

Everything has its place

&

There is a place for everything

Office Filing

&

Organization

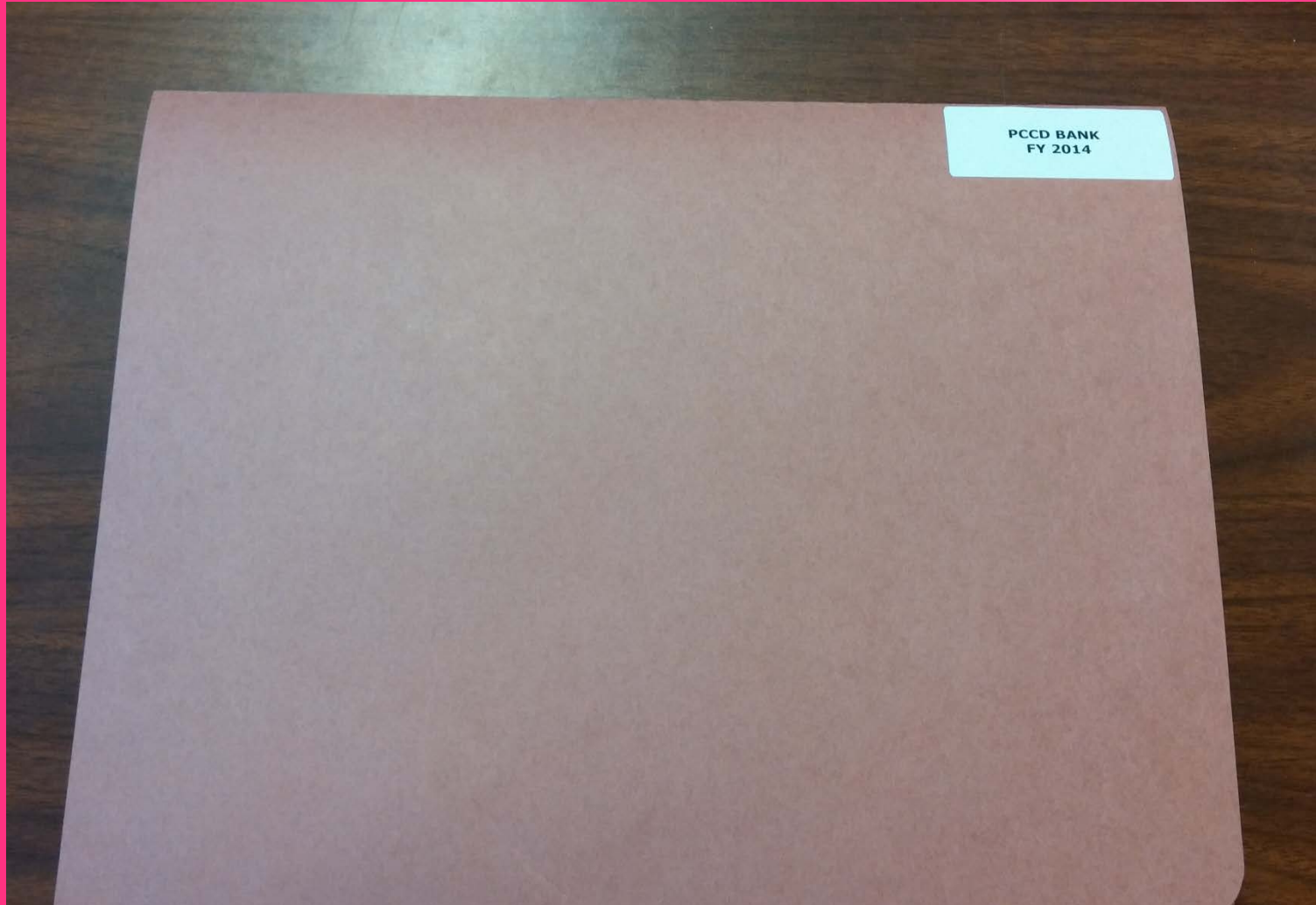
BANK RECORDS

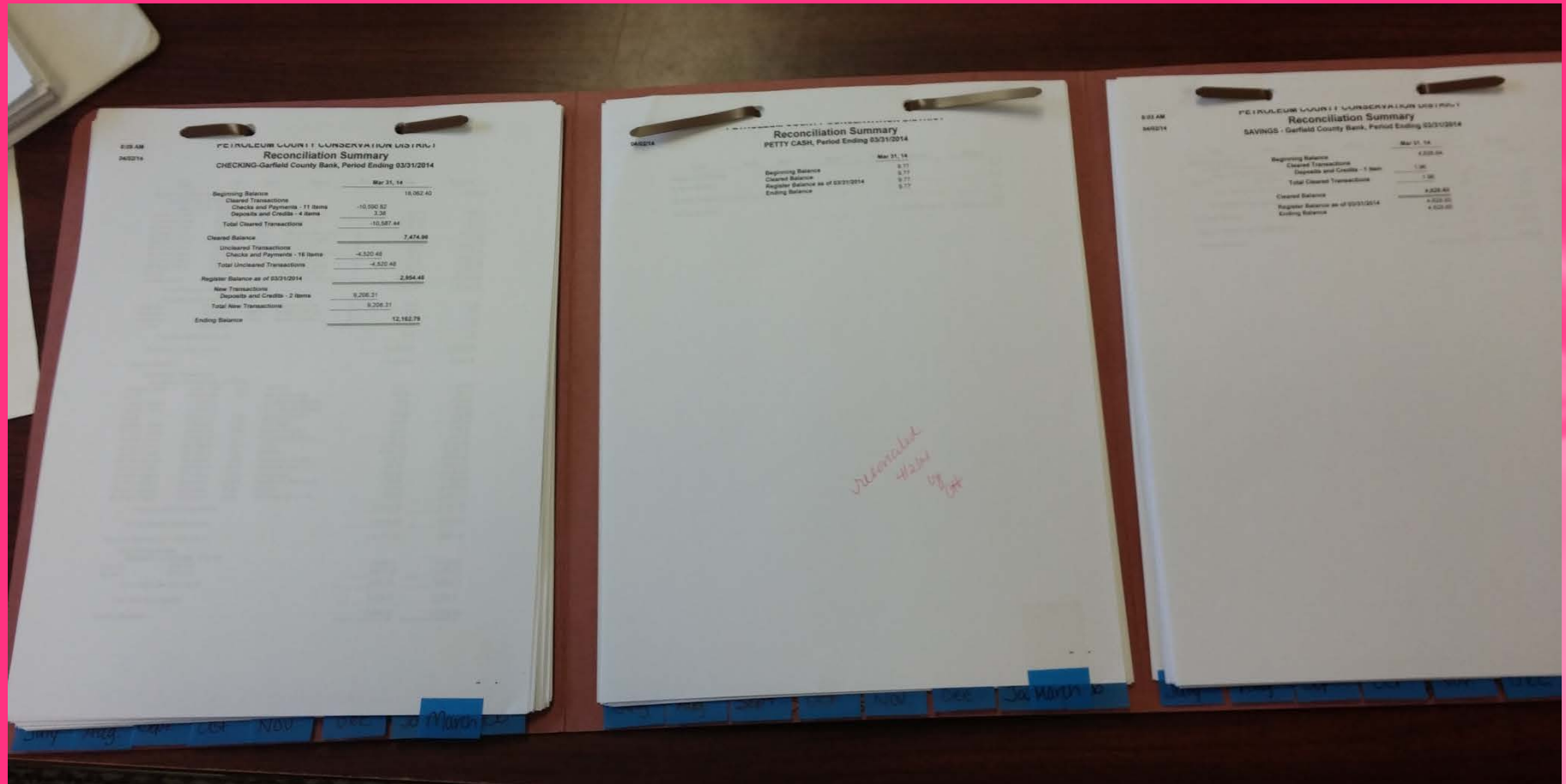
3 Part Folder

- **Section 1 = Checking Account = Bank Statements and QuickBooks Reconciliation Reports**
- **Section 2 = Savings Account = Bank Statements and QuickBooks Reconciliation Reports**
- **Section 3 = Petty Cash Account = Account Register and QuickBooks Reconciliation Reports**

If your district has more items such as CD's that they report on you can either divide the sections to cover more than 1 account or use a 6 part folder.

