Retention and Classification Report

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

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

Records Officer

05057	Audit reports
10058	Board of Equalization minutes
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.

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 03/01/1991.

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

Paper: Retain in Office until administrative need ends and then destroy.

APPRAISAL:

Administrative Fiscal Historical
This disposition is based on Utah County General Records Retention Schedule, Schedule 13, Item 6.

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 CLASSIFICATION:

Public

AGENCY: Wasatch County (Utah). County Auditor

SERIES: 10058 3
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.

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 03/01/1991.

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

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.

APPRAISAL:

This disposition is based on Utah County General Records Retention Schedule, Schedule 13, Item 9.

AGENCY: Wasatch County (Utah). County Auditor

SERIES: 10058
TITLE: Board of Equalization minutes

(continued)

PRIMARY CLASSIFICATION:
Public

AGENCY: Wasatch County (Utah). County Auditor

SERIES: 18318 3
TITLE: General ledgers
DATES: 1896-
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:

Retain 10 years or until microfilmed

DISPOSITION:

Retain in agency custody.

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 06/01/1991.

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

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:

This disposition is based on Utah County General Records Retention Schedule, Schedule 5, Item 12.

AGENCY: Wasatch County (Utah). County Auditor

SERIES: 18318
TITLE: General ledgers

(continued)

PRIMARY CLASSIFICATION:
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:

Retain 7 years.

DISPOSITION:

Transfer to the State Archives permanently provided Register for 1895-1904 are retained permanently.

STATE RECORDS COMMITTEE STATUS:

This retention was approved by the State Records Committee on 07/01/1989.

FORMAT MANAGEMENT:

The retention and disposition information on this schedule applies to the record copy which can be in any format. The record copy can include different formats. Format management information provided here is for the purpose of managing records that are being either stored by or transferred to Utah State Archives.

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:

Historical

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.

AGENCY: Wasatch County (Utah). County Auditor

SERIES: 84153
TITLE: Register of county warrants

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PRIMARY CLASSIFICATION:
Public