**Town of Archer Lodge**  
 Statement of Revenue and Expenditures - Operating

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
32-3831-0000	Investment Earnings	1,800.79	12,000.00	1,518.20	1,518.20	10,481.80-	13
32-3900-3910	Transfer from General Fund 10	0.00	70,000.00	70,000.00	70,000.00	0.00	100
32-3990-0000	Fund Balance Appropriated	0.00	263,000.00	0.00	0.00	263,000.00-	0
<b>Public Safety Reserve Fund Revenue Totals</b>		<b>1,800.79</b>	<b>345,000.00</b>	<b>71,518.20</b>	<b>71,518.20</b>	<b>273,481.80-</b>	<b>20</b>

**Town of Archer Lodge**  
Statement of Revenue and Expenditures - Operating

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Encumbered	Balance	% Used
32-9900-0010	Transfer to General Fund 10	0.00	345,000.00	0.00	0.00	0.00	345,000.00	0

**Town of Archer Lodge**  
 Statement of Revenue and Expenditures - Operating

08/27/2025  
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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Encumbered	Balance	% Used
	<b>Public Safety Reserve F Expenditure Tot</b>	<b>0.00</b>	<b>345,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>345,000.00</b>	<b>0</b>

32 Public Safety Reserve Fund	Prior	Current	YTD
<b>Revenues:</b>	1,800.79	71,518.20	71,518.20
<b>Expenditures:</b>	0.00	0.00	0.00
<b>Net Income:</b>	1,800.79	71,518.20	71,518.20

Grand Totals	Prior	Current	YTD
<b>Revenues:</b>	47,229.35	163,876.73	163,876.73
<b>Expenditures:</b>	112,414.21	280,369.42	292,725.34
<b>Net Income:</b>	65,184.86-	116,492.69-	128,848.61-

**PARTF#2020-904**

DATE	CHECK #	PAYEE	PO #	ACCT CODE	DESCRIPTION	CHECK AMOUNT LESS TAX	DEPOSIT
12/01/19		State of NC			NC Parks & Recreation Trust Fund (PARTF)		
06/11/20	1342	Susan Hatchell Landscape	20-00292	41-6120-3500	Park Design/Landscape Architecture	20,350.00	
06/19/20	1349	Soil & Environmental Consu	20-00273	41-6120-3500	Soil/Site Evaluation Septic System	3,250.00	
06/25/20	1356	TerraTech Engineers	20-00282	41-6120-3500	Subsurface/Geotech Engineer Evaluation	3,500.00	
09/17/20	1437	Susan Hatchell Landscape	20-00292	41-6120-3500	Park Design/Landscape Architecture	20,350.00	
11/13/20		PARTF Grant		41-3482-0000	REQ #1 & REQ #2		23,725.00
11/18/20	1489	Susan Hatchell Landscape	20-00292	41-6120-3500	Park Design/Landscape Architecture	18,315.00	
02/25/21		PARTF Grant		41-3482-0000	REQ #3		9,157.50
03/31/21	1596	Susan Hatchell Landscape	20-00292	41-6120-3500	Park Design/Landscape Architecture	22,385.00	
04/22/21		PARTF Grant		41-3482-0000	REQ #4		11,192.50
06/17/21	1664	Susan Hatchell Landscape	20-00292	41-6120-3500	Park Design/Landscape Architecture	15,262.50	
09/28/21		PARTF Grant		41-3482-0000	REQ #5		7,631.25
07/29/21	1704	Susan Hatchell Landscape	20-00292	41-6120-3500	Park Design/Landscape Architecture	5,087.50	
12/16/21		PARTF Grant		41-3482-0000	REQ #6		2,543.75
03/17/22	1874	Kilian Engineering	22-00172	41-6120-3500	Park Electrical Design (Deposit)	120.00	
05/05/22	1909	Susan Hatchell Landscape	22-00026	41-6120-3500	Park Design/Landscape Architecture	9,720.00	
	1909	Susan Hatchell Landscape	22-00204	41-6120-3500	Park Design/Landscape Architecture (2022)	5,335.00	
05/26/22	1922	J.M. Daniels Construction	22-00177	41-6120-3550	Construction Pay App 1	98,011.50	
05/31/21		PARTF Grant		41-3482-0000	REQ #7		7,587.50
06/16/22	1939	ATC Associates of NC	22-00171	41-6120-3550	Construction Materials Testing	1,269.75	
06/16/22	1942	J.M. Daniels Construction	22-00177	41-6120-3550	Construction Pay App 2	80,852.60	
06/16/22	1945	Susan Hatchell Landscape	22-00026	41-6120-3500	Park Design/Landscape Architecture	972.00	
	1945	Susan Hatchell Landscape	22-00204	41-6120-3500	Park Design/Landscape Architecture (2022)	533.50	
08/04/22	1993	ATC Associates of NC	22-00171	41-6120-3550	Construction Materials Testing	1,261.50	
08/04/22	1994	J.M. Daniels Construction	22-00177	41-6120-3550	Construction Pay App 3	191,747.60	
08/18/22	2021	Susan Hatchell Landscape	22-00026	41-6120-3500	Park Design/Landscape Architecture (2021)	6,026.40	
	2021	Susan Hatchell Landscape	22-00204	41-6120-3500	Park Design/Landscape Architecture (2022)	3,307.70	
08/26/22		PARTF Grant		41-3482-0000	REQ #8		90,819.68
09/08/22	2035	Kilian Engineering	22-00172	41-6120-3500	Park Electrical Design	1,580.00	
10/20/22	2085	Susan Hatchell Landscape	22-00026	41-6120-3500	Park Design/Landscape Architecture (2021)	777.60	
			22-00204	41-6120-3500	Park Design/Landscape Architecture (2022)	426.80	
11/03/22	2097	ATC Associates of NC	22-00171	41-6120-3550	Construction Materials Testing	495.00	



