

PROPOSED RECORDS RETENTION SCHEDULE

Counties

Board of Supervisors

SERIES	TITLE	DESCRIPTION	RETENTION
GSC 06-10	Certificates of Insurance	Certificate of coverage provided to county by insurance carrier for the specified policy period.	Three (3) years after release of audit following expiration of policy period. Originally Approved:

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PROPOSED RECORDS RETENTION SCHEDULE

Counties

Chancery Clerk

SERIES	TITLE	DESCRIPTION	RETENTION
GSC 01-47	Mobile Home Roll	Annual assessment rolls listing appraised value of mobile homes.	Eight (8) years. Originally Approved: 5/18/2004
GSC 01-55	State Aid Road Maps, Plans, and Files	County's official copy of maps, plans, and other documentation of state-aid road projects. Chancery clerk receives this copy as clerk to the Board of Supervisors.	Permanent. Originally Approved:
GSC 01-56	Enumeration of Educable Children (school censuses)	Censuses, generally done biennially, of the heads of households and their children ages 6 through 20. Lists parent's name, and the name(s) and age(s) of their child(ren).	Permanent. Originally Approved:

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PROPOSED RECORDS RETENTION SCHEDULE

Counties

Financial Records

SERIES	TITLE	DESCRIPTION	RETENTION
GSC 02-40	Vendor files and W-9s	W-9s and other information specific to vendors and suppliers of goods and services. May include correspondence, catalogs and other sales literature, and various financial records related to vendor.	Once inactive, four (4) calendar years, or three (3) years after audit, whichever is later. Originally Approved:
GSC 02-41	Check Pick-up Lists	List signed by payees or their representatives to identify who picked up check(s) from the issuing office.	One (1) year. Originally Approved:

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PROPOSED RECORDS RETENTION SCHEDULE

Counties

Tax Assessor

SERIES	TITLE	DESCRIPTION	RETENTION
GSC 17-06	Petitions for Change in Assessed Value	Requests from landowners for adjustments in valuations of property and associated records, including tax collection adjustments.	Three (3) years. Originally Approved: 5/18/2004
GSC 17-08	Mobile Home Registrations (Personal Property)	Registration of mobile or manufactured homes as personal property, per MCA § 27-53-5.	Three (3) years after audit following removal from roll. Originally Approved:

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PROPOSED RECORDS RETENTION SCHEDULE

Municipalities

City Clerk Records

SERIES	TITLE	DESCRIPTION	RETENTION
GSM 01-05	Contracts	Contracts executed between a municipality or any municipal entity and business(es) or individual(s).	Five (5) years following expiration of contract. Originally Approved: 11/21/1996
GSM 01-16	Reports to Clerk of Taxes Collected	Reports from Department of Revenue on sales taxes collected per MCA § 27-65-75, and on other sources of revenue.	Three (3) years after release of audit. Originally Approved:
GSM 01-17	Certificates of Insurance	Certificate of coverage provided to municipality by insurance carrier for the specified policy period.	Three (3) years after release of audit following expiration of policy period. Originally Approved:

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PROPOSED RECORDS RETENTION SCHEDULE

Municipalities

Financial Records

SERIES	TITLE	DESCRIPTION	RETENTION
GSM 02-36	Vendor files and W-9s	W-9s and other information specific to vendors and suppliers of goods and services. May include correspondence, catalogs and other sales literature, and various financial records related to vendor.	Once inactive, four (4) calendar years, or three (3) years after audit, whichever is later. Originally Approved:
GSM 02-37	Check Pick-up Lists	List signed by payees or their representatives to identify who picked up check(s) from the issuing office.	One (1) year. Originally Approved:

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PROPOSED RECORDS RETENTION SCHEDULE

School Districts

Finance

SERIES	TITLE	DESCRIPTION	RETENTION
GSS 04-02	Financial Records	All financial records of school districts and local schools (excluding payroll records and other financial records covered elsewhere in this schedule). Covered series includes bank statements, canceled checks, reconciliations, registers, check stubs, deposit slips, budget reports, financial reports, trial balances, disbursement journals, transaction reports, claims docket (if docket appears in board minutes), purchase orders, material receipts, invoices, receivable reports, receipt copies, cash register tapes, tax collector's reports, transportation records, and other files associated with accounts payable or receivable.	Five (5) years following submission of all final financial reports on federal grant projects, providing audit has been released one (1) year. Originally Approved: 7/21/1998

