

Department Series Report

28: Treasury

Description	Media	Approval Date	In Agency Retention	Rec Center Retention	Disposition	Status	Fiscal Year Type
248#:							
Schedule #: 77 1#:State of Maine Paid Checks							
Checks written by the State to pay for obligations of the State. Destroy after microfilmed and verified.	Paper	1/8/1999	Retention of Less than 1 Year - See Description	0	Years	0	Destroy Current
Checks written by the State to pay for obligations of the State.	Roll Microfilm	1/8/1999	Years	6	Years	0	Destroy Current
Schedule #: 213 10#:Warrants							
8x10 forms designed for such use.	Paper	12/30/1983	Years	1	No Retention	0	Destroy Current
Schedule #: 213 11#:Check Registers							
List of paid and outstanding checks. Note: A portion of this series (1966-1985) created on greenbar computer paper became unreadable after transfer to Archives, and was destroyed with Treasury's approval in 1995. This approval was made via Disposal List #942.	Paper	10/20/1978	Years	2	No Retention	0	Archives Current
Schedule #: 264 12#:Bank Statements							
Showing deposits and withdrawals on State of Maine accounts. May go to Record Center after 6 months.	Paper	12/30/1983	Retention of Less than 1 Year - See Description	0	Years	2	Destroy Current
Schedule #: 264 13#:Auctioneer Bonds, Contract Bonds and Miscellaneous Bonds							
Auctioneer Bonds held by Treasurer for Dept. of Business Regulation for auctioneers licensed to do business in State of Maine. Contract Bonds for persons entering into a contract with the State of Maine. Miscellaneous Bonds are various bonds held by the State.	Paper	10/20/1978	Years	2	Years	2	Destroy Current
Schedule #: 264 14#:Direct Deposit							
Weekly listing of employees directo deposit payroll.	Paper	10/20/1978	Years	1	Years	6	Destroy Current

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Schedule #: 328 15#:Check Films Acct #19 Depositors, Casco, Canal and Bank of Maine; Acct #83 Depositors, Casco and Canal.	Roll Microfilm	12/30/1983	Years 15	No Retention 0	Archives	Current	
Schedule #: 328 16#:Treasury Cash Bond Ledger Our records of all investments purchased, sold or matured showing the interest/discount earned at maturity and notation of Income Statement maturity is recorded on.	Paper	12/30/1983	Years 1	No Retention 0	Destroy	Current	
Schedule #: 328 17#:Matured Security Receipts Confirmations of short-term investments which have matured are filed for back-up to our ledgers.	Paper	12/30/1983	Years 1	No Retention 0	Destroy	Current	
Schedule #: 328 18#:Debits and Credits All debits charging our accounts have a matching credit showing receipt of our check to offset.	Paper	12/30/1983	Years 1	Years 1	Destroy	Current	
Schedule #: 328 19#:Correspondence on CD's General correspondence with banks pertaining to the terms of savings deposits, collateral pledged to cover same if needed, etc.	Paper	12/30/1983	Years 2	No Retention 0	Destroy	Current	
Schedule #: 84 2#:Income Statements White - 8 1/2 x 11 originals. May be transferred to Records Center after 6 months.	Paper	12/30/1983	Retention of Less than 1 Year - See Description	0	Years 2	Destroy	Current
Schedule #: 328 20#:Journals Journals are to adjust cash on bank corrections and to transfer money between bank accounts, appropriations for Treasury books.	Paper	12/30/1983	Years 2	No Retention 0	Destroy	Current	
Schedule #: 328 21#:Wire Transfers and Summary Sheets							