**PARTF#2020-904**

11/23/22	2119	Susan Hatchell Landscape	22-00026	41-6120-3500	Park Design/Landscape Architecture (2021)	388.80	
			22-00204	41-6120-3500	Park Design/Landscape Architecture (2022)	213.40	
12/01/22	2124	J.M. Daniels Construction	22-00177	41-6120-3550	Construction Pay App 5	28,971.73	
12/05/22		PARTF Grant		41-3482-0000	REQ #9		102,150.07
01/19/23	2173	Susan Hatchell Landscape	22-00026	41-6120-3500	Park Design/Landscape Architecture (2021)	1,555.20	
			22-00204	41-6120-3500	Park Design/Landscape Architecture (2022)	853.60	
01/26/23	2180	Frye Fence Co	23-00082	41-6120-3550	Fencing-Ball Parks	12,398.00	
02/02/23	2185	Walter Holmes Electric	23-00136	41-6120-3550	Installation of Musco Lighting System	4,000.00	
02/22/23	2213	Musco Corp	22-00259	41-6120-3550	LED Ball Field Lights (2 fields)/Phase 1	174,568.00	
02/24/23		PARTF Grant		41-3482-0000	REQ #10		15,636.92
03/23/23	2238	Barr's Recreation	23-00038	41-6120-3550	Playground Equipment/Freight	99,279.00	
05/11/23	2292	Barr's Recreation	23-00038	41-6120-3550	Playground Equipment Install/Curbing/Drains	39,288.00	
05/11/23	2299	TrashcansWarehouse.com	23-00243	41-6120-3600	Trash Bins/Recycle Bins	6,734.37	
05/11/23	2301	CycleSafe (VISA)	23-00270	41-6120-3550	Bike Racks	2,442.00	
05/17/23	2303	ATC Associates of NC	22-00171	41-6120-3550	Construction Materials Testing	373.75	
05/19/23		PARTF Grant		41-3482-0000	REQ #11		146,326.90
05/25/23	2311	BuiltRiteBleachers.com	23-00239	41-6120-3600	Bleachers for Fields/Benches for Dugout	27,868.96	
08/31/23	2464	3D Electric	23-00354	41-6120-3550	Electrical Service to Park	2,800.00	
				41-6120-3500	Electrical Service to Park	6,000.00	
				41-6120-3600	Electrical Service to Park	6,000.00	
09/14/23	2488	J.M. Daniels Construction	22-00177	41-6120-3550	Construction Pay App 7	40,000.00	
09/22/23		PARTF Grant		41-3482-0000	REQ #12		33,228.93
11/21/23	2615	Frye Fence Co	23-00082	41-6120-3550	Finish Fencing-Ball Parks	17,302.00	
12/14/23	2666	J.M. Daniels Construction	22-00177	41-6120-3550	Construction Pay App 8	17,928.27	
12/14/23	2668	Landscape Technology	24-00213	41-6120-3500	Infield Clay for Ballfields	32.00	
				41-6120-3550	Infield Clay for Ballfields	19.30	
				41-6120-3600	Infield Clay for Ballfields	46.67	
04/12/24		PARTF Grant		41-3482-0000	REQ #13		45,064.12
08/09/24		PARTF Grant		41-3482-0000	REQ #14 FINAL		5,124.94
						<b>\$ 1,000,000.00</b>	<b>\$ 500,189.06</b>

## ARPA-NC0012

DATE	CHECK #	PAYEE	PO #	ACCT CODE	DESCRIPTION	CHECK AMOUNT LESS TAX	DEPOSIT	
08/13/21		US Treasury		10-3450-0000	American Rescue Plan Act (ARPA) Grant Funds		525,213.38	
08/31/21		KS Bank		42-3831-0000	Investment Earnings		12.95	
09/30/21		KS Bank		42-3831-0000	Investment Earnings		64.75	
10/29/21		KS Bank		42-3831-0000	Investment Earnings		66.92	
11/30/21		KS Bank		42-3831-0000	Investment Earnings		64.77	
12/31/21		KS Bank		42-3831-0000	Investment Earnings		66.94	
01/31/22		KS Bank		42-3831-0000	Investment Earnings		66.94	
02/28/22		KS Bank		42-3831-0000	Investment Earnings		60.48	
03/31/22		KS Bank		42-3831-0000	Investment Earnings		66.96	Interest
04/07/22	1888	James Moore & Co	22-00186	42-4120-1900	CPA-Professional Services	1,770.00		815.95
04/30/22		KS Bank		42-3831-0000	Investment Earnings		64.79	6,776.21
05/05/22	1907	James Moore & Co	22-00186	42-4120-1900	CPA-Professional Services	2,360.00		7,592.16
05/26/22	1921	James Moore & Co	22-00186	42-4120-1900	CPA-Professional Services	1,180.00		
05/31/22		KS Bank		42-3831-0000	Investment Earnings		66.50	
06/02/22	1932	And Other Works	22-00224	42-6120-3500	Restroom Facility Design/Architecture (Under Park Shelter)	3,250.00		
06/16/22	1945	Susan Hatchell Landscape	22-00225	42-6120-3500	Park Design/Landscape Architecture (Amend #1)	5,944.00		
	1945	Susan Hatchell Landscape	22-00226	42-6120-3500	Park Design/Landscape Architecture (Amend #2)	7,660.00		
	1945	Susan Hatchell Landscape	22-00227	42-6120-3500	Park Design/Landscape Architecture (Amend #3)	6,187.00		
06/30/22		KS Bank		42-3831-0000	Investment Earnings		66.65	
07/07/22	1963	And Other Works	22-00224	42-6120-3500	Restroom Facility Design/Architecture (Under Park Shelter)	2,600.00		
07/31/22		KS Bank		42-3831-0000	Investment Earnings		147.30	
08/04/22	1992	And Other Works	22-00224	42-6120-3500	Restroom Facility Design/Architecture (Under Park Shelter)	5,200.00		
08/04/22	1994	J.M. Daniels Construction	22-00177	42-6120-3550	Phase 1, Construction Pay App 3 (concrete)	48,059.00		
08/04/22		US Treasury		10-3450-0000	American Rescue Plan Act (ARPA) Grant Funds		525,213.37	
08/18/22	2021	Susan Hatchell Landscape	22-00225	42-6120-3500	Park Design/Landscape Architecture (Amend #1)	3,715.00		
	2021	Susan Hatchell Landscape	22-00226	42-6120-3500	Park Design/Landscape Architecture (Amend #2)	10,724.00		
	2021	Susan Hatchell Landscape	22-00227	42-6120-3500	Park Design/Landscape Architecture (Amend #3)	11,489.00		
08/31/22		KS Bank		42-3831-0000	Investment Earnings		245.22	
09/15/22	2047	And Other Works	22-00224	42-6120-3500	Restroom Facility Design/Architecture (Under Park Shelter)	2,260.00		
09/29/22	2066	J.M. Daniels Construction	22-00177	42-6120-3550	Phase 1, Construction Pay App 4	85,524.70		
09/30/22		KS Bank		42-3831-0000	Investment Earnings		268.97	
10/06/22	2070	And Other Works	22-00224	42-6120-3500	Restroom Facility Design/Architecture (Under Park Shelter)	4,340.00		
10/20/22	2085	Susan Hatchell Landscape	22-00225	42-6120-3500	Park Design/Landscape Architecture (Amend #1)	1,040.20		
			22-00226	42-6120-3500	Park Design/Landscape Architecture (Amend #2)	3,676.80		
			22-00227	42-6120-3550	Park Design/Landscape Architecture (Amend #3)	995.00		
			22-00227	42-6120-3500	Park Design/Landscape Architecture (Amend #3)	3,424.00		
10/31/22		KS Bank		42-3831-0000	Investment Earnings		251.67	
11/03/22	2095	And Other Works	22-00224	42-6120-3500	Restroom Facility Design/Architecture (Under Park Shelter)	620.00		
11/03/22	2102	J.M. Daniels Construction	23-00041	42-6120-3550	Phase 2, Construction Pay App 1	135,411.10		
11/23/22	2119	Susan Hatchell Landscape	22-00225	42-6120-3500	Park Design/Landscape Architecture (Amend #1)	2,674.80		
			22-00226	42-6120-3500	Park Design/Landscape Architecture (Amend #2)	919.20		
			22-00227	42-6120-3550	Park Design/Landscape Architecture (Amend #3)	1,473.00		
11/30/22		KS Bank		42-3831-0000	Investment Earnings		285.82	
12/01/22	2124	J.M. Daniels Construction	22-00177	42-6120-3550	Phase 1, Construction Pay App 5	3,628.00		
12/22/22	2146	J.M. Daniels Construction	23-00041	42-6120-3550	Phase 2, Construction Pay App 2	101,490.40		