Outside View





Inside View

Monthly Meeting Records & Financial Records

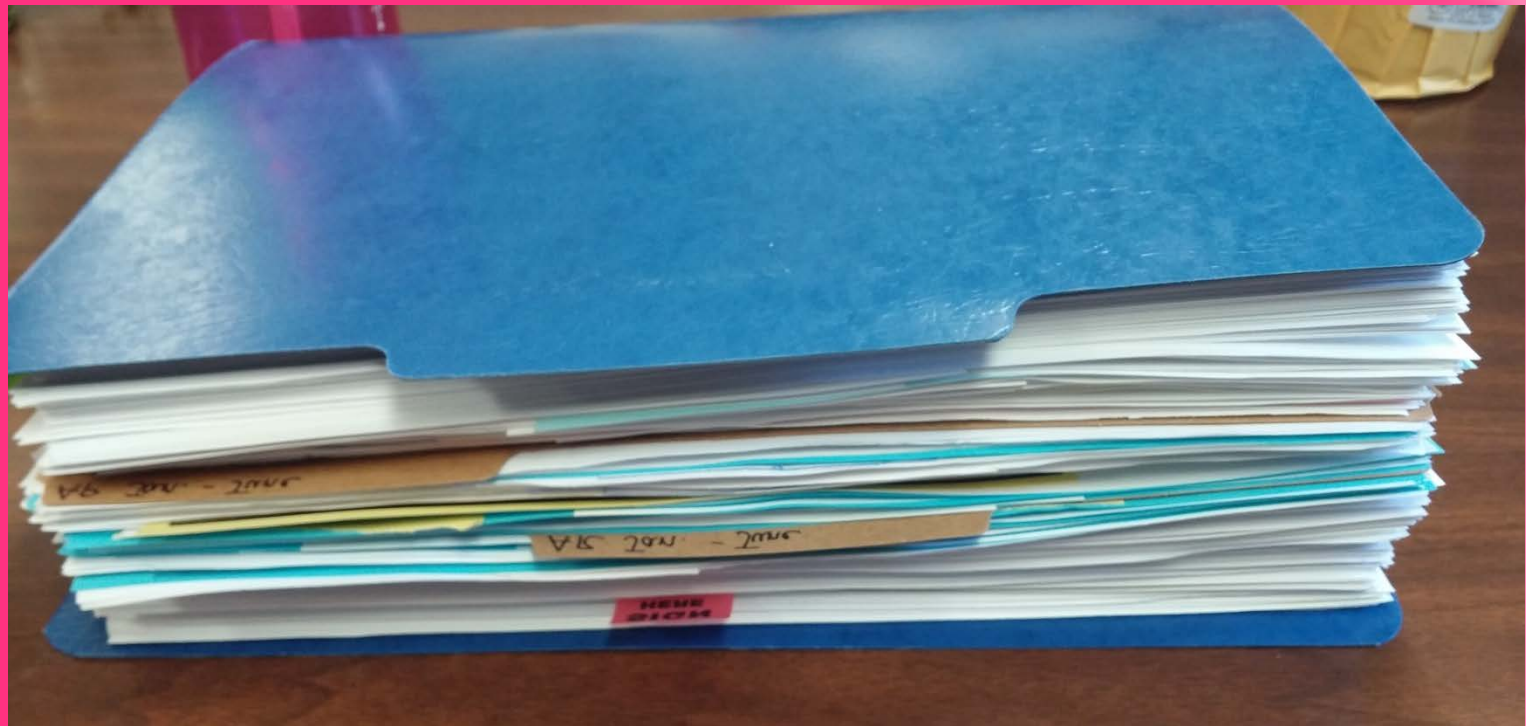
6 part folder

- First Section = Official Meeting Packet with Agenda, minutes, financial reports, and any other documentation from the meeting.
- Second Section = July – December Accounts Receivable
- Third Section = January – June Accounts Receivable
- Fourth Section = July – December Accounts Payable
- Fifth Section = January – June Accounts Payable
- Sixth Section = Payroll, Payroll Liability payments, Quarterlies