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Wire transfer sheets show current and collected balances of daily State of Maine bank accounts and the amounts of money to be wired to the Bank of Maine account.	Paper	12/30/1983	Years 1	No Retention 0	Destroy	Current	
Schedule #: 328 22#:Trial Balance							
To show daily ledger book balances for State of Maine account. Total of summary sheet must balance with Cash Journal.	Paper	12/30/1983	Years 1	No Retention 0	Destroy	Current	
Schedule #: 328 23#:Segregated Account Wires - MESC and Related Material							
Request memo is sent from Dept. of Labor to transfer money from one Bank of Maine account to another. The money is then wired to Treasury NYC and a check is drawn to cover the amount of the transfer and then sent to Bank of Maine.	Paper	12/30/1983	Years 1	No Retention 0	Destroy	Current	
Schedule #: 328 24#:Manifests							
Our record of all checks drawn needed to reimburse bank for the funds wired from our account to other banks or transferred from one account to another or drawn on various appropriations where check is needed.	Paper	12/30/1983	Years 1	No Retention 0	Destroy	Current	
Schedule #: 328 25#:Protested Checks							
To show amount credited to bank accounts for protested checks. Summary sheet shows Journal # and Protested check's #.	Paper	12/30/1983	Years 1	No Retention 0	Destroy	Current	
Schedule #: 328 26#:All Miscellaneous Correspondence							
All incoming and outgoing correspondence for Treasury.	Paper	12/30/1983	Years 1	No Retention 0	Destroy	Current	
Schedule #: 328 27#:Petty Cash Reports							
Journals and warrants that affect the balance in the petty cash funds.	Paper	12/30/1983	Years 1	No Retention 0	Destroy	Current	
Schedule #: 1002 28#:State of Maine Reissued Check Numbers							
8 1/2 x 11 sheet which has name, address, old check information and new check information. A reissued check is a check which, for some reason, the original was not cashed. The original may have been lost, stolen, wrong name, etc.	Paper	9/1/1992	Years 2	Years 5	Destroy	Current	

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Description	Media	Approval Date	In Agency Retention	Rec Center Retention	Disposition	Status	Fiscal Year Type
<p>Schedule #: 1056 29#:Unclaimed Property Claims</p> <p>Unclaimed monies, stocks, or tangible property turned over to the State of Maine after a length of time, for which the rightful owner has filed a claim to recover the property. Files include: correspondence, claim form, documents from the owner to the State claiming the property and proving ownership. Keep paper in agency until paid plus 1 year after scanning then destroy.</p>	Paper	8/15/2013	Years 1	0	Destroy	Current	
<p>Unclaimed monies, stocks, or tangible property turned over to the State of Maine after a length of time, for which the rightful owner has filed a claim to recover the property. Files include: correspondence, claim form, documents from the owner to the State claiming the property and proving ownership. Keep in agency until paid plus 15 years.</p>	Digital File	8/15/2013	Years 15	0	Destroy	Current	
<p>Schedule #: 200 3#:Deposit Slips</p> <p>Copy of deposit slip accompanying income statement sent to Treasury by agency where deposit is made directly to a bank. Bank statements are reconciled monthly. Treasury has no uses for deposit slip after the reconciliation. May be transferred to Records Center after 6 months.</p>	Paper	8/20/1976	Retention of Less than 1 Year - See Description	0	Years 2	Destroy	Current
<p>Schedule #: 1057 30#:Abandoned Property Reports</p> <p>Annual reports of unclaimed property. Files may include: a list of name and addresses of persons who own property; remittance form; adjustment report; worksheet; other related correspondence. Keep in agency 10 years, microfiche and send records to Records Center.</p>	Paper	12/8/1993	Years 10	Years 99	Archives	Current	
<p>Annual reports of unclaimed property. Files may include: a list of name and addresses of persons who own property; remittance form; adjustment report; worksheet; other related correspondence. Keep in fiche in agency until referencing stops.</p>	Microfiche	12/8/1993	Contingent Upon Event - See Description	0	No Retention 0	Destroy	Current
<p>Schedule #: 1286 35#:Audit Reports Dept. of Treasury</p>							

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Abandoned property is responsible to protect the interests of the citizens of the State of Maine who may be owners of such abandoned property. One of the functions is to audit holders of such abandoned property. Companies must keep accounting records of abandoned property and Treasury audits these Statements of Income and retained Earnings, Statement of Examination Findings. List of Uncashed Payroll checks. Holders of abandoned property include: banks, insurance companies, etc. Keep in agency until records are computerized then send to the Records Center for 12 years.	Paper	10/28/1998	Contingent Upon Event - See Description	0	Years 12	Destroy	Current
Schedule #: 213 4#:Tax Levies							
8x10 forms titled Tax Levies from the IRS.	Paper	12/30/1983	Years	1	No Retention 0	Destroy	Current
Schedule #: 213 5#:Letters of Credit							
8x10 forms - letters written to Bank of Maine.	Paper	12/30/1983	Years	1	No Retention 0	Destroy	Current
Schedule #: 213 6#:Tree Growth Tax - Unorganized Territories							
Manifests for payments to the County Treasurers.	Paper	12/30/1983	Years	1	No Retention 0	Destroy	Current
Schedule #: 213 7#:Bonds and Coupon Reports or Maturities							
9x12 folders with maturity sheets within. May go to Records Center after 6 months.	Paper	12/30/1983	Retention of Less than 1 Year - See Description	0	Years 2	Destroy	Current
Schedule #: 213 8#:Returned Checks							
Processed by date of return.	Paper	12/30/1983	Years	1	Years 1	Destroy	Current
Schedule #: 213 9#:Stop Payments/Forgeries							
8x10 forms designed for such use.	Paper	12/30/1983	Years	1	No Retention 0	Destroy	Current
248BA:Banking							
Schedule #: 1595 1#:Bank Reconciliations (Functional Schedule)							