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DATE	CHECK #	PAYEE	PO #	ACCT CODE	DESCRIPTION	CHECK AMOUNT LESS TAX	DEPOSIT
12/30/22		KS Bank		42-3831-0000	Investment Earnings		616.32
01/13/23	2156	And Other Works	22-00224	42-6120-3500	Restroom Facility Design/Architecture (Under Park Shelter)	930.00	
01/19/23	2173	Susan Hatchell Landscape	22-00225	42-6120-3500	Park Design/Landscape Architecture (Amend #1)	1,486.00	
			22-00226	42-6120-3500	Park Design/Landscape Architecture (Amend #2)	1,532.00	
			22-00227	42-6120-3500	Park Design/Landscape Architecture (Amend #3)	2,946.00	
01/26/23	2180	Frye Fence Co	23-00082	42-4190-5100	Fencing-Ball Parks	51,700.00	
01/31/23		KS Bank		42-3831-0000	Investment Earnings		741.72
02/02/23	2185	Walter Holmes Electric	23-00136	42-6120-3500	Installation of Musco Lighting System	20,585.00	
02/09/23	2196	Susan Hatchell Landscape	22-00226	42-6120-3500	Park Design/Landscape Architecture (Amend #2)	1,532.00	
		Susan Hatchell Landscape	22-00227	42-6120-3500	Park Design/Landscape Architecture (Amend #3)	1,473.00	
02/28/23		KS Bank		42-3831-0000	Investment Earnings		593.12
03/09/23	2228	SiteOne Landscape Supply	23-00222	42-6120-3500	Irrigation Materials for Phase 1 AL Town Park	5,375.92	
03/09/23	2229	Susan Hatchell Landscape	22-00226	42-6120-3500	Park Design/Landscape Architecture (Amend #2)	1,532.00	
		Susan Hatchell Landscape	22-00227	42-6120-3500	Park Design/Landscape Architecture (Amend #3)	1,473.00	
03/23/23	2240	SiteOne Landscape Supply	23-00222	42-6120-3500	Irrigation Materials for Phase 1 AL Town Park	1,909.75	
03/30/23	2243	Landscape Technology Inc	23-00114	42-6120-3500	Rough Grade/Laser Grade Multi-Pupose Field Phase 2	11,925.00	
03/31/23		KS Bank		42-3831-0000	Investment Earnings		645.42
04/06/23	2255	JM Daniels	23-00041	42-6120-3550	Phase 2, Construction Pay App 3	109,440.86	
04/06/23	2260	Susan Hatchell Landscape	22-00226	42-6120-3500	Park Design/Landscape Architecture (Amend #2)	1,532.00	
04/27/23	2275	James Moore & Co	22-00186	42-4120-1900	CPA-Professional Services	590.00	
04/28/23		KS Bank		42-3831-0000	Investment Earnings		493.06
05/03/23	2288	Susan Hatchell Landscape	22-00226	42-6120-3500	Park Design/Landscape Architecture (Amend #2)	919.20	
05/11/23	2291	And Other Works	22-00224	42-6120-3500	Restroom Facility Design/Architecture (Under Park Shelter)	570.00	
05/11/23	2292	Barrs Recreation	23-00039	42-4190-5100	Park PIP Rubber Surfacing for Playground	61,490.00	
05/11/23	2295	JM Daniels	22-00177	42-6120-3550	Phase 2, Construction Pay App 4	14,440.00	
05/17/23	2303	ATC Associates of NC	23-00293	42-6120-3500	Construction Materials Testing	2,605.25	
05/25/23	2312	SiteOne Landscape Supply	23-00222	42-6120-3500	Irrigation Materials for Phase 1 AL Town Park	4,876.48	
05/31/23		KS Bank		42-3831-0000	Investment Earnings		416.07
06/01/23	2316	And Other Works	22-00224	42-6120-3500	Restroom Facility Design/Architecture (Under Park Shelter)	570.00	
06/01/23	2318	Jo Co Dept of Public Utilities	23-00043	42-4510-3500	Water Tower Logo/ALMS	16,638.00	
06/01/23	2321	SiteOne Landscape Supply	23-00222	42-6120-3500	Irrigation Materials for Phase 1 AL Town Park	374.62	
06/08/23	2329	SiteOne Landscape Supply	23-00222	42-6120-3500	Irrigation Materials for Phase 1 AL Town Park	4,136.30	
06/08/23	2331	Susan Hatchell Landscape	22-00226	42-6120-3500	Park Design/Landscape Architecture (Amend #2)	612.80	
06/30/23		KS Bank		42-3831-0000	Investment Earnings		340.39
07/13/23	2362	And Other Works	22-00224	42-6120-3500	Restroom Facility Design/Architecture (Under Park Shelter)	1,710.00	
07/13/23	2370	Sign & Awning Systems	23-00090	42-4190-5100	Town Park Digital Daktronics Sign	40,395.00	
07/19/23	2390	BuiltRiteBleachers.com	23-00300	42-4190-5100	Bleachers/Benches/Anchors/Install	24,415.00	
		BuiltRiteBleachers.com	23-00300	42-4190-5100	Bleachers/Benches/Anchors/Install	13,050.00	
		BuiltRiteBleachers.com	23-00300	42-4510-3500	Bleachers/Benches/Anchors/Install	362.00	
07/19/23	2392	G&G Builders	23-00274	42-6120-3500	PCO#5-Install Park Restroom Footings	11,113.00	
07/31/23		KS Bank		42-3831-0000	Investment Earnings		328.82
08/10/23	2416	And Other Works	22-00224	42-6120-3500	Restroom Facility Design/Architecture (Under Park Shelter)	1,140.00	
08/10/23	2424	G&G Builders	23-00274	42-6120-3500	PCO#4-Install 2" PVC Water Line	4,981.50	
08/10/23	2435	SiteOne Landscape Supply	23-00222	42-6120-3500	Irrigation Materials for Phase 1 AL Town Park	780.50	
08/17/23	2455	SiteOne Landscape Supply	23-00222	42-6120-3500	Irrigation Materials for Phase 1 AL Town Park	652.24	

