



**II. FISCAL IMPACT ANALYSIS**

**A. Five-Year Summary of Fiscal Impact:**

| <u>Fiscal Years</u>                              | <u>2025</u> | <u>2026</u> | <u>2027</u> | <u>2028</u>      | <u>2029</u> |
|--|-------------|-------------|-------------|------------------|-------------|
| Capital Expenditures                             | _____       | _____       | _____       | _____            | _____       |
| Operating Costs                                  | _____       | _____       | _____       | _____            | _____       |
| External Revenues                                | _____       | _____       | _____       | _____            | _____       |
| Program Income (County)                          | _____       | _____       | _____       | _____            | _____       |
| In-Kind Match (County)                           | _____       | _____       | _____       | _____            | _____       |
| <b>NET FISCAL IMPACT</b>                         | _____       | _____       | _____       | _____            | _____       |
| Number of additional FTE positions (Cumulative)  | _____       | _____       | _____       | _____            | _____       |
| Is item included in Current Budget?              |             |             |             | Yes_____ No_____ |             |
| Does this item include the use of Federal Funds? |             |             |             | Yes_____ No_____ |             |
| Budget Account No.:                              | Fund_____   | Dept._____  | Unit_____   | Object_____      |             |

**B. Recommended Sources of Funds/Summary of Fiscal Impact: No Fiscal Impact.**

**C. Departmental Fiscal Review:**

**III. REVIEW COMMENTS**

**A. OFMB Fiscal and/or Contract Development and Control Comments:**

\_\_\_\_\_  
OFMB

\_\_\_\_\_  
Contract Dev. and Control

**B. Legal Sufficiency:**

\_\_\_\_\_  
Assistant County Attorney

**C. Other Department Review:**

\_\_\_\_\_  
Department Director



**JOSEPH ABRUZZO**  
CLERK OF THE CIRCUIT COURT & COMPTROLLER  
PALM BEACH COUNTY

## Memorandum

**Date:** June 20, 2024  
**From:** Christina Black, Quality Control Specialist  
**To:** Patricia Barnett, Payroll Manager  
**Subject:** Destruction of Finance Department Records

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Below, you will find a listing of Finance Records from your department that are due for destruction. Attached you will find excerpts of the General Records Schedule for State and Local Government Florida agencies that pertain to these records. As outlined below, this approval consists of Board County Commissioners Records totaling 5 boxes/ 7.5 cubic feet.

| Schedule Item Number | Record Series Titles  | Start/End Fiscal Year | # of Boxes (paper) | Total Cubic Feet (paper) |
|----------------------|---|-----------------------|--------------------|--------------------------|
| GS1- SL Item#        |   |                       |                    |                          |
| 195                  | PAYROLL RECORDS: SUPPORTING DOCUMENTS<br>5 fiscal years   | 2000-2001             | 1                  | 1.5                      |
| 149                  | UNEMPLOYMENT COMPENSATION/REEMPLOYMENT ASSISTANCE TAX RECORDS<br>5 fiscal years   | 2000-2005             | 1                  | 1.5                      |
| 157                  | FEDERAL INCOME/EMPLOYMENT TAX FORMS/REPORTS<br>4 years from the tax due date (April 15) of the year to which the record applies, or for W-4s, four years from the last tax due date of the year in which the employee separated from employment or submitted a newer W-4. | 1999-2005             | 3                  | 4.5                      |

Please review the attached applicable retention schedule(s) and indicate your approval for this records destruction. Your signature on the approval form attests that, to the best of your knowledge, there are no unresolved (1) audit questions, (2) investigations, (3) civil suits pending, (4) pending/open public records requests, or (5) other reasons for delaying the destruction.

If the destruction is to be delayed, please state the reason below. Please return the completed package to the Finance Department Records Management Coordinator after signing. If you should have any questions, please contact the Finance Department Records Management Coordinator. Thank you in advance for your assistance in this matter.

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Reason for destruction delay