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Description	Media	Approval Date	In Agency Retention	Rec Center Retention	Disposition	Status	Fiscal Year Type
Bank statement, credit & debit memos, Recon Report, documentation of adjustments, correspondence, etc.	Mixed	3/2/2004	Years 2	No Retention 0	Destroy	Current	
Schedule #: 1595 10#:ACH (Automated Clearing House) Vendor Enrollment Forms - Inactive (Functional Schedule)							
Payors initiate electronic funds transfers to the State by an ACH (Automated Clearing House) Vendor Enrollment form. This provides the details necessary for 'direct deposit' into the State's deposit accounts.	Mixed	3/2/2004	Years 10	No Retention 0	Destroy	Current	
Schedule #: 1595 11#:ACH (Automated Clearing House)/EDI (Electronic Data Interchange) Reports (Functional Schedule)							
Bank reports providing additional details of electronic funds received.	Mixed	3/2/2004	Years 4	No Retention 0	Destroy	Current	
Schedule #: 1595 12#:Deposit tickets (Functional Schedule)							
Paper deposit tickets from bank and agencies until 7/1/03. At that time, agencies were instructed to maintain in-house.	Paper	3/2/2004	Years 2	No Retention 0	Destroy	Current	
Schedule #: 1595 13#:Cash Receipts (Functional Schedule)							
Paper CR's that agencies sent to Treasury used prior to June 10, 2002.	Paper	3/2/2004	Years 2	No Retention 0	Destroy	Current	
Schedule #: 1595 14#:In-House Journals (Functional Schedule)							
Documentation of intra and interbank transfers on Cash System due to previously incorrect Cash Receipt bank account assignment.	Mixed	3/2/2004	Years 2	No Retention 0	Destroy	Current	
Schedule #: 1595 15#:Transfer tapes (Functional Schedule)							
Documentation of cash management bank transfers.	Mixed	3/2/2004	Years 2	No Retention 0	Destroy	Current	
Schedule #: 1595 16#:Check status requests (Functional Schedule)							
A spreadsheet listing requests from agencies for copies of cashed checks and/or status.	Mixed	3/2/2004	Years 1	No Retention 0	Destroy	Current	
Schedule #: 1595 3#:Protested checks - statewide (Functional Schedule)							
Protested check documentation: Accounting Journal Vouchers (JVs), CRs (when applicable), Adjustments and corrections, etc.	Mixed	3/2/2004	Years 2	No Retention 0	Destroy	Current	

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Schedule #: 1595 5#:Bank Account analysis/Year end Bank Confirmation (Functional Schedule)							
Monthly detailed bank reports showing earnings from account balances applied against banking fees; documentation of balance due/to carryover at year end.	Mixed	3/2/2004	Years 2	No Retention 0	Destroy	Current	
Schedule #: 1595 6#:Ecash (banking software) security Inactive records (Functional Schedule)							
Access to the banking software is provided by approval of security enrollment forms.	Mixed	3/2/2004	Years 2	No Retention 0	Destroy	Current	
Schedule #: 1595 7#:Check imaging (CD's, Micro Film & Fiche) (Functional Schedule)							
Copies of paid checks: Accounts: General Disbursement, Payroll Checking, Unemployment Benefit, and Restitution.	Mixed	3/2/2004	Years 25	No Retention 0	Destroy	Current	
Schedule #: 1595 8#:Recon Imaging (compact disc) (Functional Schedule)							
Includes bank recon and outstanding check register for the General Disbursement and the Payroll Checking Account.	CD	3/2/2004	Years 20	Years 0	Destroy	Current	
Schedule #: 1595 9#:Deposit Ticket Imaging (compact disc) (Functional Schedule)							
Copies of deposit ticket for the Primary Deposit Account.	CD	3/2/2004	Years 2	No Retention 0	Destroy	Current	
248CMIA:Cash Management Improvement Act							
Schedule #: 1603 102#:Tobacco Settlement-Master Settlement Agreement							
The Treasurer; By statute, publishes a yearly report to the legislature. The Fund for a Healthy Maine is a Largefund, included in the budget and in the Revenue Forecasting Committee as its own fund, and requires various reports from the Treasurer's Office. The Tobacco Settlement is a legal agreement that is binding in perpetuity. The Treasurer's Office is the office of record for financial matters.	Paper	5/6/2004	Years 100	0	Archives	Current	
Schedule #: 1603 103#:Tobacco Settlement- Legal Documents Received from the Attorney General							
The Tobacco Settlement is a legal agreement that is binding in perpetuity. The Treasurer's Office is the office of record for financial matters. Contained with this file are memos and letter from the Attorney General that date back to the original settlement in late 1998.	Paper	5/6/2004	Years 100	0	Archives	Current	