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DATE	CHECK #	PAYEE	PO #	ACCT CODE	DESCRIPTION	CHECK AMOUNT LESS TAX	DEPOSIT	
08/18/23		KS Bank		42-3831-0000	Investment Earnings		247.87	
08/31/23	2473	SiteOne Landscape Supply	23-00222	42-6120-3500	Irrigation Materials for Phase 1 AL Town Park	774.37		
08/31/23		KS Bank		42-3831-0000	Investment Earnings		134.52	
09/07/23	2478	And Other Works	22-00224	42-6120-3500	Restroom Facility Design/Architecture (Under Park Shelter)	855.00		
09/14/23	2488	JM Daniels	22-00177	42-6120-3550	Phase 1, Construction Pay App 7	1,200.00		
09/14/23	2493	SiteOne Landscape Supply	23-00222	42-6120-3500	Irrigation Materials for Phase 1 AL Town Park	1,974.06		
09/29/23		KS Bank		42-3831-0000	Investment Earnings		359.61	
10/05/23	2521	And Other Works	22-00224	42-6120-3500	Restroom Facility Design/Architecture (Under Park Shelter)	570.00		
10/05/23	2528	Musco Sports Lighting LLC	23-00040	42-4190-5100	MuscoVision on Field Lights	12,000.00		
10/05/23	2529	SiteOne Landscape Supply	23-00222	42-6120-3500	Irrigation Materials for Phase 1 AL Town Park	1,635.40		
		SiteOne Landscape Supply	23-00222	42-6120-3500	Irrigation Materials for Phase 1 AL Town Park	452.05		
10/12/23	2542	SiteOne Landscape Supply	23-00222	42-6120-3500	Irrigation Materials for Phase 1 AL Town Park	1,364.60		
10/31/23		KS Bank		42-3831-0000	Investment Earnings		338.35	
11/08/23	2593	And Other Works	22-00224	42-6120-3500	Restroom Facility Design/Architecture (Under Park Shelter)	285.00		
11/08/23	2602	JM Daniels	23-00041	42-6120-3550	Phase 2, Construction Pay App 6	44,923.13		
				42-6120-3500	Phase 2, Construction Pay App 6	4,723.87		
11/21/23	2616	JM Daniels	24-00110	42-6120-3500	Concrete Bench Pads/Bike Rack Pads	6,610.00		
11/30/23		KS Bank		42-3831-0000	Investment Earnings		240.06	
12/14/23	2666	JM Daniels	23-00041	42-6120-3500	Phase 2, Construction Pay App 7	248.63		
				42-6120-3550	Phase 2, Construction Pay App 7	23,094.41		
12/14/23	2666	JM Daniels	24-00256	42-6120-3500	Add'l Concrete for Dugouts/Fabric & Rip Rap for Drainage	2,396.95		
12/14/23	2666	JM Daniels	22-00177	42-6120-3500	Phase 1, Construction Pay App 8	5,350.00		
				42-6120-3550	Phase 1, Construction Pay App 8	50,796.60		
12/14/23	2668	Landscape Technology	24-00213	42-6120-3500	Infield Clay for Ballfields	1,002.03		
12/29/23		KS Bank		42-3831-0000	Investment Earnings		112.29	
01/31/24		KS Bank		42-3831-0000	Investment Earnings		38.72	
02/08/24	2761	G&G Builders	23-00274	42-6120-3500	Restroom Facility Completion	9,047.50		
02/29/24		KS Bank		42-3831-0000	Investment Earnings		22.67	
03/29/24		KS Bank		42-3831-0000	Investment Earnings		19.64	
04/18/24	2890	Landscape Technology, Inc	24-00213	42-6120-3500	Infield Clay for 2 Ballfields/Install/Blend/Laser Grade	2,700.00		
04/30/24		KS Bank		42-3831-0000	Investment Earnings		16.64	
05/31/24		KS Bank		42-3831-0000	Investment Earnings		13.99	
06/12/24	2973	Sign & Awning Systems	24-00386	42-6120-3500	Park Pavilion Sign/Labor	3,445.00		
06/12/24	2977	Telecommunications Resource Mgmt (TRM)	24-00387	42-6120-3500	Town Park Cabling for Wireless Wi-Fi Network Service	2,941.43		
06/28/24		KS Bank		42-3831-0000	Investment Earnings		5.25	
06/28/24		KS Bank		42-6120-3500	Bank Service Charge	10.00		
07/11/24		Transferred Funds to Gen Fund		42-3831-0000	Investment Earnings	209.26		
						<b>\$ 1,058,018.91</b>	<b>\$ 1,058,018.91</b>	