OUTSIDE VIEW



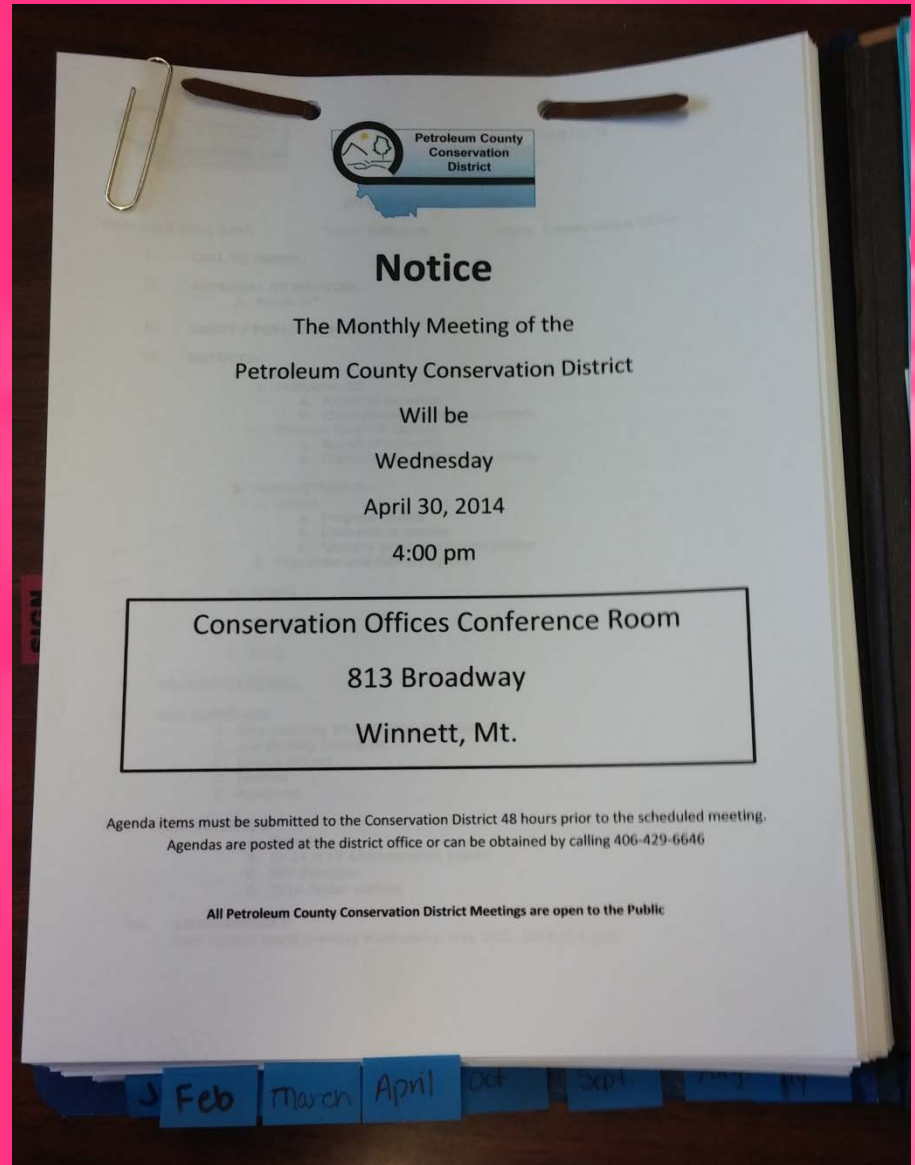
SIDE VIEW



First Section

Official Meeting Packet with

- ✓ Meeting Notice
- ✓ Agenda
- ✓ Minutes
- ✓ Financial Reports
- ✓ Any other documentation from the meeting.



Second Section

➤ July – December
Accounts Receivable

Deposit Summary 12/31/2013 10:31 AM

Summary of Deposits to CHECKING-Garfield County Bank on 12/31/2013

Chk No.	Post Method	Red From	Memo	Amount
2019	Check	Outatowner	3 countyland ownership maps	75.00
1505	Check	Missouri River Cons. Districts Council	December 2013 Admin & Payroll	6,345.85
Less Cash Back:				6,420.85
Deposit Total:				

DATE 12/31/13

	DOLLARS	CENTS
CURRENCY		
COINS		
TOTAL CASH		
CHECKS		
1 map		
2 2019		
3		
4		
5 MRCC		
6 1505	6345	85
7		
8		
9		
10		
11		
12		
13		
14		
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16		
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19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
TOTAL FROM OTHER SIDE OR ATTACHED LIST		
PLEASE RE-ENTER TOTAL HERE	6420	85

PETROLEUM COUNTY
CONSERVATION DISTRICT
WINNETT, MT 59087

GARFIELD COUNTY BANK
P.O. Box 6, 444 Main
Jordan, MT 59037
(406) 337-2200

\$ 6420.85

RE-ENTER GRAND TOTAL IN RECHIEVED BOXES

DEPOSIT TICKET TOTAL ITEMS 2

DEPOSITS MAY NOT BE CASHED OR DEPOSITED AGAIN AFTER WITHDRAWAL.

533821

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Third Section

- January – June
Accounts Receivable

Summary of Deposits to PETTY CASH on 05/06/2014

Deposit Summary 5/6/2014 9:24 AM

Chk No.	Pmt/Method	Rcd From	Memo	Amount
	Cash	Outatowner	county landownership map booklet	25.00
Less Cash Back:				
Deposit Total:				25.00

No. _____ PET CO. CONS. DIST
Winnet, MT 59108

Received from Tom's Construction \$16 2014
Twenty five dollars

County landownership map
Cash flow

100 Dollars

Page 1

5 Feb March April

Fourth Section

➤ July – December
Accounts Payable

**Montana Employer's Unemployment Insurance (UI)
Quarterly Wage Report – Form UI-5**

PETR

PETROLEUM COUNTY CONSERVATION DISTRICT

P.O. Box 118

WINNETT MT 59087

Quarter End: 12/31/2013 Due Date: 01/31/2014

Employer Identification Numbers: [REDACTED]

UI Contribution Rate: 0.2600 %
UI Administrative Fund Tax Rate: 0.0900 %
UI Total Tax Rate: 0.3500 %
UI Annual Taxable Wage Base: \$ 0.00 (Each Employee)

A report must be filed even if no wages are paid. Instructions for completing this form are online at <http://uid.dli.mt.gov/tax/taxforms.asp> or call 406-444-3834. You may file your report online at www.mt.gov

Step 1 Check applicable boxes and provide information requested:

☐ No Wages paid for the quarter covering this report
☐ Sold Business – Name, address and phone number of new owner:
☐ Ceased Employing – Last payroll date
☐ Change in Name, Address, Phone Number or Identification (Indicate date)