**Patricia A. Barnett** Digitally signed by Patricia A. Barnett  
Date: 2024.06.20 15:03:04 -04'00'

Patricia Barnett, Payroll Manager

Date

**Tracy Ramsey** Digitally signed by Tracy Ramsey  
Date: 2024.06.21 07:05:07 -04'00'

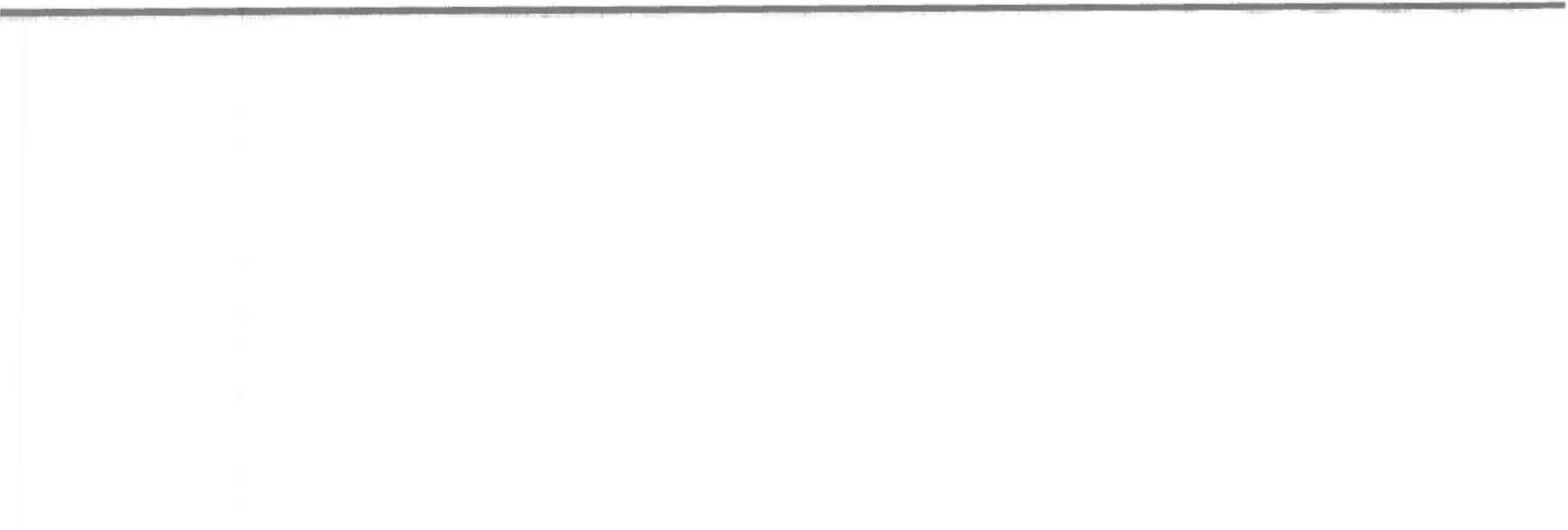
Tracy Ramsey, Director of Finance

Date

**Radcliffe W Brown** Digitally signed by Radcliffe W Brown  
Date: 2024.06.21 08:23:12 -04'00'

Radcliffe Brown, Chief Operating Officer Finance

Date



**RETENTION:** 5 fiscal years after file becomes inactive.

**PAYROLL RECORDS: DEDUCTION AUTHORIZATIONS**

**Item #129**

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

**RETENTION:** 5 fiscal years after final action.

**PAYROLL RECORDS: LEDGERS/TRIAL BALANCE REPORTS**

**Item #183**

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

**RETENTION:** 5 fiscal years.

**PAYROLL RECORDS: NOT POSTED**

**Item #214**

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

**RETENTION:** 50 calendar years.

**PAYROLL RECORDS: POSTED**

**Item #35**

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

**RETENTION:** 5 fiscal years.

**PAYROLL RECORDS: SUPPORTING DOCUMENTS**

**Item #195**

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

**RETENTION:** 5 fiscal years.

**PENSION RECORDS: PLAN/FUND**

**Item #358**

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

**RETENTION:** 5 fiscal years.

**PENSION RECORDS: RETIREES**

**Item #359**

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

**RETENTION:** 5 fiscal years after final payment.

**PERFORMANCE/MAINTENANCE/SURETY BOND RECORDS**

**Item #408**

This record series consists of performance bonds or developer's cash completion bonds for work such as construction, improvements and other projects as well as for performance in office by public officials or employees. Construction-related bonds are returned to the contractor or developer once the work is completed satisfactorily or can be "cashed in" if the work is not completed satisfactorily. The series may also include supporting documentation, such as bond release letters that let the contractor or developer know the bond is released, and return letters that accompany the returned bond. If the bonds relate to a contractual agreement to which the agency is or was a party, they would fall under the applicable CONTRACTS/LEASES/ AGREEMENTS item.

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

**TRAFFIC ACCIDENT REPORTS**

**Item #306**

This record series consists of copies of traffic accident reports received from law enforcement agencies and used in agency studies to determine if a traffic light, stop sign, caution light, or other traffic control device should be placed at an intersection, street, or other roadway. The series may also include an index to the reports to assist the agency in providing information to citizens or other agencies regarding the number of accidents at a particular intersection, street, etc., over a specified period of time. The index may include, but is not limited to, the road/street name, the number of accidents for a particular street, and other related information.

**RETENTION:** 4 calendar years.

**TRAINING MATERIAL RECORDS**

**Item #147**

This record series consists of materials used in training, such as films, slide presentations, manuals, workbooks, and other related items. Check with applicable training agencies (i.e., state and federal agencies, etc.) for retention requirements. This record series does not include records documenting training of individuals. *These records may have archival value.*

**RETENTION:** Retain until obsolete, superseded, or administrative value is lost. *State agencies must contact the State Archives of Florida for archival review before disposition of records. Other agencies should ensure appropriate preservation of records determined to have long-term historical value.*

**TRANSITORY MESSAGES**

**Item #146**

This record series consists of records that are created primarily to communicate information of short-term value.

**"Transitory" refers to short-term value based upon the content and purpose of the message, not the format or technology used to transmit it.** Examples of transitory messages include, but are not limited to, reminders to employees about scheduled meetings or appointments; most telephone messages (whether in paper, voice mail, or other electronic form); announcements of office events such as holiday parties or group lunches; recipient copies of announcements of agency sponsored events such as exhibits, lectures or workshops; and news releases received by the agency strictly for informational purposes and unrelated to agency programs or activities. Transitory messages are not intended to formalize or perpetuate knowledge and do not set policy, establish guidelines or procedures, certify a transaction, or become a receipt.

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

**TRAVEL RECORDS**

**Item #52**

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

**RETENTION:** 5 fiscal years.

**TRUTH-IN-MILLAGE (TRIM) COMPLIANCE FILES**

**Item #375**

This series documents each local taxing authority's compliance with Florida's Truth-in-Millage statutory requirements relating to proposed tax assessments and millage rates. The series may include, but is not limited to, copies of the following: forms submitted to the Department of Revenue such as DR-420 Certification of Taxable Value, DR-420S Certification of School Taxable Value, DR-422 Certification of Final Taxable Value, and DR-487 Certification of Compliance, or their equivalent forms; copies of public hearing agendas and/or minutes; copies of ordinances or resolutions adopting the final millage rate and the final budget; and newspaper page(s) containing, and proof of publication from the newspapers for, any related legal advertisements such as the Budget Summary Advertisement, Notice of Proposed Tax Increase, Notice of Budget Hearing, Notice of Tax for School Capital Outlay (for schools), Amended Notice of Tax for School Capital Outlay, and (for counties) Notice – Tax Impact of Value Adjustment Board (Form DR-529). Records are created and submitted pursuant to Chapter 200, *Florida Statutes*, Determination of Millage.

**RETENTION:** 5 fiscal years.

**UNCLAIMED PROPERTY RECORDS**

**Item #309**

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

**RETENTION:** 5 anniversary years after the property becomes reportable.

**UNEMPLOYMENT COMPENSATION/REEMPLOYMENT ASSISTANCE TAX RECORDS**

**Item #149**

This record series consists of the agency's copies of Employers Quarterly Reports (UCT-6) or other reports to the Department of Revenue as required by Rule 73B-10.025, *Florida Administrative Code*, Reports Required of Liable Employers. The reports provide the name of each employee, employee number, amount of wages paid during the quarter subject to unemployment benefits, social security number, number of weeks covered, and other information used in determining unemployment/reemployment assistance benefits due to applicants. The series may also include receipts and

statements of charges. Retention is pursuant to Section 443.141(4)(f), *Florida Statutes*, which states, "The collection of any contribution, reimbursement, interest, or penalty due under this chapter is not enforceable by civil action, warrant, claim, or other means unless the notice of lien is filed with the clerk of the circuit court as described in subsection (3) within 5 years after the date the contribution, reimbursement, interest, and penalty were due."

**RETENTION:** 5 fiscal years.

**VEHICLE ACCIDENT RECORDS**

**Item #78**

This record series consists of all transportation accident reports, general correspondence, and property receipts concerning fatality or non-fatality accidents involving employees in an agency vehicle or in their own vehicle, including ground or water vehicles, during the course of agency business. The series includes information on vehicles involved, occupants, time, and circumstances. This record series is not the official law enforcement agency documentation of traffic accidents. Retention is pursuant to Statute of Limitations, Section 95.11(3), *Florida Statutes*. See also "INJURY/ILLNESS RECORDS," "WORKERS' COMPENSATION PROGRAM ADMINISTRATION RECORDS," "EQUIPMENT/VEHICLE MAINTENANCE RECORDS," and "EQUIPMENT/VEHICLE USAGE RECORDS."