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DATE	CHECK #	PAYEE	PO #	ACCT CODE	DESCRIPTION	CHECK AMOUNT LESS TAX	DEPOSIT	
04/27/22		State of NC			State Capital & Infrastructure Fund (SCIF) Directed Grant Funds		850,000.00	
04/30/22		KS Bank		43-3831-0000	Investment Earnings		13.97	
05/31/22		KS Bank		43-3831-0000	Investment Earnings		144.38	
06/30/22		KS Bank		43-3831-0000	Investment Earnings		157.22	
07/31/22		KS Bank		43-3831-0000	Investment Earnings		252.77	
08/31/22		KS Bank		43-3831-0000	Investment Earnings		252.84	
09/15/22	2050	N.W. Poole Well/Pump	23-00019	43-6120-3550	Well Install	8,673.00		
09/30/22		KS Bank		43-3831-0000	Investment Earnings		244.01	
10/31/22		KS Bank		43-3831-0000	Investment Earnings		250.41	
11/03/22	2098	David Brantley & Sons	23-00078	43-6120-3550	Septic Install/Pump Install	29,980.00		
11/30/22		KS Bank		43-3831-0000	Investment Earnings		327.86	
12/30/22		KS Bank		43-3831-0000	Investment Earnings		768.44	
01/31/23		KS Bank		43-3831-0000	Investment Earnings		1,036.71	
02/28/23		KS Bank		43-3831-0000	Investment Earnings		937.57	
03/31/23		KS Bank		43-3831-0000	Investment Earnings		1,039.23	
04/06/23	2260	Susan Hatchell Landscape	23-00245	43-6120-3500	Town Park/Westside Parcel Designs	1,300.00		
04/28/23		KS Bank		43-3831-0000	Investment Earnings		1,005.64	
05/03/23	2288	Susan Hatchell Landscape	23-00245	43-6120-3500	Town Park/Westside Parcel Designs	1,710.00		
05/17/23	2306	JM Daniels Construction	23-00117	43-6120-3550	Phase 2 - Asphalt Paving & Concrete	199,533.73		
05/17/23	2308	NV 5 Engineers & Consultants	23-00246	43-6120-3500	Civil Design of Western Park Parcel	10,000.00		
05/31/23		KS Bank		43-3831-0000	Investment Earnings		909.04	
06/08/23	2331	Susan Hatchell Landscape	23-00245	43-6120-3500	Town Park/Westside Parcel Designs	1,720.00		
06/15/23	2342	NV 5 Engineers & Consultants	23-00269	43-6120-3500	Nat Resources Field Investigate & Regulations/West Prk Parcel	2,370.00		
06/21/23	2344	Agri Supply Co	23-00327	43-6120-3500	6,100 Gallon Vertical White Irrigation Tank	8,089.99		
06/30/23		KS Bank		43-3831-0000	Investment Earnings		740.79	
07/13/23	2371	Susan Hatchell Landscape	23-00245	43-6120-3500	Town Park/Westside Parcel Designs	1,720.00		
07/19/23	2393	NV 5 Engineers & Consultants	23-00269	43-6120-3500	Nat Resources Field Investigate & Regulations/West Prk Parcel	360.00		
07/19/23	2395	Soil Services PLLC	23-00319	43-6120-3500	Detailed Soil/Site Evaluation of Western Park Parcel	900.00		
07/31/23		KS Bank		43-3831-0000	Investment Earnings		869.17	
08/09/23	2409	Susan Hatchell Landscape	23-00245	43-6120-3500	Town Park/Westside Parcel Designs	1,462.00		
08/10/23	2435	SiteOne Landscape Supply	23-00301	43-6120-3500	Irrigation GT Pump/Materials	17,380.00		
08/17/23	2453	NV 5 Engineers & Consultants	23-00269	43-6120-3500	Natural Resources Regulations/Western Park Parcel	180.00		
08/18/23		KS Bank		43-3831-0000	Investment Earnings		797.43	
08/31/23		KS Bank		43-3831-0000	Investment Earnings		432.74	
09/29/23		KS Bank		43-3831-0000	Investment Earnings		1,181.10	
10/05/23	2531	Susan Hatchell Landscape	23-00245	43-6120-3500	Town Park/Westside Parcel Designs	688.00		Interest
		Susan Hatchell Landscape	24-00135	43-6120-3500	Town Park/Westside Parcel Designs	390.00		
10/26/23	2572	NV 5 Engineers & Consultants	23-00269	43-6120-3500	Natural Resources Regulations/Western Park Parcel	437.50		
10/31/23		KS Bank		43-3831-0000	Investment Earnings		1,220.80	25,067.45
11/08/23	2599	G&G Builders	23-00274	43-6120-3500	Town Park/Restroom Facility	47,147.76		
11/08/23	2606	Susan Hatchell Landscape	24-00212	43-6120-3500	Town Park/Westside Parcel Designs	2,437.50		
11/21/23	2620	NV 5 Engineers & Consultants	23-00246	43-6120-3500	Civil Design of Western Park Parcel	6,220.00		
11/22/23	2630	JM Daniels Construction	23-00117	43-6120-3550	Phase 2 - Asphalt Paving & Concrete	12,003.27		
11/30/23		KS Bank		43-3831-0000	Investment Earnings		1,093.15	
12/14/23	2669	N.W. Poole Well/Pump	23-00019	43-6120-3550	Well Pump Install	16,737.00		
12/14/23	2671	Susan Hatchell Landscape	24-00265	43-6120-3500	Town Park/Westside Parcel Designs	1,137.50		
12/20/23	2673	Landscape Technology Inc	23-00334	43-6120-3500	Irrigation GT Pump Delivery/Labor	4,500.00		
12/20/23	2676	NV 5 Engineers & Consultants	23-00246	43-6120-3500	Civil Design of Western Park Parcel	2,635.00		
12/29/23		KS Bank		43-3831-0000	Investment Earnings		1,052.80	
01/11/24	2711	Susan Hatchell Landscape	24-00294	43-6120-3500	Town Park/Westside Parcel Designs	812.50		
01/19/24	2720	NV 5 Engineers & Consultants	23-00246	43-6120-3500	Civil Design of Western Park Parcel	165.00		
			23-00269	43-6120-3500	Natural Resources Regulations/Western Park Parcel	1,642.94		
01/29/24	2721	3D Electric	24-00272	43-6120-3500	Electrical Services at Well/Irrigation System-Grain Bin	4,450.00		

