

Retention and Classification Report

Agency: Wasatch County (Utah). County Auditor (1339)

Wasatch County Administration Bldg.
25 North Main
Heber City, UT 84032
435-654-3211

Records Officer: _____

05057	Audit reports
10058	Board of Equalization minutes
29454	Budget
18318	General ledgers
84153	*Register of county warrants

AGENCY: Wasatch County (Utah). County Auditor

SERIES: 5057

3

TITLE: Audit reports

DATES: 1964-

ARRANGEMENT: Chronological

DESCRIPTION:

These are reports prepared by external auditors examining and verifying the county's financial activities for the year. Includes statements of receipts and disbursements and established funds of the county. These are copies of the state auditor's reports.

RETENTION:

Permanent. Retain until administrative need ends

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

FORMAT MANAGEMENT:

Paper: Retain in Office until administrative need ends and then transfer to State Archives with authority to weed.

APPRAISAL:

These records have administrative, fiscal, and/or historical value(s). Audit reports may be used during the next audit cycle to monitor compliance with internal control program recommendations. They document agency functions and have research value.

PRIMARY DESIGNATION:

Public

AGENCY: Wasatch County (Utah). County Auditor

SERIES: 10058

1

TITLE: Board of Equalization minutes

DATES: 1931-

ARRANGEMENT: Chronological

DESCRIPTION:

These are the minutes of the Board of Equalization. The County Commission serves as the Board of Equalization determining tax relief measures in the county. The minute books are not a recording of the proceedings of the board meetings, but rather a list of the decisions affecting taxation (both abatements and increases) made by the board. It is used to document the tax abatements given by the board to the indigent, the aged, the disabled (and their widows), and veterans (and their widows). Includes the book, page, line numbers, and letters of the assessment roll, the name of the person, lots affected, a description of the property affected (block or section, plat, township, and range), the amount abated or increased (the assessed value of the estate, improvements, and personal property), the total amount abated, and any relevant remarks.

RETENTION:

Retain permanently

DISPOSITION:

May 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 until microfilmed and then destroy provided microfilm has passed inspection.

Microfilm master: Retain in State Archives permanently.

Microfilm duplicate: Retain in Office permanently.

AGENCY: Wasatch County (Utah). County Auditor

SERIES: 10058

TITLE: Board of Equalization minutes

(continued)

PRIMARY DESIGNATION:

Public

AGENCY: Wasatch County (Utah). County Auditor

SERIES: 29454

3

TITLE: Budget

DATES: 2011-

ARRANGEMENT: none

DESCRIPTION:

These records are used to document the intended appropriation of funds. Information may include budget requests, proposals, and reports documenting the status of appropriations.

RETENTION:

Retain until administrative need ends

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Budget records, GRS-1856.

AUTHORIZED: 12-17-2018

FORMAT MANAGEMENT:

APPRAISAL:

These records have administrative, and/or fiscal value(s).

AGENCY: Wasatch County (Utah). County Auditor

SERIES: 18318

1

TITLE: General ledgers

DATES: 1989-

ARRANGEMENT: Chronological

DESCRIPTION:

These are summaries showing the "amount of receipts from and disbursements of each department" (UCA 17-19-6 (1995)). May also include documentation from subsidiary ledgers to general ledger and accounting adjustments in the form of general entries.

RETENTION:

Permanent. Retain for 10 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 10 years or until microfilmed and then destroy provided microfilm has passed inspection.

Microfilm master: Retain in Office permanently.

Microfilm duplicate: Retain in Office permanently.

APPRAISAL:

These records have historical value(s).

PRIMARY DESIGNATION:

Public

AGENCY: Wasatch County (Utah). County Auditor

SERIES: 84153

3

TITLE: Register of county warrants

DATES: 1895-1926.

ARRANGEMENT: Chronological

DESCRIPTION:

These registers record the issuance of checks for services rendered or products provided. They are used for auditing purposes. They contain: date issued, warrant number; to whom issued; amounts divided by category (salaries and compensation of county officers; poor fund, fish and game fund, cost of criminal prosecution, roads and bridges, stationary and printing expenses, court house and land, water commission, tax levying, reporter fund), and date cancelled.

RETENTION AND DISPOSITION AUTHORIZATION:

These records are in Archives' permanent custody.

APPROVED: 07/1989

FORMAT MANAGEMENT:

Paper: For records beginning in 1895 through 1904. Retain in Office for 7 years and then transfer to State Archives.

Paper: For records beginning in 1904 through 1926. Retain in Office for 7 years and then destroy.

APPRAISAL:

These records have historical value(s).

This retention is based on the sampling of the earliest register to illustrate the payment of bills and the types of expenditures made by the county.

PRIMARY DESIGNATION:

Public