Totals 17134.00 0.00

Step 3 Calculation

	State Unemployment Insurance Tax	Step 4 Number of UI Employees
1 Total wages paid for the quarter (including Reimbursable Accounts)	17134.00	Number of covered workers who worked during, or received pay for the payroll period that includes the 12th day of the month:
2 UI excess wages (line 1 minus line 2)	0.00	1st month 2
3 UI taxable wages (line 1 minus line 2)	17134.00	2nd month 2
4 UI total tax rate	0.0035	3rd month 2
5 Total tax (multiply line 3 times line 4)	59.97	
6 Credits (overpayment from prior quarters)	0.11	
7 Adjustments to prior quarters (attach explanation)		
8 Balance due (line 5 - line 6 +/- line 7 - see instructions)	59.86	
9 Penalty and interest due, if you file late		
10 Payment enclosed (line 8 + 9)	59.86	

Make Check Payable to Unemployment Insurance Division

Step 5 Signature. Sign and make a copy of this form for your records. Mail your report, additional wage listings and payment by the due date above, even if no wages are paid or tax is due. Question? Call (406) 444-3834.

I certify the information on this report is true and correct.

Date: 12/31/13

Authorized Signature: Carie Hess Telephone Number: (406) 429-6646

Name of Contact Person: Carie Hess Telephone No.: (406) 429-6646

Mail to: Unemployment Insurance Contributions Bureau
PO Box 6339
Helena, MT 59604-6339

Mail this form with your check to the Unemployment Insurance Contributions Bureau

MTWA0501 02/08/13 UI-5 Revised 1/13

Fifth Section

- January – June
Accounts Payable

Payroll Liabilities Payment Summary

Summary: 1 check created (\$254.00) 4/24/2014 10:34 AM

Payment	Payee	Period	Amount	Method	Status	Withdraw On	Check/QB Trac...
MT Withholding	Montana Dept. of...	Apr 2014	\$254.00	Check	To Be Pri...	-	
Total			\$254.00				To Print

COPIES

Form 941-1 Montana Withholding Tax Payment Voucher

Payee: MONTANA DEPT. OF REVENUE, EMPLOYER'S OFFICE
Address: 400 4TH FLOOR

When should I begin paying this tax? Apr 24 2014

Amount Due: \$254.00

Amount Paid: \$254.00

Page 1

Sixth Section

- Payroll, Payroll Liability payments, Quarterlies

QuickBooks Payroll Services

Sent: 04/24/2014
Subject: Details of Funds to be Withdrawn

Actual funds to be withdrawn:	
Payroll service fee	\$4.50
Direct Deposit	\$5238.61
Total payment	\$5243.11

to be withdrawn from CHECKING-Garfield County Bank.

Payroll Run Summary for 04/28/2014:

Paychecks	Direct
	Deposit
	5,238.61
	1,757.47
	641.86
	2,839.28

Modified 6 paychecks.

April

Filing Suggestions



Use locking file cabinets for records that need to be secured and non-locking cabinets for all other records.

Labeling outside of drawers



Label each drawer & file either alphabetically, numerically or color code them.

color code examples:

- Green = Financial Records
- Red = District Supervisors
- Blue = Education
- Grant Agreements/ History = Maroon
- Awards = Purple

Records Retention

The next few slides will go through the records retention schedule for Conservation Districts.

Schedule No. **9**

Conservation District Records Schedule

Prepared and Published by the
Montana Local Government Records Committee
Helena, Montana, 1998

LAST REVISED MAY 2012

Before You Shred, Think Ahead

Introduction To Public Records Management

All public records have a specific value—whether administrative, fiscal, legal, historical, transitory (short-term) and whether created internally or received from an outside source. Some of them are so vital to an agency's operation, that they must be preserved for perpetuity or protected to ensure continuity. Every governmental agency including a conservation district (CD) is legally required to manage its public records in an orderly and systematic way.

Conservation Districts Legal Responsibility

To assist with the management, retention and disposal of public records, a *Conservation District Records Schedule #9* was developed in 1998. The retention schedule categorizes types of documents, states how long each one must be kept, and provides guidance for preservation or disposal.

When records have met the legal requirements and the CD office no longer needs access, they can be disposed of, deleted or possibly offered to state archives (see instructions below). In addition to the Conservation District's Board of Supervisors approval, the CD must also secure written authorization from the Montana Local Government Records Committee.

Disposition & Destruction of Public Records

There are two different legal procedures that a CD must follow before it disposes of its public records. The first relates to records under ten years old. The second process relates to documents exceeding the ten-year retention limit.

- **Records Under Ten Years:** *Conservation District Records Schedule #9* dictates how long a record must be kept before destruction or transfer. Before any action is taken, the CD must complete the *Request for Records Disposal or Transfer Authorization* form and submit it to the Montana Department of Administration, Local Government Services Bureau, P.O. Box 200547, Helena, MT 59620-0547. A template disposal form is located at [Request for Records Disposal](#). [Instructions](#) for completing the form are also available.

Once approved by the Local Government Services Bureau and the Montana Historical Society, the form will be returned to you. You may then dispose of approved items ***that are not ten years old or older***. Complete and file the form after adding destruction completion signature and date.