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DATE	CHECK #	PAYEE	PO #	ACCT CODE	DESCRIPTION	CHECK AMOUNT LESS TAX	DEPOSIT	
01/31/24		KS Bank		43-3831-0000	Investment Earnings		1,026.74	
02/08/24	2761	G&G Builders	23-00274	43-6120-3500	Town Park/Restroom Facility Completion	49,380.24		
				43-6120-3550	Town Park/Restroom Facility Completion	22,534.00		
02/15/24	2776	NV 5 Engineers & Consultants	23-00269	43-6120-3500	Natural Resources Regulations/Western Park Parcel	2,009.56		
02/15/24	2777	Susan Hatchell Landscape	24-00360	43-6120-3500	Town Park/Westside Parcel Designs	1,625.00		
02/19/24	2525	Landscape Technology Inc	24-00106	43-6120-3500	Sod Install on Two Fields (reclassified from Gen Fund)	40,000.00		
02/19/24	2529	SiteOne Landscape Supply	24-00107	43-6120-3550	Sod & Freight (reclassified from Gen Fund)	13,975.00		
02/29/24		KS Bank		43-3831-0000	Investment Earnings		802.32	
03/14/24	2816	NV 5 Engineers & Consultants	23-00246	43-6120-3500	Civil Design of Western Park Parcel/Permit App Fees	5,690.00		
03/22/24	2832	GrowPro LLC	24-00385	43-6120-3550	Landscape/Town Park	16,500.00		
03/29/24		KS Bank		43-3831-0000	Investment Earnings		714.33	
04/01/24	2842	3D Electric	24-00374	43-6120-3500	Electrical Services Network Services for Ballfield Cameras at Town Park	23,800.00		
		3D Electric	24-00375	43-6120-3500	Electrical Services Ballfields/Flagpole Lights at Town Park	16,486.00		
04/25/24	2898	GrowPro LLC	24-00385	43-6120-3550	Landscape/Town Park	8,110.99		
04/30/24		KS Bank		43-3831-0000	Investment Earnings		589.45	
05/09/24	2911	3D Electric	24-00374	43-6120-3500	Electrical Services Network Services for Ballfield Cameras at Town Park	1,930.00		
05/09/24	2925	Susan Hatchell Landscape	24-00413	43-6120-3500	Westside Parcel Construc Drawings/Specs/Bidding/Construc Admin	1,855.00		
05/31/24		KS Bank		43-3831-0000	Investment Earnings		590.61	
06/12/24	2974	Soil Services PLLC	24-00502	43-6120-3500	Sewer Construction Authorization Permit Packet for Jo Co	2,000.00		
06/12/24	2976	Susan Hatchell Landscape	24-00413	43-6120-3500	Westside Parcel Construc Drawings/Specs/Bidding/Construc Admin	745.00		
06/30/24		KS Bank		43-3831-0000	Investment Earnings		567.19	
07/31/24		KS Bank		43-3831-0000	Investment Earnings		585.17	
08/01/24	3060	Susan Hatchell Landscape	24-00413	43-6120-3500	Westside Parcel Construc Drawings/Specs/Bidding/Construc Admin	260.00		
08/30/24		KS Bank		43-3831-0000	Investment Earnings		585.86	
09/05/24	3112	Susan Hatchell Landscape	24-00413	43-6120-3500	Westside Parcel Construc Drawings/Specs/Bidding/Construc Admin	495.00		
09/12/24	3126	Wildlands Holdings III, LLC	25-00112	43-6120-3500	Nitrogen Offset Credits 260.01 lbs (mandated by NC General Assembly)	6,500.25		
09/30/24		KS Bank		43-3831-0000	Investment Earnings		514.52	
10/31/24		KS Bank		43-3831-0000	Investment Earnings		458.67	
11/29/24		KS Bank		43-3831-0000	Investment Earnings		444.64	
12/09/24	3264	Susan Hatchell Landscape	24-00413	43-6120-3500	Westside Parcel Construc Drawings/Specs/Bidding/Construc Admin	618.00		
12/31/24		KS Bank		43-3831-0000	Investment Earnings		460.20	
01/23/25	3317	NV 5 Engineers & Consultants	24-00470	43-6120-3500	Geotech Investigation/Westside Park Parcel	7,500.00		
01/31/25		KS Bank		43-3831-0000	Investment Earnings		460.54	
02/28/25		KS Bank		43-3831-0000	Investment Earnings		404.52	
03/13/25	3411	Susan Hatchell Landscape	24-00413	43-6120-3500	Westside Parcel Construc Drawings/Specs/Bidding/Construc Admin	1,480.00		
03/31/25		KS Bank		43-3831-0000	Investment Earnings		448.54	
04/10/25	3441	Enpuricon, Inc	25-00350	43-6120-3500	Asbestos Inspection/Abatement - Farm House	9,780.00		
04/30/25		KS Bank		43-3831-0000	Investment Earnings		430.53	
05/30/25		KS Bank		43-3831-0000	Investment Earnings		431.03	
06/30/25		KS Bank		43-3831-0000	Investment Earnings		417.84	
07/10/25	3556	JM Daniels Construction	25-00446	43-6120-3550	Town Park Farm House Demolition	19,000.00		
07/10/25	3559	Susan Hatchell Landscape	24-00413	43-6120-3500	Westside Parcel Construc Drawings/Specs/Bidding/Construc Admin	2,375.00		
07/29/25	3591	NV 5 Engineers & Consultants	23-00246	43-6120-3500	Civil Construction Administration/Westside Park Parcel	210.00		
07/31/25		KS Bank		43-3831-0000	Investment Earnings		406.68	
08/14/25	3624	Susan Hatchell Landscape	24-00413	43-6120-3500	Westside Parcel Construc Drawings/Specs/Bidding/Construc Admin	1,680.00		
08/21/25	3635	NV 5 Engineers & Consultants	23-00246	43-6120-3500	Civil Construction Administration/Westside Park Parcel	825.00		
						\$ 644,146.73	\$ 875,067.45	



