

Retention and Classification Report

Agency: Carbon County (Utah). County Auditor (1441)

Carbon County Courthouse
120 East Main
Price, UT 84501
435-637-4700

Records Officer: _____

10173	Accounts receivable
22051	Audit reports
29440	Budget
06554	Financial reports
25649	Income tax form records (W-2 and 1099)
10170	Payroll register
22916	Property tax exemption records

AGENCY: Carbon County (Utah). County Auditor

SERIES: 10173

1

TITLE: Accounts receivable

DATES: 1890-

ARRANGEMENT: Numerical by vendor number

DESCRIPTION:

These records consist of copies of accounts receivables prepared by counties to collect amounts owed by vendors, organizations, and citizens having accounts with county agencies.

RETENTION:

Retain for 4 year(s)

DISPOSITION:

Destroy.

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.

Microfiche master: Retain in Office for 4 years and then destroy.

Microfiche duplicate: Retain in Office for 4 years and then destroy.

PRIMARY DESIGNATION:

Public

AGENCY: Carbon County (Utah). County Auditor

SERIES: 22051

1

TITLE: Audit reports

DATES: 1975-1978; 1980-

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.

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 with authority to weed.

Microfilm duplicate: Retain in Office permanently.

Digital image: Retain in Office permanently.

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.

AGENCY: Carbon County (Utah). County Auditor

SERIES: 22051

TITLE: Audit reports

(continued)

PRIMARY DESIGNATION:

Public

AGENCY: Carbon County (Utah). County Auditor

SERIES: 29440

3

TITLE: Budget

DATES: 2005-

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 fiscal value(s).

AGENCY: Carbon County (Utah). County Auditor

SERIES: 6554

3

TITLE: Financial reports

DATES: 1986-

ARRANGEMENT: Alphabetical by report, thereunder numerical by account number.

DESCRIPTION:

These are statistical reports on the financial affairs of the entire county or a specific department. These reports usually include a statement on the value of all county owned property, and an accounting of all income and expenditures in relationship to the final budget.

RETENTION:

Retain permanently

DISPOSITION:

May Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Audited financial statements, GRS-1857.

AUTHORIZED: 12-03-2018

FORMAT MANAGEMENT:

Computer output microfiche master: Retain in State Archives permanently with authority to weed.

Computer output microfiche duplicate: Retain in Office permanently.

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

Microfiche master: Retain in State Records Center for 10 years and then transfer to State Archives with authority to weed.

Microfiche duplicate: Retain in Office for 10 years and then destroy.

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

AGENCY: Carbon County (Utah). County Auditor

SERIES: 6554

TITLE: Financial reports

(continued)

Microfilm duplicate: Retain in Office permanently.

Digital image: Retain in Office permanently.

APPRAISAL:

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

These reports document the financial affairs of the county or a specific department. They record a statement on the value of all county owned property, and account for all income and expenditures. They are useful in future planning and allocation of funds.

PRIMARY DESIGNATION:

Public

AGENCY: Carbon County (Utah). County Auditor

SERIES: 25649

3

TITLE: Income tax form records (W-2 and 1099)

DATES: 2004-

ARRANGEMENT: alphabetical by county employee's name

DESCRIPTION:

These files contain records on individual employee's income taxes. Include returns on income taxes such as IRS Form W-2, reports of withheld federal taxes, such as IRS Form W-3 with related papers, and reports relating to income and social security taxes.

RETENTION:

Retain for 3 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Payroll processing records, GRS-1903.

AUTHORIZED: 07-01-2015

FORMAT MANAGEMENT:

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

Microfilm master: Retain in State Records Center for 3 years and then destroy.

Microfilm duplicate: Retain in Office for 3 years and then destroy.

AGENCY: Carbon County (Utah). County Auditor

SERIES: 25649

TITLE: Income tax form records (W-2 and 1099)

(continued)

PRIMARY DESIGNATION:

Private

AGENCY: Carbon County (Utah). County Auditor

SERIES: 10170

1

TITLE: Payroll register

DATES: 1980-

ARRANGEMENT: Chronological, thereunder by employee number

DESCRIPTION:

This register is a numerical listing by check number and agency codes of all payroll checks issued by the county. It includes code, date, warrant number, name of employee, social security number, types and amounts of individual deductions, and may include hourly rate, and number of hours worked. Though this register is frequently used to reference specific payroll checks, it might be the only record of employee salaries and would then serve the same retirement purpose as the Employee earnings history files.

RETENTION:

Retain for 65 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

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

FORMAT MANAGEMENT:

Microfilm master: Retain in State Records Center for 65 years and then destroy.

Microfiche master: Retain in State Records Center for 65 years and then destroy.

Microfiche master: Retain in State Records Center for 65 years and then destroy.

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

Microfilm master: Retain in State Records Center for 65 years and then destroy.

Microfilm duplicate: Retain in Office for 65 years and then destroy.

AGENCY: Carbon County (Utah). County Auditor

SERIES: 10170

TITLE: Payroll register

(continued)

PRIMARY DESIGNATION:

Private

AGENCY: Carbon County (Utah). County Auditor

SERIES: 22916

3

TITLE: Property tax exemption records

DATES: ca. 1970-

ARRANGEMENT: Alphabetical by exemption type, thereunder alphabetical by name of person receiving exemption

ANNUAL ACCUMULATION: 0.50 cubic feet.

DESCRIPTION:

These records are used for granting exemption of property taxes for disability, aged, veteran status or extreme hardship. The actual numbers and types of abatements vary according to size of the auditor's office. These files contain application forms completed by taxpayers requesting exemption of property tax. Includes applicant's name, address, birth date, age, social security number; property serial number; name of county; a series of questions concerning financial situations; numbers of acres; computation of household income; the notarized signatures of applicant and applicant's spouse; all necessary supporting documentation; and action taken. Since abatement records are historically valuable, the retention of these records is dependent upon which records are created by the office.

RETENTION:

Retain permanently

DISPOSITION:

May Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Tax abatement records, GRS-225.

AUTHORIZED: 12-04-2018

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.

Digital image: Retain in Office permanently.

AGENCY: Carbon County (Utah). County Auditor

SERIES: 22916

TITLE: Property tax exemption records

(continued)

PRIMARY DESIGNATION:

Private

SECONDARY DESIGNATION(S):

Public. Applicant's name, amount of exemption, property tax serial number, number of acres