- **Records Over Ten Years:** If the CD has records older than 10 years the process changes because by [Law 2-6-405 MCA](#) non-confidential records must be held for 180 days before they are destroyed. The 180 day notice alerts entities like Montana Historical Society-State Archives, colleges/universities, historical museums, genealogy societies, and the general public who may want to obtain those documents.

To activate the 180 day notice, the CD must complete the *Request for Records Disposal or Transfer Authorization* [form](#) and submit it to the Local Government Services Bureau. The Bureau then sends it to the Montana Historical Society who will forward the Request to the Secretary of State Records & Information Management (RIM) Division. The items will be posted on the Local Government Records list-serve for the 180-day notice period.

If the CD is contacted during the 180-day period, it must transfer the record(s) to the requesting party in the priority order shown in MCA 2-6-405. The requesting party is required to pay all costs associated with the transfer. If no one has requested the records after the 180-day period they can be destroyed or deleted and the Request should be signed off by the person conducting final removal.

The Local Government Records Committee recommends that each local government agency adopt a policy to manage multiple requests for the same record(s).

Technical Assistance

All requests for technical assistance should be directed to the Local Government Services Bureau, [Beth Riitano](#), (406) 841-2912.

MONTANA LOCAL GOVERNMENT RETENTION AND DISPOSITION SCHEDULE

Schedule for: **CONSERVATION DISTRICTS**

ADMINISTRATIVE RECORDS		
Record Series Title and Description	Retention and Disposition	Citation/Comments
1 BOARD AGENDA PACKETS a Agenda packets containing material the board members use in making decisions b Agenda packets containing only an outline of the upcoming meeting.	a Permanent (1 copy only; other copies as long as needed) b All copies; retain as long as needed; destroy	
2 BOARD MINUTES a District copy b DNRC copy	a Retain as long as needed b Permanent	DNRC offers paper copy to the State Archives and keeps a microfilm copy
3 BOARD POLICIES	Permanent (1 copy only; other copies until superseded)	
4 MINUTES <i>See Board Minutes above</i>		

See also the General Records Retention Schedule (schedule no1) for those records common to all offices, such as correspondence and subject files.

DISTRICT RECORDS		
Record Series Title and Description	Retention and Disposition	Citation/Comments
5 AERIAL PHOTOGRAPHS	Permanent	Needed for water adjudication
6 ANNUAL PLAN a District Copy b DNRC copy	a Retain at least 3 years; destroy b Permanent	Make sure DNRC actually has copies of all plans before destroying
7 ANNUAL REPORT a District copy b DNRC copy	a Retain at least 3 years; destroy b Permanent	Make sure DNRC actually has copies of all plans before destroying
8 DOCUMENTATION ABOUT FORMATION OF THE DISTRICT a District copy b DNRC copy	a Permanent b Permanent	
9 GRANT FILES Grants including budgets, financial documents, & applications, the CD has received from public sector organizations (e.g. DNRC, FWP, DEQ, non-profit entities) – that help with ongoing programs, significant projects, or educational programs.	Retain 8 years after grant terminates. Permanently retain significant files like feasibility studies, engineering reports, river/stream projects, scientific data/reports, project photos, etc.	May be offered to the State Archives

MONTANA LOCAL GOVERNMENT RETENTION AND DISPOSITION SCHEDULE

Schedule for: **CONSERVATION DISTRICTS**

DISTRICT RECORDS		
Record Series Title and Description	Retention and Disposition	Citation/Comments
10 NEWSLETTERS a District's own newsletter b Other newsletters	a Permanent (1 copy) b Retain as long as needed; destroy	Please offer one copy to the Montana Historical Society Library
11 PERMITTING FILES (310 FILES) Permits issued by the district under the Natural Streambed and Land Preservation Act of 1975; may include: - Application (also called Notice of Proposed Project) - Supervisor's Decision (also called Board's Decision) - Team member report - Inspection form - Correspondence - Maps, diagrams, photographs	Retain 2 years after completion; destroy, keep selected files – especially "significant" permits – permanently	Offer to the State Archives (Keep these for at least the next 5 years for a special GIS project DNRC is doing; records from all districts may be needed)
12 PROGRAM FILES Examples include educational programs such as a Conservation Lunchbox Program or a Youth Education Program; or help program such as a Shelter Belt Program	Keep selected files – especially "significant" programs – permanently	May be offered to the State Archives
13 PROJECT FILES Projects such as irrigation, reforestation, or streambank stabilization that the district conducts may include: - Pre-grant application studies - Grant application - Correspondence - Interim narrative and financial reports - Vendor invoices - Documentation of district's expenses	Keep selected files – especially "significant" projects – permanently	May be offered to the State Archives

