

Retention and Classification Report

Agency: Salt Lake City School District (Utah). Office of Accounting (1090)

440 East 100 South
Salt Lake City, UT 84111
801-328-7341

Records Officer: _____

25124	Annual audits
25132	*Board members, officers, and janitors payroll books
25130	*Financial journal
25127	*Janitors and teachers payroll records
07221	*Payroll check registers
25125	*Program financial audits
25131	*Voucher and bill ledger

AGENCY: Salt Lake City School District (Utah). Office of Accounting

SERIES: 25124

3

TITLE: Annual audits

DATES: 1911-

ARRANGEMENT: Chronological

DESCRIPTION:

These are reports prepared by external auditors examining and verifying the school district's financial activities for the year. "The audit required for any fiscal year shall be completed within six calendar months after the close of the fiscal year" (UCA 51-2-2 (1995)). The audit is required to include "the financial statements; the auditor's opinion on the financial statements; a statement by the auditor expressing positive assurance of compliance with state fiscal laws identified by the state auditor; a copy of the auditor's letter to management that identified any material weaknesses in internal controls discovered by the auditor and other financial issues related to the expenditure of funds received from federal, state, or local governments to be considered by management; and management's response to the specific recommendations" (UCA 51-2-3(1) (1995)).

RETENTION:

Permanent. Retain for 5 year(s)

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Audit records, GRS-1727.

AUTHORIZED: 10-23-2019

FORMAT MANAGEMENT:

Paper: Retain in Office for 5 years or until microfilmed and then destroy provided microfilm has passed inspection.

Microfilm master: Retain in State Archives permanently.

AGENCY: Salt Lake City School District (Utah). Office of Accounting

SERIES: 25124

TITLE: Annual audits

(continued)

PRIMARY DESIGNATION:

Public

AGENCY: Salt Lake City School District (Utah). Office of Accounting

SERIES: 25132

3

TITLE: Board members, officers, and janitors payroll books

DATES: 1902-1920.

ARRANGEMENT: Chronological

TOTAL VOLUME: 1.00 cubic foot.

DESCRIPTION:

These books are the payroll records of the Salt Lake City School District. They are used to document payments made to district employees (janitors and teachers). The books include charge (account number and school number), name, occupation, location and school number, time, rate per month, amounts, name number, signature, and at the back of each book is a monthly summary by school of wages paid.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series were specifically approved by the State Records Committee.

APPROVED: 10/2003

FORMAT MANAGEMENT:

Paper: Retain in Office until administrative need ends and then microfilm and destroy provided microfilm has passed inspection.

Microfilm master: Retain in State Archives permanently with authority to weed.

Microfilm duplicate: Retain in State Archives permanently with authority to weed.

APPRAISAL:

These records have historical value(s).

This disposition is based solely on the record's secondary research value in documenting school board members and district employees. They not only provide the names of district employees but also their earnings.

AGENCY: Salt Lake City School District (Utah). Office of Accounting

SERIES: 25132

TITLE: Board members, officers, and janitors payroll books

(continued)

PRIMARY DESIGNATION:

Public

AGENCY: Salt Lake City School District (Utah). Office of Accounting

SERIES: 25130

1

TITLE: Financial journal

DATES: 1891-1923.

ARRANGEMENT: Chronological.

TOTAL VOLUME: 0.10 cubic feet.

DESCRIPTION:

Records detailing an organization, which could include charts, functional statements, reorganization studies. Also administrative maps that show regional boundaries and headquarters of decentralized agencies or that show the geographic extent or limits of an agency's programs and projects.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is proposed and has not yet been approved.

FORMAT MANAGEMENT:

Paper: Retain in Office until administrative need ends and then microfilm and destroy provided microfilm has passed inspection.

Microfilm master: Retain in State Archives permanently.

Microfilm duplicate: Retain in State Archives permanently.

APPRAISAL:

These records have historical value(s).

This disposition is based on the records secondary value of documenting the creation of one's of Utah's first consolidated school district.

PRIMARY DESIGNATION:

Public

AGENCY: Salt Lake City School District (Utah). Office of Accounting

SERIES: 25127

3

TITLE: Janitors and teachers payroll records

DATES: 1890-1896.