**RETENTION:** 4 anniversary years.

**VEHICLE LOCATOR RECORDS**

**Item #414**

This record series consists of records used to track agency vehicles. These records might reside in an automated system such as a Computer Aided Dispatch (CAD) system or in some other format. This series may also include Automatic Vehicle Locating (AVL) data collected by GPS devices. Since these records may relate to prosecution or disciplinary actions, agencies are responsible for ensuring that internal management policies are in place establishing criteria for which records should be retained beyond the minimum. These records may become part of disciplinary case files.

**RETENTION:** 30 days.

**VEHICLE RECORDS**

**Item #154**

This record series consists of records documenting each vehicle owned by the agency including, but not limited to, vehicle registration papers, copy of the title, inspection information, maintenance agreements, credit card information, confidential tag issuance information, and any other information relating to the vehicle. See also "VEHICLE ACCIDENT RECORDS," "EQUIPMENT/VEHICLE MAINTENANCE RECORDS," and "EQUIPMENT/VEHICLE USAGE RECORDS."

**RETENTION:** 1 anniversary year after disposition of vehicle.

**VENDOR FILES**

**Item #97**

This record series consists of records documenting services offered and/or provided by individual vendors. The series may include, but is not limited to, vendor background information; product/service and price lists; purchase/lease and payment histories; copies of invoices, purchase orders, and receiving reports; payment credit documentation; and other related records.

**RETENTION:** 3 fiscal years.

**VERIFICATION RECORDS: ATTENDANCE/EMPLOYMENT/ENROLLMENT**

**Item #243**

This record series consists of written responses to requests received for verification of employment at an agency or of enrollment/attendance at an educational institution. The record series may also include logs recording the number of telephone inquiries for such verification and responses that are made verbally over the telephone.

**RETENTION:** 90 days.

**VISITOR/ENTRY RECORDS**

**Item #54**

This record series consists of logs or other records documenting visitors' and employees' entry into an agency's building or other facility. The records may include such information as time, date, name, signature, reason for visit, and location and/or person visited. See also "ACCESS CONTROL RECORDS."

**RETENTION:** 30 days.

**VOUCHERS: FEDERAL PROJECTS PAID**

**Item #156**

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

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

**WHISTLE BLOWER INVESTIGATIVE RECORDS**

**Item #376**

This record series consists of complete case files of both substantiated and unsubstantiated formal and informal "Whistle Blower" cases investigated or released by the Office of the Inspector General of any agency or by the agency official authorized to conduct such an investigation. The series may include, but is not limited to, witness statements; documentary evidence; notes filed by the person(s) filing the complaint (the Whistle Blower(s)), employees, witnesses, anonymous complainants, or others; complete case file history; letters; determinations; final reports; and executive summaries. Refer to *Florida Statutes* Section 14.32, Office of Chief Inspector General; Section 20.055, Agency inspectors general; and Sections 112.3187-31895 regarding investigation requirements and procedures. See also "INVESTIGATIVE RECORDS: INSPECTOR GENERAL." *These records may have archival value.*

**EXPOSURE RECORDS**

**Item #227**

This record series consists of records documenting the exposure or possible exposure of an employee to a blood borne pathogen, contagion, radiation, or chemicals above the acceptable limits or dosage. These records may include, but are not limited to, statistical analyses, incident reports, material safety data sheets, copies of medical records or reports, risk management assessments, and other supporting documentation demonstrating the possibility of exposure. Employers are required to maintain and make available to employees material safety data sheets for each hazardous/toxic chemical or substance present in the workplace. Retention is pursuant to 29CFR1910.1020, Access to employee exposure and medical records, and 29CFR1910.1030, Bloodborne pathogens. See also "HEALTH RECORDS: BLOOD BORNE PATHOGEN/ASBESTOS/EXPOSURE," and "PERSONNEL RECORDS" items.

**RETENTION:** 30 anniversary years.

**FACILITY RESERVATION/RENTAL RECORDS**

**Item #270**

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

**RETENTION:** 5 fiscal years.

**FALSE ALARM RECORDS**

**Item #345**

This record series consists of records documenting false alarms and fees assessed for false alarm responses. The series may include, but is not limited to, correspondence, such as warning letters sent after false alarm responses; response fee billing documentation; service tickets or invoices for alarm repairs; credit requests for alarm repairs made; and other related documentation.

**RETENTION:** 5 fiscal years.

**FEASIBILITY STUDY RECORDS**

**Item #106**

This record series consists of working papers, correspondence, consulting firm reports, and management committee reports investigating various projects of the governing agency. These files cover potential projects under consideration or those ideas that are studied and discarded by a governmental agency. If the agency decides to continue with the project, these records should be scheduled under one of the "Project Files" items or other applicable item. *These records may have archival value.*

**RETENTION:** 3 fiscal years after completion of study. *State agencies must contact the State Archives of Florida for archival review before disposition of records. Other agencies should ensure appropriate preservation of records determined to have long-term historical value.*

**FEDERAL INCOME/EMPLOYMENT TAX FORMS/REPORTS**

**Item #157**

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

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

**FEE/SERVICE SCHEDULES**

**Item #271**

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

**RETENTION:** 5 fiscal years after obsolete or superseded.

**FINAL ORDERS RECORDS: INDEXED OR LISTED**

**Item #67**

This record series consists of all final agency orders required to be indexed or listed pursuant to Section 120.53, *Florida Statutes*, along with any material incorporated by reference, a current final orders hierarchical subject matter index or database, and a list of all final orders required to be listed pursuant to Section 120.53, *Florida Statutes*. Agency orders that must be indexed per Section 120.53, *Florida Statutes*, are those resulting from a proceeding under Sections 120.56, 120.57, 120.573, or 120.574, *Florida Statutes*; those rendered pursuant to Section 120.57(4), *Florida Statutes*, that contain a statement of agency policy that may be the basis of future agency decisions or that may otherwise contain a statement of precedential value; and those that are declaratory statements. Agency orders that must be listed are those rendered pursuant to Section 120.57(4), *Florida Statutes*, that have been excluded from the indexing requirement because they do not contain statements of agency policy or precedential value. "Final order" is defined in Section 120.52, *Florida Statutes*, as, "a written final decision which results from a proceeding under s. 120.56, s. 120.565, s. 120.569, s. 120.57, s. 120.573, or s. 120.574, which is not a rule, and which is not excepted from the definition of a rule, and which has been filed with the agency clerk, and includes final agency actions which are affirmative, negative, injunctive, or





**JOSEPH ABRUZZO**  
CLERK OF THE CIRCUIT COURT & COMPTROLLER  
PALM BEACH COUNTY

## Memorandum

**Date:** July 16, 2024  
**From:** Christina Black, Quality Control Specialist  
**To:** Jessica Comis, Accounts Payable Manager  
**Subject:** Destruction of Finance Department Records

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Below, you will find a listing of Finance Records from your department that are due for destruction. Attached you will find excerpts of the General Records Schedule for State and Local Government Florida agencies that pertain to these records. As outlined below, this approval consists of Board County Commissioners Records totaling boxes 1 / 1.5 cubic feet.

| Schedule Item Number | Record Series Titles  | Start/End Fiscal Year | # of Boxes (Paper) | Total Cubic Feet (Paper) |
|----------------------|---|-----------------------|--------------------|--------------------------|
| GS1- SL Item# 435    | FINANCIAL TRANSACTION RECORDS: DETAIL<br>RETENTION: 5 fiscal years after transaction completed. | 2007-2013             | 1                  | 1.5                      |

Please review the attached applicable retention schedule(s) and indicate your approval for this records destruction. Your signature on the approval form attests that, to the best of your knowledge, there are no unresolved (1) audit questions, (2) investigations, (3) civil suits pending, (4) pending/open public records requests, or (5) other reasons for delaying the destruction.