MONTANA LOCAL GOVERNMENT RETENTION AND DISPOSITION SCHEDULE

Schedule for: **CONSERVATION DISTRICTS**

FINANCE RECORDS - ACCOUNTING		
Record Series Title and Description	Retention and Disposition	Citation/Comments
14 ANNUAL FINANCIAL SUMMARIES	Permanent	
15 AUDIT REPORTS a District copy b Department of Administration copy	a 8 years; if copy does not go to DOA, District should keep it permanent b Permanent	a DOA copy eventually transferred to the State Archives
16 BANK DEPOSITS	Retain audit + 7 years; destroy	
17 BANK STATEMENTS	Retain audit + 7 years; destroy	
18 BUDGETS Approved annual budget document	Permanent (1 copy)	
19 CANCELLED WARRANTS <i>see Warrants</i>		
20 CANCELLED WARRANTS REGISTER <i>see Warrants</i>		
21 CASH RECEIPTS Shows amount received, from whom, and what fund it went to	Retain audit + 1 year; destroy	
22 CLAIMS Payments to vendors for services and/or goods	Retain audit + 7 years; destroy	
23 CLAIMS REGISTERS Report of all warrants paid to vendors	Retain audit + 7 years; destroy	May be put on COM*
24 DETAIL POSTINGS BY ACCOUNT Monthly listing of all transactions for each line item	Retain audit + 7 years; destroy	May be put on COM*
25 DISBURSEMENT/EXPENDITURE REPORTS	Retain audit + 7 years; destroy	May be put on COM*
26 FIXED ASSET INVENTORIES Inventory of district's property, such as machinery, office equipment, etc.	Retain audit + 7 years; destroy	
27 GENERAL JOURNALS Monthly list of each journal entry created	Retain audit + 7 years; destroy	May be put on COM*
28 GENERAL LEDGERS Balance at month-end of all line items a District's own ledger b Copy from the county	a Permanent b Retain audit + 7 years; destroy	May be put on COM*

* COM is Computer Output Microfilm/fiche (CD-ROM is not recommended at this time for long-term storage – permanent or 75 years – since the technology to read it may not be available in the future.)

MONTANA LOCAL GOVERNMENT RETENTION AND DISPOSITION SCHEDULE

Schedule for: **CONSERVATION DISTRICTS**

FINANCE RECORDS - ACCOUNTING		
Record Series Title and Description	Retention and Disposition	Citation/Comments
29 INDEMNITY BOND FILES Form completed by vendors when checks are lost so new check can be issued	Retain audit + 7 years; destroy	
30 JOURNAL VOUCHERS Transfer of funds between two departments	Retain audit + 7 years; destroy	May be put on COM*
31 MONTH-END RECONCILIATIONS Balancing of cash, expenses, and revenue month-to-month	Retain audit + 1 year; destroy	
32 MONTHLY STATUS REPORTS Expenses/revenue comparison, budgeted amount vs. actual	Retain audit + 1 year; destroy	
33 OUTSTANDING ENCUMBRANCE REPORTS Listing of purchase orders encumbered that have not cleared the accounts payable system	Retain audit + 1 year; destroy	
34 OUTSTANDING PURCHASE ORDERS Listing of purchase orders still in unpaid status	Retain audit + 1 year; destroy	
35 WARRANTS a Approval list b Cancelled warrants c Cancelled warrants list d Outstanding warrants list e Payroll warrants f Warrants (all others) g Warrants register	a Retain audit + 7 years; destroy b Retain audit + 7 years; destroy c Retain audit + 1 year; destroy d Retain audit + 7 years; destroy e Retain audit + 7 years; destroy f Retain audit + 7 years; destroy g Permanent	
36 WORK PAPERS AND CLOSING FILES	Retain audit + year; destroy	

* COM is Computer Output Microfilm/fiche
(CD-ROM is not recommended at this time for long-term storage – permanent or 75 years – since the technology to read it may not be available in the future.)

MONTANA LOCAL GOVERNMENT RETENTION AND DISPOSITION SCHEDULE

Schedule for: **CONSERVATION DISTRICTS**

FINANCE RECORDS - PAYROLL		
Record Series Title and Description	Retention and Disposition	Citation/Comments
37 ACCRUALS	Retain 8 years; destroy	
38 COST DISTRIBUTIONS	Retain 8 years; destroy	
39 DEDUCTIONS	Retain 8 years; destroy	
40 EMPLOYEE HISTORY CARDS	Permanent	
41 OASI REPORTS	Retain 4 years; destroy	
42 OVERTIME AUTHORIZATION/ RECORDS	Retain audit + 1 year; destroy	
43 PAYROLL REGISTERS	Permanent	
44 RETIREMENT REPORTS	Retain 8 years; destroy	
45 QUARTER-TO-DATE REGISTERS	Retain 8 years; destroy	
46 TIME CARDS/SHEETS/RECORDS	Retain audit + 3 years; destroy	
47 W-2 forms	Retain 4 years; destroy	
48 W-4 forms	Retain 2 years after superseded or terminated; destroy	
49 WAGE ATTACHMENTS	Retain length of attachment + 1 year; destroy	
50 YEAR-TO-DATE REGISTERS	Retain 8 years; destroy	
FINANCE RECORDS - VENDORS		
51 1099 Form Statement of Earnings for over \$600 for services for federal tax purposes.	Retain 4 years	
52 W-9 Form Request for Taxpayer Identification & Certification	Retain 5 years after last payment	

* COM is Computer Output Microfilm/fiche
(CD-ROM is not recommended at this time for long-term storage – permanent or 75 years – since the technology to read it may not be available in the future.)