ARRANGEMENT: Chronological, thereunder numerical by account number

TOTAL VOLUME: 0.50 cubic feet.

DESCRIPTION:

These books are the first payroll records of the Salt Lake City School District. They are used to document payments made to district employees (janitors and teachers). The books include charge (account number, school number), employee's name, occupation, location and school number, time, rate per month, amounts, name number, signature, and at the back of each book is a monthly summary by school of amounts paid for wages.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series were specifically approved by the State Records Committee.

APPROVED: 10/2003

FORMAT MANAGEMENT:

Paper: Retain in Office until administrative need ends and then microfilm and destroy provided microfilm has passed inspection.

Microfilm master: Retain in State Archives permanently with authority to weed.

Microfilm duplicate: Retain in State Archives permanently with authority to weed.

APPRAISAL:

These records have historical value(s).

This disposition is based on the secondary research value of these records documenting employment in Utah's schools. These are the first payroll records for the Salt Lake City School District after its consolidation in 1890. They identify district employees and wages paid.

AGENCY: Salt Lake City School District (Utah). Office of Accounting

SERIES: 25127

TITLE: Janitors and teachers payroll records

(continued)

PRIMARY DESIGNATION:

Public

AGENCY: Salt Lake City School District (Utah). Office of Accounting

SERIES: 7221

1

TITLE: Payroll check registers

DATES: 1942-1983.

ARRANGEMENT: Chronological

DESCRIPTION:

These are the actual checks cut from a warrant request. Checks are drawn upon a bank ordering payment of the stated sums from accounts previously deposited upon which satisfaction has been made.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is proposed and has not yet been approved.

FORMAT MANAGEMENT:

Paper: Retain in Office until microfilmed and then destroy provided microfilm has passed inspection.

Microfilm master: Retain in State Records Center for 7 years and then destroy.

PRIMARY DESIGNATION:

Private

AGENCY: Salt Lake City School District (Utah). Office of Accounting

SERIES: 25125

1

TITLE: Program financial audits

DATES: 1925-1949.

ARRANGEMENT: Alphabetical by program, thereunder chronological

TOTAL VOLUME: 0.40 cubic feet.

DESCRIPTION:

These are reports prepared by external auditors examining and verifying the financial activities for specific school district programs. These are audits for the following district schools and programs: Associated student supply stores (1948, 1949), Salt Lake City Senior and Junior High Schools (1932), Public school retirement association (1925, 1928, 1929, 1933, 1946, 1948), and Student association East High School (1930-31). The audit is required to include "the financial statements; the auditor's opinion on the financial statements; a statement by the auditor expressing positive assurance of compliance with state fiscal laws identified by the state auditor; a copy of the auditor's letter to management that identified any material weaknesses in internal controls discovered by the auditor and other financial issues related to the expenditure of funds received from federal, state, or local governments to be considered by management; and management's response to the specific recommendations" (UCA 51-2-3(1) (1995)).

RETENTION:

Permanent. Retain for 5 year(s)

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is proposed and has not yet been approved.

FORMAT MANAGEMENT:

Paper: Retain in Office for 5 years and then transfer to State Archives with authority to weed.

AGENCY: Salt Lake City School District (Utah). Office of Accounting

SERIES: 25125

TITLE: Program financial audits

(continued)

PRIMARY DESIGNATION:

Public

AGENCY: Salt Lake City School District (Utah). Office of Accounting

SERIES: 25131

1

TITLE: Voucher and bill ledger

DATES: 1893-1893.

ARRANGEMENT: Chronological

DESCRIPTION:

Records detailing an organization, which could include charts, functional statements, reorganization studies. Also administrative maps that show regional boundaries and headquarters of decentralized agencies or that show the geographic extent or limits of an agency's programs and projects.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is proposed and has not yet been approved.

FORMAT MANAGEMENT:

Paper: Retain in Office until administrative need ends and then microfilm and destroy provided microfilm has passed inspection.

Microfilm master: Retain in State Archives permanently.

Microfilm duplicate: Retain in State Archives permanently.

APPRAISAL:

These records have historical value(s).

PRIMARY DESIGNATION:

Public