If the destruction is to be delayed, please state the reason below. Please return the completed package to the Finance Department Records Management Coordinator after signing. If you should have any questions, please contact the Finance Department Records Management Coordinator. Thank you in advance for your assistance in this matter.

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Reason for destruction delay

*Jessica Comis*

7/25/2024

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Jessica Comis, Accounts Payable Manager

Date

Tracy Ramsey

Digitally signed by Tracy  
Ramsey  
Date: 2024.07.25 13:24:28  
-04'00'

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Tracy Ramsey, Director of Finance

Date

Radcliffe W Brown

Digitally signed by Radcliffe W Brown  
Date: 2024.07.25 14:42:23 -04'00'

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Radcliffe Brown, Chief Operating Officer Finance

Date

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of the Rules of the Auditor General of the State of Florida; and Section 216.102, *Florida Statutes*, Filing of financial information; handling by Chief Financial Officer, penalty for noncompliance. This documentation may include information utilized in compiling the reports or may indicate how the reporting entity arrived at the reported information. See also "FINANCIAL REPORTS: LOCAL GOVERNMENT ANNUAL REPORTS."

**RETENTION:** 5 fiscal years.

**FINANCIAL TRANSACTION RECORDS: DETAIL**

**Item #435**

This series consists of records documenting specific financial transactions of the agency including transactions through cash, checks, warrants, vouchers, electronic fund transfers (EFT), credit and debit cards, purchasing cards, or other methods. The series may include, but is not limited to, requisitions, requisition logs, purchase orders, contracts, purchasing card (p-card) receipts, vendor invoices, receiving reports, acceptances of contract deliverables, bank/financial account statements, check registers, canceled or voided checks, check stubs, canceled or voided warrants, disbursement ledgers, journal transactions, expenditure detail reports, refund records, cash collection records and reports, cash receipt books, cash register tapes, deposit/transfer slips, EFT notices, credit and debit card records, receipt ledgers, receipt journal transactions and vouchers, refund records, bad check records, and other accounts receivable and accounts payable related documentation. The series may also include a copy of the agency's sales tax exemption form. **NOTE:** Agencies that electronically transmit checks to a financial institution must retain the checks under this item unless the financial institution is retaining complete images of the checks for the minimum retention required for this item. Retention is based on Section 95.11(2), *Florida Statutes*, Statute of Limitations on contracts, obligations, or liabilities. See also "FINANCIAL TRANSACTION RECORDS: SUMMARY."

**RETENTION:** 5 fiscal years after transaction completed.

**FINANCIAL TRANSACTION RECORDS: SUMMARY**

**Item #436**

This record series consists of records providing summary or aggregate documentation of financial transactions of the agency regardless of the source or purpose of the funds. The series may include, but is not limited to, summary records such as trial balance reports, check logs and registers, bank statements, credit and debit card reports, revenue reconciliations, collection balance sheets, summary expenditure reports, federal grant final closeout reports, summary journal transactions, and other accounts payable and accounts receivable summaries and related documentation. See also "FINANCIAL TRANSACTION RECORDS: DETAIL."

**RETENTION:** 10 fiscal years.

**FOOD SERVICE ESTABLISHMENT LICENSE RECORDS**

**Item #402**

This record series documents the licensing of public food service establishments subject to the certification and inspection requirements of the Florida Department of Health under Section 381.0072, *Florida Statutes*, Food service protection, and Rule 64E-11 *Florida Administrative Code*, Food Hygiene. Records may include, but are not limited to, license/renewal applications, fee payment records, inspection records, copies of license suspension/revocation records, and other related documentation.

**RETENTION:** 5 fiscal years after expiration, suspension or revocation of license.

**FUEL TAX REPORTS**

**Item #213**

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

**RETENTION:** 3 fiscal years.

**GEOGRAPHIC INFORMATION SYSTEMS (GIS) DATA LAYERS AND DATASETS**

**Item #381**

This record series consists of individual layers of data and/or datasets used to populate Geographic Information Systems (GIS). Data layers and datasets may include, but are not limited to, vector data, such as point, line, and polygon data; imagery data, such as satellite imagery and aerial imagery; topographic data, including elevation data and terrain contours; land use and planning data, including habitat data, road data, zoning, and parcel ownership; and jurisdictional boundary data, including political subdivisions, historic districts, school districts, and urban growth areas. Since GIS data layers and datasets are continuously updated, agencies should take periodic snapshots of data layers and datasets considered to have long-term or continuing informational or historical value to ensure proper retention of this data. See also, "GEOGRAPHIC INFORMATION SYSTEMS (GIS) SOURCE DOCUMENTS/DATA," "GEOGRAPHIC INFORMATION SYSTEMS (GIS) SNAPSHOTS: ADMINISTRATIVE," and "GEOGRAPHIC INFORMATION SYSTEMS (GIS) SNAPSHOTS: HISTORICAL."

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

**GEOGRAPHIC INFORMATION SYSTEMS (GIS) SNAPSHOTS: ADMINISTRATIVE**

**Item #382**

This record series consists of periodic snapshots of Geographic Information Systems (GIS) data considered by the agency to have only short-term administrative value. This series does not include GIS snapshots that document long-term community development and/or growth and that are considered by the agency to have long-term informational and/or historical value. This series may include daily or monthly snapshots taken for general administrative or reference



**JOSEPH ABRUZZO**  
CLERK OF THE CIRCUIT COURT & COMPTROLLER  
PALM BEACH COUNTY

## Memorandum

**Date:** August 29, 2024  
**From:** Christina Black, Quality Control Specialist  
**To:** Paul A Guzinski, Financial Reporting Manager  
**Subject:** Destruction of Finance Department Records

---

Below, you will find a listing of Finance Records from your department that are due for destruction. Attached you will find excerpts of the General Records Schedule for State and Local Government Florida agencies that pertain to these records. As outlined below, this approval consists of Board County Commissioners Records totaling 2,194 images.

| Schedule Item Number | Record Series Titles  | Start/End Fiscal Year | # of IMAGES | Total Cubic (IMAGES) |
|----------------------|---|-----------------------|-------------|----------------------|
| GS1- SL<br>Item #435 | <b>FINANCIAL TRANSACTION RECORDS: DETAIL</b><br>5 fiscal years after transaction completed. | 2018                  | 2194        | N/A- IMAGES          |

Please review the attached applicable retention schedule(s) and indicate your approval for this records destruction. Your signature on the approval form attests that, to the best of your knowledge, there are no unresolved (1) audit questions, (2) investigations, (3) civil suits pending, (4) pending/open public records requests, or (5) other reasons for delaying the destruction.