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PROPOSED RECORDS RETENTION SCHEDULE

School Districts

Finance

SERIES	TITLE	DESCRIPTION	RETENTION
GSS 04-03	Fixed Asset Inventory	Record of all fixed assets. Contains type of asset, acquisition information and disposal documentation. This series is frequently maintained in electronic format and may contain any or all of the following information: description of item, inventory number, manufacturer, model, serial number, date acquired, total cost, unit cost, salvage value, estimated life, depreciation method, source of funds, grant information, federal stock number, purchase order number, warrant number, location, and condition. Disposal information may include date of disposal, method of disposal, amount received, receipt number, and authorization information.	Three (3) years after disposal of fixed asset. Originally Approved:
GSS 04-04	Fixed Asset Reports	Various reports on equipment and other assets. This series may reflect additions, changes and deletions for a specific time period.	Until superseded. Originally Approved:
GSS 04-05	Equipment Change Order File	Original copy of equipment change orders for equipment additions, transfers, disposal or deadline for auction.	Five (5) years, or three (3) years after release of audit, whichever is later. Originally Approved:

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PROPOSED RECORDS RETENTION SCHEDULE

School Districts

Payroll Records

SERIES	TITLE	DESCRIPTION	RETENTION
GSS 07-01	Cafeteria Plan Administrative Fees	List of employees enrolled in cafeteria plan supplemental program (e.g. uninsured medical, day care, etc.) and the administrative fee charged to the school district. Used for determining amount due carrier.	Three (3) years after release of audit. Originally Approved:
GSS 07-02	Cafeteria Plan Enrollment	Form used to enroll employees in Cafeteria Plan on a yearly basis. Indicates coverage selected and amounts selected.	Four (4) years after close of calendar year. Originally Approved:
GSS 07-03	Deduction Cards	Payroll deduction cards enrolling employee in various payroll deduction programs including credit union, direct deposit, insurance (except health), and disability and rehabilitation.	Until superseded, then hold three (3) years after release of audit. Originally Approved:
GSS 07-04	Employee Earnings Record	Report detailing all payroll checks issued to employees. Includes employee's name, social security number, and types and amounts of individual deductions.	Fifty-five (55) years. Originally Approved:
GSS 07-05	Garnishment Files	Garnishment case files may contain wage earners plan with posted payments, court order, notification of garnishment or tax levy, and release of wages notification.	Four (4) years after release of wages. Originally Approved:

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School Districts

Payroll Records

SERIES	TITLE	DESCRIPTION	RETENTION
GSS 07-06	Payroll Register	Payroll register. Includes check number, name, social security number, earnings amounts, withholding amounts, net pay. This series may also include information on hours worked and rate of pay.	Fifty-five (55) years. Originally Approved:
GSS 07-07	Retirement Reports	Public Employees' Retirement System reporting form 8 (paper) and form 8a (electronic) which provide total amount submitted to the retirement fund, lists each employee, retirement wages and retirement contribution.	Three (3) years after release of audit. Retain fifty-five (55) years if Payroll Register or Earnings Record for the same reporting period is not available. Originally Approved:
GSS 07-08	Tax Reports	Documentation for reports to Internal Revenue Service regarding Social Security and withholding taxes paid. Includes weekly and monthly payroll deposit and quarterly reports.	Four (4) years after tax is due or paid, whichever is later. Originally Approved:
GSS 07-09	Time Sheets	Reports for all employees listing time(s) worked or exceptions to normal salary for the pay period.	Three (3) years after release of audit. Originally Approved:

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PROPOSED RECORDS RETENTION SCHEDULE

School Districts

Payroll Records

SERIES	TITLE	DESCRIPTION	RETENTION
GSS 07-10	Unemployment Compensation Report	Information on each employee (name and Social Security number), month to date wages, month to date unemployment compensation charge, year to date wages, and year to date unemployment compensation charges. May also include quarterly report submitted to Unemployment Compensation Commission.	Quarterly reports: three (3) years after release of audit or close of calendar year, whichever is later. Monthly reports: following preparation of quarterly report. Originally Approved:
GSS 07-11	W-2s	Copy of W2 issued to each employee.	Hold four (4) years after tax is due or tax is paid, whichever is later. Originally Approved:
GSS 07-12	W-2s - Undelivered	Employee's copy of W-2 which was undeliverable.	Hold three (3) years after close of calendar year. Originally Approved:

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