CHECK #	PAYEE	PO #	ACCT CODE	DESCRIPTION	CHECK AMOUNT LESS TAX	DEPOSIT	
	State of NC			Regional Economic Development Reserver Directed Grant Funds		2,365,000.00	
	KS Bank		44-3831-0000	Investment Earnings		155.50	
	KS Bank		44-3831-0000	Investment Earnings		4,600.72	
	KS Bank		44-3831-0000	Investment Earnings		1,794.70	
	NCCMT		44-3831-0000	Investment Earnings		5,424.36	
2925	Susan Hatchell Landscape	24-00457	44-4190-3500	Town Parking Plaza Design	2,212.00		
2947	And Other Works	24-00539	44-4190-3500	Town Park Restroom Bldg II-Design, ConstrucDocument/Admin/Bid	1,750.00		
	KS Bank		44-3831-0000	Investment Earnings		10.42	
	NCCMT		44-3831-0000	Investment Earnings		10,521.13	
2976	Susan Hatchell Landscape	24-00457	44-4190-3500	Town Parking Plaza Design	728.00		
	KS Bank		44-3831-0000	Investment Earnings		4.64	
	NCCMT		44-3831-0000	Investment Earnings		10,211.22	
3001	Susan Hatchell Landscape	24-00457	44-4190-3500	Town Parking Plaza Design	220.00		
3004	And Other Works	24-00539	44-4190-3500	Town Park Restroom Bldg II-Design, ConstrucDocument/Admin/Bid	1,090.00		
	KS Bank		44-3831-0000	Investment Earnings		1.38	
	NCCMT		44-3831-0000	Investment Earnings		10,610.78	
	KS Bank		44-4190-3500	Bank Service Charge	10.00		
	KS Bank		44-4190-3500	Refunded Bank Service Charge		10.00	
	KS Bank		44-3831-0000	Investment Earnings		1.20	
	NCCMT		44-3831-0000	Investment Earnings		10,650.07	
3104	And Other Works	24-00539	44-4190-3500	Town Park Restroom Bldg II-Design, ConstrucDocument/Admin/Bid	1,520.00		
	KS Bank		44-3831-0000	Investment Earnings		18.69	
	NCCMT		44-3831-0000	Investment Earnings		10,013.13	
3142	And Other Works	24-00539	44-4190-3500	Town Park Restroom Bldg II-Design, ConstrucDocument/Admin/Bid	3,105.00		
3164	NV5 Engineers & Consultants	24-00567	44-4190-3500	Park Phase II - Extend Water Service Design to Restroom Bldg II	2,250.00		
	KS Bank		44-3831-0000	Investment Earnings		11.86	
	NCCMT		44-3831-0000	Investment Earnings		9,755.24	
	KS Bank		44-3831-0000	Investment Earnings		10.09	
	NCCMT		44-3831-0000	Investment Earnings		9,129.05	
3256V/3367	And Other Works	24-00539	44-4190-3500	Town Park Restroom Bldg II-Design, ConstrucDocument/Admin/Bid	772.50		
	KS Bank		44-3831-0000	Investment Earnings		10.45	
	NCCMT		44-3831-0000	Investment Earnings		9,216.89	
3317	NV5 Engineers & Consultants	25-00092	44-4190-3500	Geotech Investigation/Topographic Survey-Parking Parcel	10,000.00		
3314	And Other Works	24-00539	44-4190-3500	Town Park Restroom Bldg II-Design, ConstrucDocument/Admin/Bid	2,575.00		
3314	And Other Works	24-00539	44-4190-3500	Town Park Restroom Bldg II-Design, ConstrucDocument/Admin/Bid	772.50		
	KS Bank		44-3831-0000	Investment Earnings		12.68	Interest
	NCCMT		44-3831-0000	Investment Earnings		8,880.29	
3342	And Other Works	24-00539	44-4190-3500	Town Park Restroom Bldg II-Design, ConstrucDocument/Admin/Bid	3,787.16		
	KS Bank		44-3831-0000	Investment Earnings		11.86	151,500.69
	NCCMT		44-3831-0000	Investment Earnings		7,954.21	