If the destruction is to be delayed, please state the reason below. Please return the completed package to the Finance Department Records Management Coordinator after signing. If you should have any questions, please contact the Finance Department Records Management Coordinator. Thank you in advance for your assistance in this matter.

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Reason for destruction delay

*Paul A. Guzenski*

8/29/2024

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Paul A Guzenski, Financial Reporting Manager

Date

Tracy Ramsey

Digitally signed by Tracy  
Ramsey  
Date: 2024.09.03 12:36:34  
-04'00'

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Tracy Ramsey, Director of Finance

Date

Radcliffe W Brown

Digitally signed by Radcliffe W Brown  
Date: 2024.09.04 08:28:05 -04'00'

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Radcliffe Brown, Chief Operating Officer Finance

Date

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of the Rules of the Auditor General of the State of Florida; and Section 216.102, *Florida Statutes*, Filing of financial information; handling by Chief Financial Officer, penalty for noncompliance. This documentation may include information utilized in compiling the reports or may indicate how the reporting entity arrived at the reported information. See also "FINANCIAL REPORTS: LOCAL GOVERNMENT ANNUAL REPORTS."

**RETENTION:** 5 fiscal years.

**FINANCIAL TRANSACTION RECORDS: DETAIL**

**Item #435**

This series consists of records documenting specific financial transactions of the agency including transactions through cash, checks, warrants, vouchers, electronic fund transfers (EFT), credit and debit cards, purchasing cards, or other methods. The series may include, but is not limited to, requisitions, requisition logs, purchase orders, contracts, purchasing card (p-card) receipts, vendor invoices, receiving reports, acceptances of contract deliverables, bank/financial account statements, check registers, canceled or voided checks, check stubs, canceled or voided warrants, disbursement ledgers, journal transactions, expenditure detail reports, refund records, cash collection records and reports, cash receipt books, cash register tapes, deposit/transfer slips, EFT notices, credit and debit card records, receipt ledgers, receipt journal transactions and vouchers, refund records, bad check records, and other accounts receivable and accounts payable related documentation. The series may also include a copy of the agency's sales tax exemption form. **NOTE:** Agencies that electronically transmit checks to a financial institution must retain the checks under this item unless the financial institution is retaining complete images of the checks for the minimum retention required for this item. Retention is based on Section 95.11(2), *Florida Statutes*, Statute of Limitations on contracts, obligations, or liabilities. See also "FINANCIAL TRANSACTION RECORDS: SUMMARY."

**RETENTION:** 5 fiscal years after transaction completed.

**FINANCIAL TRANSACTION RECORDS: SUMMARY**

**Item #436**

This record series consists of records providing summary or aggregate documentation of financial transactions of the agency regardless of the source or purpose of the funds. The series may include, but is not limited to, summary records such as trial balance reports, check logs and registers, bank statements, credit and debit card reports, revenue reconciliations, collection balance sheets, summary expenditure reports, federal grant final closeout reports, summary journal transactions, and other accounts payable and accounts receivable summaries and related documentation. See also "FINANCIAL TRANSACTION RECORDS: DETAIL."

**RETENTION:** 10 fiscal years.

**FOOD SERVICE ESTABLISHMENT LICENSE RECORDS**

**Item #402**

This record series documents the licensing of public food service establishments subject to the certification and inspection requirements of the Florida Department of Health under Section 381.0072, *Florida Statutes*, Food service protection, and Rule 64E-11 *Florida Administrative Code*, Food Hygiene. Records may include, but are not limited to, license/renewal applications, fee payment records, inspection records, copies of license suspension/revocation records, and other related documentation.

**RETENTION:** 5 fiscal years after expiration, suspension or revocation of license.

**FUEL TAX REPORTS**

**Item #213**

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

**RETENTION:** 3 fiscal years.

**GEOGRAPHIC INFORMATION SYSTEMS (GIS) DATA LAYERS AND DATASETS**

**Item #381**

This record series consists of individual layers of data and/or datasets used to populate Geographic Information Systems (GIS). Data layers and datasets may include, but are not limited to, vector data, such as point, line, and polygon data; imagery data, such as satellite imagery and aerial imagery; topographic data, including elevation data and terrain contours; land use and planning data, including habitat data, road data, zoning, and parcel ownership; and jurisdictional boundary data, including political subdivisions, historic districts, school districts, and urban growth areas. Since GIS data layers and datasets are continuously updated, agencies should take periodic snapshots of data layers and datasets considered to have long-term or continuing informational or historical value to ensure proper retention of this data. See also, "GEOGRAPHIC INFORMATION SYSTEMS (GIS) SOURCE DOCUMENTS/DATA," "GEOGRAPHIC INFORMATION SYSTEMS (GIS) SNAPSHOTS: ADMINISTRATIVE," and "GEOGRAPHIC INFORMATION SYSTEMS (GIS) SNAPSHOTS: HISTORICAL."

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

**GEOGRAPHIC INFORMATION SYSTEMS (GIS) SNAPSHOTS: ADMINISTRATIVE**

**Item #382**

This record series consists of periodic snapshots of Geographic Information Systems (GIS) data considered by the agency to have only short-term administrative value. This series does not include GIS snapshots that document long-term community development and/or growth and that are considered by the agency to have long-term informational and/or historical value. This series may include daily or monthly snapshots taken for general administrative or reference

# Finance Records Management Image Counts Summary

Location: /CLERK/RECORDS MANAGEMENT/FINANCIAL DOCS/FILEROOM FIN RPT IETN/IETN 2018/

| HOME PATH   | COUNT     |
|---|-----------|
| /CLERK/RECORDS MANAGEMENT/FINANCIAL DOCS/FILEROOM FIN RPT IETN/IETN 2018/ | 26        |
| <b>Total</b>  | <b>26</b> |

7/2/2024 2:22:49 PM

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# Finance Records Management Image Counts Summary

Location: /CLERK/RECORDS MANAGEMENT/FINANCIAL DOCS/FILEROOM FIN RPT IETT/IETT FIN RPT 2018/

| HOME PATH   | COUNT      |
|---|------------|
| /CLERK/RECORDS MANAGEMENT/FINANCIAL DOCS/FILEROOM FIN RPT IETT/IETT FIN RPT 2018/ | 246        |
| <b>Total</b>  | <b>246</b> |



