



COUNTY TREASURER RECORDS RETENTION SCHEDULE

Prepared by the Local Records Program
Public Records Division
Approved by the State Archives and Records Commission



Kentucky Department for
Libraries and Archives

County Treasurer Records Retention Schedule

This retention schedule is to be used by all County Treasurer offices in the Commonwealth. It lists records that are legally required for them to create and/or specific to the County Treasurer Office. The County Treasurer Records Retention Schedule should be used along with the Local Government General Records Retention Schedule, which lists those records that are common to all local government agencies, i.e. financial, personnel, payroll etc. The records retention schedule is the foundation of an effective records management program and must be used on regular basis. All retention schedules have been approved by the State Archives and Records Commission in accordance with KRS 171.410 – 740. This approval provides the legal basis for all local agencies to apply the appropriate schedule to their records management needs.

RECORDS RETENTION SCHEDULE

Signature Page

COUNTY TREASURER
Agency

September 12, 1999
Schedule Date

Unit

September 12, 2002
Change Date

September 12, 2002
Date Approved by Commission

APPROVALS

The undersigned approve of the following Records Retention Schedule or Change:

Agency Head

Date of Approval

Agency Records Officer

Date of Approval

[Signature]
State Archivist and Records Administrator
Director, Public Records Division

9/12/2002
Date of Approval

Chairman, State Archives and Records Commission

9/12/02
Date of Approval

The undersigned Public Records Division Staff have examined the record items and recommend the disposition as shown:

Records Analyst/Regional Administrator

9/12/02
Date of Approval

Appraisal Archivist

9/12/02
Date of Approval

State/Local Records Branch Manager

09/12/2002
Date of Approval

The determination as set forth meets with my approval.

Auditor of Public Accounts

9/12/02
Date of Approval

GLOSSARY OF TERMS For Records Retention Schedules

- Permanent (P)** Denotes records appraised as having historical, informational or evidential value that warrants preserving them permanently (forever) beyond the time needed for their intended administrative, legal or fiscal functions. These records may be destroyed **only** after the written permission is given by the State Archivist and after they are microfilmed according to specifications published by the Department for Libraries and Archives.
- Confidential (C)** Records deemed unavailable for review by the public after applying the state’s Open Records Law (KRS 61.878) and other state and federal statutes and regulations with specific restrictions. The (C) is added to appropriate record series descriptions as a reminder to agency personnel and does not bear any legal status. **It is important to note that the local government head has the responsibility of knowing all the appropriate confidentiality laws, statutes and regulations that apply to the records maintained in their office and to see that they are enforced.** Even though a record series may or may not be marked confidential on a records retention schedule, contradictory laws or regulations that are approved after the retention schedule has been completed may not be reflected but must be honored.
- Vital Record (V)** Records that are essential to the continued functioning of the local government during and after an emergency, as well as those records that are essential to the protection of the rights and interests of that local government and of the individuals for whose rights and interests it has a responsibility. Local Government should have a plan in place to identify those records and provide for their protection in case of a disaster (fire, flood, earthquake, etc.).
- Duplicates** Duplicate records that have not been assigned a retention period and function solely as reference and informational material may be destroyed when no longer useful. If the duplicate is considered the “copy of record”, it must be retained according to the retention period on the schedule.
- Destruction Certificate** A destruction certificate should be used to document the destruction of public records and may be found, along with the instructions at the Kentucky Department for Libraries and Archives website (www.kdla.ky.gov). It should be used when destroying records according to the appropriate records retention schedule. No record created or maintained by a local government agency may be destroyed unless it is listed on the retention schedule and a destruction certificate completed and the original copy sent to the Department for Libraries and Archives (Department).
- After Audit** A term used in the disposition instructions to denote a records series that shall only be destroyed after the retention period has expired and an official audit has been performed. Example: 3 years and audit: This means that the record series must be kept for 3 years after last activity or date in a file. The record must have gone through the annual audit before it can be destroyed.