MONTANA LOCAL GOVERNMENT RETENTION AND DISPOSITION SCHEDULE

Schedule for: **CONSERVATION DISTRICTS**

PERSONNEL RECORDS		
Record Series Title and Description	Retention and Disposition	Citation/Comments
53 ACCIDENT REPORTS <i>See also "Employee Exposure Records" and "Employee Medical Records" under HAZARD COMMUNICATION PROGRAM in the General Records Schedule</i>	Retain 10 years after termination; destroy	
54 AMERICANS WITH DISABILITIES ACT COMPLAINT FORM	Retain 10 years after last use; destroy	
55 DISCIPLINARY DOCUMENTATION Written warning, suspension notice, disciplinary demotion, discharge	Retain 10 years after termination; destroy	
56 EDUCATION AND TRAINING RECORDS	Retain 10 years after termination; destroy	
57 EMPLOYEE EARNINGS RECORDS	Retain 50 years; destroy	
58 EMPLOYEE FILE FOLDERS	Retain 10 years after termination; destroy	
59 EQUAL EMPLOYMENT OPPORTUNITY (EEO)/AFFIRMATIVE ACTION RECORDS	Retain until superseded by updated records; destroy	
60 EXIT INTERVIEWS	Retain 10 years after termination; destroy	
61 FAMILY AND MEDICAL LEAVE NOTICE OF RIGHTS	Retain 10 years after termination; destroy	
62 GRIEVANCE FORMS Note: this does not include investigation documentation that will be retained according to the specific situation	Retain 10 years after termination; destroy	
63 IMMIGRATION FORM (I-9)	Retain 3 years after hire or 1 year after termination whichever is later	
64 LEAVE RECORDS Information not included on the time card/sheet/record; includes annual, sick, sick-leave fund, disability, maternity, disaster and emergency, military, jury duty, witness, holidays, leave-of-absence without pay, compensatory time off.	Retain 10 years after termination or according to contract language; destroy	

MONTANA LOCAL GOVERNMENT RETENTION AND DISPOSITION SCHEDULE

Schedule for: **CONSERVATION DISTRICTS**

PERSONNEL RECORDS		
Record Series Title and Description	Retention and Disposition	Citation/Comments
65 MEDICAL RECORDS Includes disability documentation, medical examinations, inquiries about medical conditions, handicap status certifications, etc.; see also "Employee Exposure Records" and "Employee Medical Records" under HAZARD COMMUNICATION PROGRAM in the General Records Schedule	Retain 10 years after termination; destroy (employee medical records regarding exposure to hazardous materials must be retained for at least 30 years)	
66 PERFORMANCE APPRAISALS	Retain 3 years minimum and 2 years after last use in an employment decision; destroy	
67 POSITION DESCRIPTIONS	Retain 2 years after superseded; destroy	
68 PROMOTION RECORDS	Retain 10 years after termination; destroy	
69 PUBLIC EMPLOYEE RETIREMENT SYSTEM (PERS) RECORDS a District b PERD	a Retain 10 years after termination; destroy b Indefinite	b May microfilm
70 RECRUITMENT/SELECTON PROCESS DOCUMENTATION May include position description, vacancy announcement, advertisements, list of recruitment sources, applications, supplemental questionnaires, other application materials, selection procedures and criteria used to evaluate performance, written evaluations, names and titles of individuals participating n the design or administration of selection procedures, records documenting applicant flow, and correspondence with applicants	Retain 3 years after each selection; destroy	
71 RECRUITMENT/APPLICATION DOCUMENTATION: HIRED Includes resumes, supplements, etc	Retain 10 years after termination; destroy	
72 RECRUITMENT/APPLICATION DOCUMENTATION: NOT HIRED Includes resumes, supplements, etc.	Retain 3 years; destroy	Suggest retaining records for 3 years in case of litigation

MONTANA LOCAL GOVERNMENT RETENTION AND DISPOSITION SCHEDULE

Schedule for: **CONSERVATION DISTRICTS**

PERSONNEL RECORDS		
Record Series Title and Description	Retention and Disposition	Citation/Comments
73 RESIGNATIONS	Retain 10 years after termination; destroy	
74 SEXUAL HARRASSMENT RECORDS Includes complaint, investigation report, documentation	Retain 10 years after termination or 2 years after a case is closed, whichever is later; destroy	
75 WAGE AND HOUR CLAIMS	Retain 10 years after termination; destroy	