# Finance Records Management Image Counts Summary

Location: /CLERK/RECORDS MANAGEMENT/FINANCIAL DOCS/FILEROOM FIN RPT JVA/JVA FIN RPT 2018/

| HOME PATH   | COUNT       |
|---|-------------|
| /CLERK/RECORDS MANAGEMENT/FINANCIAL DOCS/FILEROOM FIN RPT JVA/JVA FIN RPT 2018/ | 1626        |
| <b>Total</b>  | <b>1626</b> |

7/2/2024 2:45:54 PM

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# Finance Records Management Image Counts Summary

Location: /CLERK/RECORDS MANAGEMENT/FINANCIAL DOCS/FILEROOM FIN RPT JVBK/JVBK 2018/

| HOME PATH   | COUNT     |
|---|-----------|
| /CLERK/RECORDS MANAGEMENT/FINANCIAL DOCS/FILEROOM FIN RPT JVBK/JVBK 2018/ | 24        |
| <b>Total</b>  | <b>24</b> |

7/2/2024 2:58:38 PM

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# Finance Records Management Image Counts Summary

Location: /CLERK/RECORDS MANAGEMENT/FINANCIAL DOCS/FILEROOM FIN RPT BANK RECON/BANK RECON  
2018/

| HOME PATH  | COUNT      |
|--|------------|
| /CLERK/RECORDS MANAGEMENT/FINANCIAL DOCS/FILEROOM FIN RPT BANK RECON/BANK RECON<br>2018/ | 272        |
| <b>Total</b>   | <b>272</b> |

8/15/2024 3:02:47 PM

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**JOSEPH ABRUZZO**  
CLERK OF THE CIRCUIT COURT & COMPTROLLER  
PALM BEACH COUNTY

## Memorandum

**Date:** August 30, 2024  
**From:** Christina Black, Quality Control Specialist  
**To:** Jessica Comis, Accounts Payable Manager  
**Subject:** Destruction of Finance Department Records

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Below, you will find a listing of Finance Records from your department that are due for destruction. Attached you will find excerpts of the General Records Schedule for State and Local Government Florida agencies that pertain to these records. As outlined below, this approval consists of Board County Commissioners Records totaling 75,655 images.

| Schedule Item Number | Record Series Titles  | Start/End Fiscal Year | # of IMAGES | Total Cubic (IMAGES) |
|----------------------|---|-----------------------|-------------|----------------------|
| GS1- SL Item #435    | <b>FINANCIAL TRANSACTION RECORDS: DETAIL</b><br>5 fiscal years after transaction completed. | 2017-2018             | 75,655      | N/A -Images          |

Please review the attached applicable retention schedule(s) and indicate your approval for this records destruction. Your signature on the approval form attests that, to the best of your knowledge, there are no unresolved (1) audit questions, (2) investigations, (3) civil suits pending, (4) pending/open public records requests, or (5) other reasons for delaying the destruction.

If the destruction is to be delayed, please state the reason below. Please return the completed package to the Finance Department Records Management Coordinator after signing. If you should have any questions, please contact the Finance Department Records Management Coordinator. Thank you in advance for your assistance in this matter.

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Reason for destruction delay

9/5/2024

*Jessica Comis*

Jessica Comis, Accounts Payable Manager

Date

Tracy Ramsey

Digitally signed by Tracy Ramsey  
Date: 2024.09.06 14:11:40 -04'00'

Tracy Ramsey, Director of Finance

Date

**Radcliffe W Brown**

Digitally signed by Radcliffe W Brown  
Date: 2024.09.11 13:03:21 -04'00'

Radcliffe Brown, Chief Operating Officer Finance

Date

of the Rules of the Auditor General of the State of Florida; and Section 216.102, *Florida Statutes*, Filing of financial information; handling by Chief Financial Officer, penalty for noncompliance. This documentation may include information utilized in compiling the reports or may indicate how the reporting entity arrived at the reported information. See also "FINANCIAL REPORTS: LOCAL GOVERNMENT ANNUAL REPORTS."

**RETENTION:** 5 fiscal years.

**FINANCIAL TRANSACTION RECORDS: DETAIL**

**Item #435**

This series consists of records documenting specific financial transactions of the agency including transactions through cash, checks, warrants, vouchers, electronic fund transfers (EFT), credit and debit cards, purchasing cards, or other methods. The series may include, but is not limited to, requisitions, requisition logs, purchase orders, contracts, purchasing card (p-card) receipts, vendor invoices, receiving reports, acceptances of contract deliverables, bank/financial account statements, check registers, canceled or voided checks, check stubs, canceled or voided warrants, disbursement ledgers, journal transactions, expenditure detail reports, refund records, cash collection records and reports, cash receipt books, cash register tapes, deposit/transfer slips, EFT notices, credit and debit card records, receipt ledgers, receipt journal transactions and vouchers, refund records, bad check records, and other accounts receivable and accounts payable related documentation. The series may also include a copy of the agency's sales tax exemption form. **NOTE:** Agencies that electronically transmit checks to a financial institution must retain the checks under this item unless the financial institution is retaining complete images of the checks for the minimum retention required for this item. Retention is based on Section 95.11(2), *Florida Statutes*, Statute of Limitations on contracts, obligations, or liabilities. See also "FINANCIAL TRANSACTION RECORDS: SUMMARY."

**RETENTION:** 5 fiscal years after transaction completed.

**FINANCIAL TRANSACTION RECORDS: SUMMARY**

**Item #436**

This record series consists of records providing summary or aggregate documentation of financial transactions of the agency regardless of the source or purpose of the funds. The series may include, but is not limited to, summary records such as trial balance reports, check logs and registers, bank statements, credit and debit card reports, revenue reconciliations, collection balance sheets, summary expenditure reports, federal grant final closeout reports, summary journal transactions, and other accounts payable and accounts receivable summaries and related documentation. See also "FINANCIAL TRANSACTION RECORDS: DETAIL."

**RETENTION:** 10 fiscal years.

**FOOD SERVICE ESTABLISHMENT LICENSE RECORDS**

**Item #402**

This record series documents the licensing of public food service establishments subject to the certification and inspection requirements of the Florida Department of Health under Section 381.0072, *Florida Statutes*, Food service protection, and Rule 64E-11 *Florida Administrative Code*, Food Hygiene. Records may include, but are not limited to, license/renewal applications, fee payment records, inspection records, copies of license suspension/revocation records, and other related documentation.

**RETENTION:** 5 fiscal years after expiration, suspension or revocation of license.

**FUEL TAX REPORTS**

**Item #213**

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

**RETENTION:** 3 fiscal years.

**GEOGRAPHIC INFORMATION SYSTEMS (GIS) DATA LAYERS AND DATASETS**

**Item #381**

This record series consists of individual layers of data and/or datasets used to populate Geographic Information Systems (GIS). Data layers and datasets may include, but are not limited to, vector data, such as point, line, and polygon data; imagery data, such as satellite imagery and aerial imagery; topographic data, including elevation data and terrain contours; land use and planning data, including habitat data, road data, zoning, and parcel ownership; and jurisdictional boundary data, including political subdivisions, historic districts, school districts, and urban growth areas. Since GIS data layers and datasets are continuously updated, agencies should take periodic snapshots of data layers and datasets considered to have long-term or continuing informational or historical value to ensure proper retention of this data. See also, "GEOGRAPHIC INFORMATION SYSTEMS (GIS) SOURCE DOCUMENTS/DATA," "GEOGRAPHIC INFORMATION SYSTEMS (GIS) SNAPSHOTS: ADMINISTRATIVE," and "GEOGRAPHIC INFORMATION SYSTEMS (GIS) SNAPSHOTS: HISTORICAL."