STATE ARCHIVES AND RECORDS COMMISSION
Public Records Division
Kentucky Department for Libraries and Archives

STATE AGENCY RECORDS
RETENTION SCHEDULE

County Treasurer

Record Group
Number

Series	Records Title and Description	Function and Use
L1600	Re-Cap Sheet	This series is specific to the Kenton County Treasurer's Office. The record was created to verify the receipts, claims and investments placed worksheets. The worksheet should equal the computer printouts of the worksheets listed. The worksheet allows the Treasurer a quick reference source to the status of the general fund. It is used as a quick reference to redeemed, and placed investments, as well as providing an audit trail for available and invested funds.
	Access Restrictions	None
	Contents	The documents in this file include both ledger sheets and computer tape. Information includes: available funds, redeemed investments, claims placed investments, balances and any investments that are due for redemption.
	Retention and Disposition	Retain for three (3) years, then destroy after audit.
L1608	Annual Social Security Deposit Register	This is a report which documents the amount of money deposited by the local agency for FICA wages. This report is issued by the state office of social security annually.
	Access Restrictions	None
	Contents	This record contains the pay period, date received, check number, other payments, deposit amount, gross wages, run date, local agency, and year compiled.
	Retention and Disposition	Retain for five (5) years, then destroy after audit.
L1610	Quarterly Report of Covered Wages Paid by Reimbursing Employers -- (UI-3R)	This report is used to verify the wages covered by unemployment insurance. This report is done quarterly with the original going to the cabinet for Human Resources.
	Access Restrictions	None
	Contents	This record contains the total gross wages paid during the quarter, employer number, quarter, year, federal number, number of employees covered, signature of treasurer, date signed, social security number, name of employee, and gross wages.
	Retention and Disposition	Retain for three (3) years, then destroy after audit.
L1611	Statement of Benefit Charges/Request for Reimbursement -- (UI-448-R-SM)	This record is used to verify claims brought against the local government's unemployment insurance. This statement is issued by the Cabinet for Human Resources to inform the local agency and the insurance company.
	Access Restrictions	None
	Contents	This record contains the name of the local agency, quarter ending, mailing date, social security number, name of claimant, number of weeks paid, benefits paid, rate of charge, adjustments to prior quarter, and reimbursement amount.
	Retention and Disposition	Retain for three (3) years, then destroy after audit.

STATE ARCHIVES AND RECORDS COMMISSION
Public Records Division
Kentucky Department for Libraries and Archives

STATE AGENCY RECORDS
RETENTION SCHEDULE

County Treasurer

Record Group
Number

Series	Records Title and Description	Function and Use
L1612	Quarterly Workers Compensation/Unemployment Insurance Report on Wages	This record is used to verify by account the amount of wages paid on a yearly basis. The report is used to compute the amount of workers compensation/unemployment insurance needed to be carried by the county.
	Access Restrictions	None
	Contents	This report contains the workers compensation number, fund, name of employee, six month wages, and totals.
	Retention and Disposition	Retain for three (3) years, then destroy after audit.
L1613	Annual Self-Audit Payroll Report	This record is used to document all payroll remunerations to all persons on the payroll for the fiscal year. This is an audit which is used to estimate workers compensation/unemployment insurance needs for the coming fiscal year.
	Access Restrictions	None
	Contents	This record contains member name, payroll audit period, workers compensation classification, code number, gross payroll excluding overtime, total gross payroll and signature of treasurer.
	Retention and Disposition	Retain for three (3) years, then destroy after audit.
L1614	Occupational License and Permits	This is a license that is in effect for six months. The county clerk sends the Treasurer copies or stubs of this record with a monthly report of all licenses sold. The Treasurer uses the report to document receipts coming into the county budget. The record was created to license all businesses in Kenton County in order for the county to determine any fees that can be charged for businesses.
	Access Restrictions	None
	Contents	The documents in this file include the stubs or copies of the license and a monthly report of all licenses sold. Information includes: the type of license, whether it be tobacco or soft drinks, date issued, name and address of business and the amount of taxes and fees. The report lists the kinds of licenses issued in the month, and the amount of fees collected.
	Retention and Disposition	Retain for three (3) years, then destroy after audit.
L1616	Occupational Payroll Tax Questionnaire -- (License Fee Application)	Although this record is called a questionnaire, in actuality, it is an application showing that business is being performed within the County of Kenton and that there will be a license fee paid by that business. This record is submitted at the time the applicant starts active business and is kept in the active file till the business is terminated.
	Access Restrictions	None
	Contents	This record contains the name of the business, address, telephone, employees working in the county, accounting period, state tax identification number, nature of business, date business started, and signature.
	Retention and Disposition	Retain until five (5) years after termination of business, then destroy.

