Retention and Classification Report

Agency: Garfield County School District (Utah) (417)

Box 398
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Panguitch, UT 84759
435-676-8821

Records Officer: _____

24428	Annual audits and financial statements
29505	Budget and finance
29533	Policy and procedure
24427	School board minutes

AGENCY: Garfield County School District (Utah)

SERIES: 24428 3
TITLE: Annual audits and financial statements
DATES: 1968-
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 until administrative need ends

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 until microfilmed and then destroy provided microfilm has passed inspection.

Microfilm master: Retain in State Archives permanently.

Microfilm duplicate: Retain in Office permanently.

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

AGENCY: Garfield County School District (Utah)

SERIES: 24428
TITLE: Annual audits and financial statements

(continued)

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

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

APPRAISAL:

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

PRIMARY DESIGNATION:

Public

AGENCY: Garfield County School District (Utah)

SERIES: 29505 1
TITLE: Budget and finance
DATES: 2010-
ARRANGEMENT: chronological
DESCRIPTION:

The tentative budget is prepared by the superintendent and filed with the school board prior to June 1. "Prior to June 22 of each year, each local school board shall adopt a budget and make appropriations for the next fiscal year" (Utah Code 53A-19-102 (1995). According to Utah Code 53A-19-101(1995), "the budget and its supporting documents are required to include: the revenues and expenditures of the current fiscal year, estimate of revenues for the succeeding fiscal based upon the lowest tax levy that will raise the required revenue, using the current year's taxable value as the basis for this calculation; and a detailed estimate of the essential expenditures for the purposes for the succeeding fiscal year." The school board is required to file a copy of the adopted budget with the state auditor and the State Board of Education.

RETENTION:

Retain for 10 year(s)

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

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

FORMAT MANAGEMENT:

APPRAISAL:

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

AGENCY: Garfield County School District (Utah)

SERIES: 29533 1
TITLE: Policy and procedure
DATES: 2017-
ARRANGEMENT: none
DESCRIPTION:

These files contain records related to the issuance of policies and procedures and document their formulation. Includes narrative or statistical reports and studies regarding district or office operations, and related correspondence.

RETENTION:

Retain until administrative need ends

DISPOSITION:

Destroy.

RETENTION AND DISPOSITION AUTHORIZATION:

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

FORMAT MANAGEMENT:

APPRAISAL:

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

AGENCY: Garfield County School District (Utah)

SERIES: 24427 3
TITLE: School board minutes
DATES: 1915-1960; 1990-
ARRANGEMENT: Chronological
ANNUAL ACCUMULATION: 0.20 cubic feet.
DESCRIPTION:

These are minutes of regular and special meetings of the Board of Education. They are used to document the actions and decisions of the Board. School board minutes record the adoption of annual budgets; the approval of expenditures; discussions of district policies. These minute books include the time and place of meeting, board members absent and present, summary of proceedings and decisions made by the board.

RETENTION:

Permanent. Retain until administrative need ends

DISPOSITION:

Transfer to Archives.

RETENTION AND DISPOSITION AUTHORIZATION:

Retention and disposition for this series is authorized by Archives general schedule Open meeting minutes & supplementary materials, GRS-1709.

AUTHORIZED: 10-28-2020

FORMAT MANAGEMENT:

Paper: Retain in Office permanently after being microfilmed.

Microfilm master: Retain in State Archives permanently.

Microfilm duplicate: Retain in Office permanently.

Microfilm duplicate: Retain in State Archives permanently.

AGENCY: Garfield County School District (Utah)

SERIES: 24427
TITLE: School board minutes

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PRIMARY DESIGNATION:

Public