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

**GEOGRAPHIC INFORMATION SYSTEMS (GIS) SNAPSHOTS: ADMINISTRATIVE**

**Item #382**

This record series consists of periodic snapshots of Geographic Information Systems (GIS) data considered by the agency to have only short-term administrative value. This series does not include GIS snapshots that document long-term community development and/or growth and that are considered by the agency to have long-term informational and/or historical value. This series may include daily or monthly snapshots taken for general administrative or reference

# Finance Records Management Image Counts Summary

Location: /CLERK/RECORDS MANAGEMENT/FINANCIAL DOCS/FILEROOM FIN PAY AD/AD 2017/

| HOME PATH   | COUNT    |
|---|----------|
| /CLERK/RECORDS MANAGEMENT/FINANCIAL DOCS/FILEROOM FIN PAY AD/AD 2017/ | 1        |
| <b>Total</b>  | <b>1</b> |

# Finance Records Management Image Counts Summary

Location: /CLERK/RECORDS MANAGEMENT/FINANCIAL DOCS/FILEROOM FIN PAY AD/AD 2018/

| HOME PATH  | COUNT        |
|--|--------------|
| /CLERK/RECORDS MANAGEMENT/FINANCIAL DOCS/FILEROOM FIN PAY AD/AD 2018/                      | 2            |
| /CLERK/RECORDS MANAGEMENT/FINANCIAL DOCS/FILEROOM FIN PAY AD/AD 2018/AD FY 18 SECTION 001/ | 157          |
| /CLERK/RECORDS MANAGEMENT/FINANCIAL DOCS/FILEROOM FIN PAY AD/AD 2018/AD FY 18 SECTION 002/ | 17544        |
| /CLERK/RECORDS MANAGEMENT/FINANCIAL DOCS/FILEROOM FIN PAY AD/AD 2018/AD FY 18 SECTION 003/ | 623          |
| /CLERK/RECORDS MANAGEMENT/FINANCIAL DOCS/FILEROOM FIN PAY AD/AD 2018/AD FY 18 SECTION 004/ | 12917        |
| /CLERK/RECORDS MANAGEMENT/FINANCIAL DOCS/FILEROOM FIN PAY AD/AD 2018/AD FY 18 SECTION 005/ | 12722        |
| /CLERK/RECORDS MANAGEMENT/FINANCIAL DOCS/FILEROOM FIN PAY AD/AD 2018/AD FY 18 SECTION 006/ | 17783        |
| /CLERK/RECORDS MANAGEMENT/FINANCIAL DOCS/FILEROOM FIN PAY AD/AD 2018/AD FY 18 SECTION 007/ | 1896         |
| /CLERK/RECORDS MANAGEMENT/FINANCIAL DOCS/FILEROOM FIN PAY AD/AD 2018/AD FY 18 SECTION 008/ | 5700         |
| /CLERK/RECORDS MANAGEMENT/FINANCIAL DOCS/FILEROOM FIN PAY AD/AD 2018/AD FY 18 SECTION 009/ | 14           |
| <b>Total</b>   | <b>69358</b> |

7/2/2024 3:14:28 PM



# Finance Records Management Image Counts Summary

Location: /CLERK/RECORDS MANAGEMENT/FINANCIAL DOCS/FILEROOM FIN PAY EFT/EFT 2018/

| HOME PATH   | COUNT       |
|---|-------------|
| /CLERK/RECORDS MANAGEMENT/FINANCIAL DOCS/FILEROOM FIN PAY EFT/EFT 2018/ | 1317        |
| <b>Total</b>  | <b>1317</b> |

7/2/2024 3:28:51 PM

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# Finance Records Management Image Counts Summary

Location: /CLERK/RECORDS MANAGEMENT/FINANCIAL DOCS/FILEROOM FIN PAY EFTC/EFTC 2018/

| HOME PATH   | COUNT       |
|---|-------------|
| /CLERK/RECORDS MANAGEMENT/FINANCIAL DOCS/FILEROOM FIN PAY EFTC/EFTC 2018/ | 3868        |
| <b>Total</b>  | <b>3868</b> |

# Finance Records Management Image Counts Summary

Location: /CLERK/RECORDS MANAGEMENT/FINANCIAL DOCS/FILEROOM FIN PAY GAX/GAX 2018/

| HOME PATH   | COUNT      |
|---|------------|
| /CLERK/RECORDS MANAGEMENT/FINANCIAL DOCS/FILEROOM FIN PAY GAX/GAX 2018/ | 260        |
| <b>Total</b>  | <b>260</b> |

7/2/2024 3:51:03 PM

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# Finance Records Management Image Counts Summary

Location: /CLERK/RECORDS MANAGEMENT/FINANCIAL DOCS/FILEROOM FIN PAY IETC/IETC 2018/

| HOME PATH   | COUNT    |
|---|----------|
| /CLERK/RECORDS MANAGEMENT/FINANCIAL DOCS/FILEROOM FIN PAY IETC/IETC 2018/ | 2        |
| <b>Total</b>  | <b>2</b> |

# Finance Records Management Image Counts Summary

Location: /CLERK/RECORDS MANAGEMENT/FINANCIAL DOCS/FILEROOM FIN PAY MD/MD 2018/

| HOME PATH   | COUNT      |
|---|------------|
| /CLERK/RECORDS MANAGEMENT/FINANCIAL DOCS/FILEROOM FIN PAY MD/MD 2018/ | 849        |
| <b>Total</b>  | <b>849</b> |

7/2/2024 4:00:34 PM

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**JOSEPH ABRUZZO**  
CLERK OF THE CIRCUIT COURT & COMPTROLLER  
PALM BEACH COUNTY

## Memorandum

**Date:** September 4, 2024  
**From:** Christina Black, Quality Control Specialist  
**To:** Susan Eberhart, Revenue Manager  
**Subject:** Destruction of Finance Department Records

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Below, you will find a listing of Finance Records from your department that are due for destruction. Attached you will find excerpts of the General Records Schedule for State and Local Government Florida agencies that pertain to these records. As outlined below, this approval consists of Board County Commissioners Records totaling 5,015 images.

| Schedule Item Number | Record Series Titles  | Start/End Fiscal Year | # of Boxes (IMAGES) | Total Cubic (IMAGES) |
|----------------------|---|-----------------------|---------------------|----------------------|
| GS1- SL Item #435    | <b>FINANCIAL TRANSACTION RECORDS: DETAIL</b><br>5 fiscal years after transaction completed. | 2018                  | 5,015               | N/A- IMAGES          |

Please review the attached applicable retention schedule(s) and indicate your approval for this records destruction. Your signature on the approval form attests that, to the best of your knowledge, there are no unresolved (1) audit questions, (2) investigations, (3) civil suits pending, (4) pending/open public records requests, or (5) other reasons for delaying the destruction.