STATE ARCHIVES AND RECORDS COMMISSION
 Public Records Division
 Kentucky Department for Libraries and Archives

STATE AGENCY RECORDS
 RETENTION SCHEDULE

County Treasurer

Record Group
 Number

Series	Records Title and Description	Function and Use
L1630	Precinct Listing	This listing is used by the Treasurer to disperse the appropriate money to each precinct for each election.
	Access Restrictions	None
	Contents	This record contains the precinct, location, and address.
	Retention and Disposition	Retain for one (1) year, then destroy.
L1631	Election Worker Signature List	This list is a signature worksheet and is used to document that the election workers listed did work during the given election. For payroll use.
	Access Restrictions	None
	Contents	This record contains the name of the election worker, amount paid, signature, and working title.
	Retention and Disposition	Retain for three (3) years, then destroy after audit.
L1632	Election Expense Recap	This record itemizes all financial transactions for each election and is used in preparing the voucher for payment of election expenses. The Treasurer is no longer required to itemize the expenses of an election, so that this record may be a part of the General Ledger, but this is still used as an in-house accounting tool.
	Access Restrictions	None
	Contents	This record contains all itemized expenses and totals incurred for each election.
	Retention and Disposition	Retain for three (3) years, then destroy after audit.
L1633	Volunteer Employees Form for Workers Compensation	This record is used to document to the self-insurance fund all those who are volunteer employees so they will be included in the coverage.
	Access Restrictions	None
	Contents	This record contains the job title, number of volunteers, total hours worked, and certification.
	Retention and Disposition	Retain for three (3) years, then destroy after audit.
L1644	OSHA Number 200-S	The record was created by the United States Department of Labor to document injuries and illnesses that occurred to county employees while on the job for a calendar year. The record also documents the number of days an employee or employees missed due to injuries and illnesses and loss of employees through death. It is used for statistical purposes by the Bureau of Labor Statistics and the Occupational Safety and Health Administration. The county is required by law to complete the record and forward it to the U.S. Department of Labor. Failure to do so will result in citations and assessments of penalties. The county keeps a copy of its report for reference purposes.
	Access Restrictions	None
	Contents	The document in this file include the form 200-S which is issued from the U.S. Department of Labor. Information includes: the number of county employees, number of hours worked, numbers of fatalities, numbers of injuries without days away from work, number of injury cases with days away from work, types of injuries and illnesses, numbers of illnesses with restricted days of work or lost days from work and illnesses without lost days from work.
	Retention and Disposition	Retain for three (3) years, then destroy.

STATE ARCHIVES AND RECORDS COMMISSION
 Public Records Division
 Kentucky Department for Libraries and Archives

STATE AGENCY RECORDS
 RETENTION SCHEDULE

County Treasurer

Record Group
 Number

Series	Records Title and Description	Function and Use
L1652	Accident Reports	The record was created to document accidents involving vehicles. The records is used as the first step in the process of assessing damage to vehicles belonging to County Government or vehicles belonging to the county. Once the accident has been documented, insurance companies begin the process of assessing damages for the policy holders in order to determine payment under the insurance policy.
	Access Restrictions	None
	Contents	Information on this form includes: the names of the vehicle operators involved in the accident, descriptions of the vehicles, a description of the accident, where the accident occurred, a diagram of the accident scene, any property damage or injuries and the ID number of the officer responding to the scene.
	Retention and Disposition	Retain for three (3) years, then destroy.
L1654	Injury Reports	The record was created to document all injuries received by county personnel while on the job. It documents the personnel history of the injured worker in order to determine that worker's compensation and the employees salary was not paid at the same time.
	Access Restrictions	None
	Contents	The document in this file is an injury report form. The form documents: the name of the employee, his or her job, salary at time of accident, type of injury, circumstances of injury, treatment or hospitalization required and any time off the job due to the injury.
	Retention and Disposition	Retain for five (5) years, then destroy.
L5228	Periodic Reports from Local Agencies	This series represents reports issued by local agencies and received by the County Treasurer. The Treasurer uses the reports to reconcile reported and actual monies collected. This series may include Sheriff's Monthly Report of Franchise Taxes Collected; Sheriff's Monthly Report of Property Taxes Collected; County Clerk's Monthly Report of Motor Vehicle Property Taxes Collected.
	Access Restrictions	None
	Contents	Reports include amount of taxes collected; any adjustments made; total remitted.
	Retention and Disposition	Retain for three (3) years, then destroy after audit.