CHECK #	PAYEE	PO #	ACCT CODE	DESCRIPTION	CHECK AMOUNT LESS TAX	DEPOSIT	
3390	And Other Works	24-00539	44-4190-3500	Town Park Restroom Bldg II-Design, ConstrucDocument/Admin/Bid	1,237.50		
3406	NV5 Engineers & Consultants	24-00567	44-4190-3500	Park Phase II - Extend Water Service Design to Restroom Bldg II	750.00		
	KS Bank		44-3831-0000	Investment Earnings		10.86	
	NCCMT		44-3831-0000	Investment Earnings		8,759.06	
3435	And Other Works	24-00539	44-4190-3500	Town Park Restroom Bldg II-Design, ConstrucDocument/Admin/Bid	1,804.40		
3468	Vortex Construction Co	25-00351	44-4190-3500	Town Park Restroom Bldg II Construction	24,937.50		
	KS Bank		44-3831-0000	Investment Earnings		9.08	
	NCCMT		44-3831-0000	Investment Earnings		8,489.02	
3473	And Other Works	24-00539	44-4190-3500	Town Park Restroom Bldg II-Design, ConstrucDocument/Admin/Bid	840.55		
3492	Vortex Construction Co	25-00351	44-4190-3500	Town Park Restroom Bldg II Construction	56,287.50		
	KS Bank		44-3831-0000	Investment Earnings		4.45	
	NCCMT		44-3831-0000	Investment Earnings		8,754.88	
3495	And Other Works	24-00539	44-4190-3500	Town Park Restroom Bldg II-Design, ConstrucDocument/Admin/Bid	825.15		
3529	SiteOne Landscape Supply	25-00355	44-4190-3500	Multi-Purpose Fields-Irrigation Supplies	7,408.61		
	KS Bank		44-3831-0000	Investment Earnings		118.13	
	NCCMT		44-3831-0000	Investment Earnings		8,009.76	
3556	JM Daniels Construction	25-00393	44-4190-3500	Town Park/Westside Park Parcel Site Work/Waterwork/Stone Base	19,220.40		
3557	Landscape Technology, Inc	25-00354	44-4190-3500	Town Park Multi-Purpose Fields Irrigation/Sprig/Spray/Mow/Laser/Labor	34,000.00		
3558	SiteOne Landscape Supply	25-00355	44-4190-3500	Multi-Purpose Fields-Irrigation Supplies	6,081.10		
3576	SiteOne Landscape Supply	26-00033	44-4190-3500	Multi-Purpose Fields-Irrigation Supplies	5,305.17		
3588	Landscape Technology, Inc	25-00354	44-4190-3500	Town Park Multi-Purpose Fields Irrigation/Sprig/Spray/Mow/Laser/Labor	80,400.00		
3593	SiteOne Landscape Supply	26-00033	44-4190-3500	Multi-Purpose Fields-Irrigation Supplies	345.40		
	KS Bank		44-3831-0000	Investment Earnings		70.39	
	NCCMT		44-3831-0000	Investment Earnings		8,254.50	
3606	And Other Works	24-00539	44-4190-3500	Town Park Restroom Bldg II-Design, ConstrucDocument/Admin/Bid	582.30		
3629	Vortex Construction Co	25-00351	44-4190-3500	Town Park Restroom Bldg II Construction	44,032.50		
					<b>\$ 314,850.24</b>	<b>\$ 2,516,500.69</b>	



2026

Liabilities & Fund Balance

98-3000-0030	Reserve for Capital Reserve Fund 30	79,737.89
98-3000-0031	Reserve for Park Reserve Fund 31	130,976.53
98-3000-0032	Reserve for Public Safety Reserve Fnd 32	529,899.02
98-3000-0040	Reserve for Town Hall Expansion Fund 40	0.00
98-3000-0041	Reserve for Archer Lodge Town Park Fn 41	0.00
98-3000-0042	Reserve for Am Rescue Plan (ARPA) Fnd 42	0.00
98-3000-0043	Reserve for St Cap & Infra (SCIF) Fnd 43	233,425.72
98-3000-0044	Reserve for Reg Econ Dev (24REDR) Fnd 44	2,246,265.25
	Total Liabilities	<u>3,220,304.41</u>
98-3000-0010	Reserve for General Fund 10	1,084,454.99
	Total	<u>1,084,454.99</u>
	Revenue	0.00
	Less Expenses	0.00
	Net	<u>0.00</u>
	Total Fund Balance	<u>1,084,454.99</u>
	Total Liabilities & Fund Balance	<u><u>4,304,759.40</u></u>

# Archer Lodge Animal Control Monthly Report

## July 2025

<b>Activities</b>	
Cat Complaints	
Cat Traps Deployed	
Cat Bites	
Dog Complaints	1
Dog Traps Deployed	
Dog Bites	2
Animal Cruelty	
Welfare Checks	1
Vicious Animals	
Wildlife Complaints	1
Livestock Complaints	
Household Pet Complaints	
Follow Ups	
Phone Calls/Follow Ups	2
Assist Other Agency	
Other	
<b>Total</b>	
	7

<b>Enforcement Actions</b>	
Cats Collected	
Dogs Collected	2
Leash Law Verbal Warning	
Leash Law Violations	
Animal Welfare Warnings	
Animal Cruelty Violations	
All Other Warnings	1
All Other Violations	
Carcass Removal	
Animals Quarantined at home	1
Animals Quarantined at JCAS	
<b>Total</b>	
	4

**Total Reports Taken:**

<b>Billing Information</b>		<b>Occurrence</b>
Set/Check/Collect Trap		
Collect Animal		1
Transport Animal with Animals from Clayton		
Transport Animal without Animals from Clayton		1
Carcass Removal		
Welfare Checks / Follow Ups / All Other Complaints		3
Phone Calls/Follow Ups		3
Report Taken/Investigation		2
Clayton PD Check In with ACO		
Billing Adjustment		
<b>Total Amount Billed:</b>		<b>\$1,000.00</b>

**Incidents Billed For:**

2025166956 - Dog bite

2025167082 - Phone call regarding dog bite

2025174956 - Dogs at large

2025175009 - Dogs returned home

2025177941 - Dog bite and dangerous dog investigation

2025180390 - Follow up and welfare check

2025181206 - Phone call regarding dog bite

2025188105 - Deceased bat in house