If the destruction is to be delayed, please state the reason below. Please return the completed package to the Finance Department Records Management Coordinator after signing. If you should have any questions, please contact the Finance Department Records Management Coordinator. Thank you in advance for your assistance in this matter.

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Reason for destruction delay

*S. Eberhart*

9/4/2024

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Susan Eberhart, Revenue Manager

Date

Tracy Ramsey

Digitally signed by Tracy Ramsey  
Date: 2024.09.06 07:22:49 -04'00'

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Tracy Ramsey, Director of Finance

Date

Radcliffe W Brown

Digitally signed by Radcliffe W Brown  
Date: 2024.09.09 11:21:58 -04'00'

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Radcliffe Brown, Chief Operating Officer Finance

Date

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of the Rules of the Auditor General of the State of Florida; and Section 216.102, *Florida Statutes*, Filing of financial information; handling by Chief Financial Officer, penalty for noncompliance. This documentation may include information utilized in compiling the reports or may indicate how the reporting entity arrived at the reported information. See also "FINANCIAL REPORTS: LOCAL GOVERNMENT ANNUAL REPORTS."

**RETENTION:** 5 fiscal years.

**FINANCIAL TRANSACTION RECORDS: DETAIL**

**Item #435**

This series consists of records documenting specific financial transactions of the agency including transactions through cash, checks, warrants, vouchers, electronic fund transfers (EFT), credit and debit cards, purchasing cards, or other methods. The series may include, but is not limited to, requisitions, requisition logs, purchase orders, contracts, purchasing card (p-card) receipts, vendor invoices, receiving reports, acceptances of contract deliverables, bank/financial account statements, check registers, canceled or voided checks, check stubs, canceled or voided warrants, disbursement ledgers, journal transactions, expenditure detail reports, refund records, cash collection records and reports, cash receipt books, cash register tapes, deposit/transfer slips, EFT notices, credit and debit card records, receipt ledgers, receipt journal transactions and vouchers, refund records, bad check records, and other accounts receivable and accounts payable related documentation. The series may also include a copy of the agency's sales tax exemption form. **NOTE:** Agencies that electronically transmit checks to a financial institution must retain the checks under this item unless the financial institution is retaining complete images of the checks for the minimum retention required for this item. Retention is based on Section 95.11(2), *Florida Statutes*, Statute of Limitations on contracts, obligations, or liabilities. See also "FINANCIAL TRANSACTION RECORDS: SUMMARY."

**RETENTION:** 5 fiscal years after transaction completed.

**FINANCIAL TRANSACTION RECORDS: SUMMARY**

**Item #436**

This record series consists of records providing summary or aggregate documentation of financial transactions of the agency regardless of the source or purpose of the funds. The series may include, but is not limited to, summary records such as trial balance reports, check logs and registers, bank statements, credit and debit card reports, revenue reconciliations, collection balance sheets, summary expenditure reports, federal grant final closeout reports, summary journal transactions, and other accounts payable and accounts receivable summaries and related documentation. See also "FINANCIAL TRANSACTION RECORDS: DETAIL."

**RETENTION:** 10 fiscal years.

**FOOD SERVICE ESTABLISHMENT LICENSE RECORDS**

**Item #402**

This record series documents the licensing of public food service establishments subject to the certification and inspection requirements of the Florida Department of Health under Section 381.0072, *Florida Statutes*, Food service protection, and Rule 64E-11 *Florida Administrative Code*, Food Hygiene. Records may include, but are not limited to, license/renewal applications, fee payment records, inspection records, copies of license suspension/revocation records, and other related documentation.

**RETENTION:** 5 fiscal years after expiration, suspension or revocation of license.

**FUEL TAX REPORTS**

**Item #213**

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

**RETENTION:** 3 fiscal years.

**GEOGRAPHIC INFORMATION SYSTEMS (GIS) DATA LAYERS AND DATASETS**

**Item #381**

This record series consists of individual layers of data and/or datasets used to populate Geographic Information Systems (GIS). Data layers and datasets may include, but are not limited to, vector data, such as point, line, and polygon data; imagery data, such as satellite imagery and aerial imagery; topographic data, including elevation data and terrain contours; land use and planning data, including habitat data, road data, zoning, and parcel ownership; and jurisdictional boundary data, including political subdivisions, historic districts, school districts, and urban growth areas. Since GIS data layers and datasets are continuously updated, agencies should take periodic snapshots of data layers and datasets considered to have long-term or continuing informational or historical value to ensure proper retention of this data. See also, "GEOGRAPHIC INFORMATION SYSTEMS (GIS) SOURCE DOCUMENTS/DATA," "GEOGRAPHIC INFORMATION SYSTEMS (GIS) SNAPSHOTS: ADMINISTRATIVE," and "GEOGRAPHIC INFORMATION SYSTEMS (GIS) SNAPSHOTS: HISTORICAL."

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

**GEOGRAPHIC INFORMATION SYSTEMS (GIS) SNAPSHOTS: ADMINISTRATIVE**

**Item #382**

This record series consists of periodic snapshots of Geographic Information Systems (GIS) data considered by the agency to have only short-term administrative value. This series does not include GIS snapshots that document long-term community development and/or growth and that are considered by the agency to have long-term informational and/or historical value. This series may include daily or monthly snapshots taken for general administrative or reference



# Finance Records Management Image Counts Summary

Location: /CLERK/RECORDS MANAGEMENT/FINANCIAL DOCS/FILEROOM FIN REV CASH RECEIPTS/CASH RECEIPTS 2018/

| HOME PATH   | COUNT       |
|---|-------------|
| /CLERK/RECORDS MANAGEMENT/FINANCIAL DOCS/FILEROOM FIN REV CASH RECEIPTS/CASH RECEIPTS 2018/ | 4334        |
| <b>Total</b>  | <b>4334</b> |

9/4/2024 9:20:25 AM

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# Finance Records Management Image Counts Summary

Location: /CLERK/RECORDS MANAGEMENT/FINANCIAL DOCS/FILEROOM FIN REV RECEIVABLES /  
INVOICE/RECEIVABLES / INVOICE 2018/

| HOME PATH  | COUNT      |
|--|------------|
| /CLERK/RECORDS MANAGEMENT/FINANCIAL DOCS/FILEROOM FIN REV RECEIVABLES /<br>INVOICE/RECEIVABLES / INVOICE 2018/ | 681        |
| <b>Total</b>   | <b>681</b> |

9/4/2024 9:31:26 AM