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<p>Schedule #: 1603 104#:Tobacco Settlement- Accounting of Fund Received</p> <p>The summary of Funds Received is a one page spreadsheet documenting projected to actual payments back to the first payment in 1999. Also included as back-up materials are memos from the National Association of Attorneys General explaining the distribution of the individual settlement payments, memos from Maine State Attorney General stating the planned disbursement for the State of Maine, and other documents from the Independent Auditor for the settlement.</p>	Paper	5/6/2004	Years 100	0	Archives	Current	
<p>Schedule #: 1603 105#:Tobacco Settlement- Projections of Funds Expected</p> <p>Twice each year revenue Projections are presented by the Treasurer's Office to the Revenue Forecasting Committee. These projections are for settlement payments to the state and interest earned on the Fund for a Healthy Maine for the current and next biennium. Forecasting for the tobacco settlement began in 1999. These projections are part of the larger Revenue Forecasting Report prepared by this office. The entire report is 6-10 pages long. There is also a one-page spreadsheet showing a long-term (30-40 year) forecast on file for the tobacco settlement.</p>	Paper	5/6/2004	Years 100	0	Archives	Current	
<p>Schedule #: 1603 106#:Tobacco Settlement- Copies of Treasurer's Publications</p> <p>Publications date back to 1999. File contains the main statutory report to the Legislature each year and others as requested by the Appropriations and Health and Human Services Committees.</p>	Paper	5/6/2004	Years 10	0	Archives	Current	
<p>Schedule #: 1597 21P:Cash Management Improvement Act Annual Reports & Liability Calculations</p> <p>Per# 31 Code of Federal Regulations 205, the federal government requires that interest earned as a result of premature receipt of federal funds be reimbursed to the federal government. This liability is calculated and reported to the federal government each December by the Annual Cash Management Improvement Act Report. Documents would include the Annual Report sent to the federal government, a summary of accounting transactions and reports used to outline the states interest liability to the federal government, such as accounting system warehouse queries used to back up and confirm agency records and documentation/explanations.</p>	Paper	4/28/2004	Years 5	Years 5	Destroy	Current	
<p>Schedule #: 1597 22P:Cash Management Improvement Act- Agency Monitoring Files</p>							

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The timeliness of federal draws by State Agencies is monitored monthly through a program cash review and quarterly sampling. Findings and assessment documentation is maintained. The records are used to determine that agencies abide by the terms of the Treasury State Agreement for the Cash Management Improvement Act. Documents Would include spreadsheet used to monitor program cash balances and drawdown patterns, accounting system validation (screen shots) for the time period sampled and any other documentation used to determine the programs were fiscally administered in the way intended.	Paper	4/28/2004	Years 5	Years 5	Destroy	Current	

Schedule #: 1597 23P:Cash Management Improvement Act- Treasury State Agreement

Annual agreement submitted each July between federal government and state, defining programs and draw techniques. Records will include the agreement, a signed certification from each affected agency where by they agree they read, understand and agree to abide by the terms as well as report any deviations to the Treasurer's Office	Paper	4/28/2004	Years 5	Years 5	Destroy	Current	
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Schedule #: 1598 24P:Debt-Bond Proceed Investment

Unspent bond proceeds are invested 2X month. The average daily balance of unspent proceeds and earnings derived from such are tracked in order to return earning above the cost of borrowing to the federal government(arbitrage). Items in this file would be the Bond Proceed Investment cover sheet that stipulates the individual investment for the Bond Proceeds and back-up documentation of how the figures were calculated based on program project expenditures. Back-up would be comprised of accounting system screen shots and copies of payment information related to bond expenditures as well as spreadsheets that detail the spending for each bond.	Paper	4/29/2004	Years 5	Years 5	Destroy	Current	
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Schedule #: 1598 25P:Debt- Bond/Tax Anticipation Note/Bond Debt Issuance Files

A file containing documentation, Schedules and correspondence related to each borrowing event is developed.	Paper	4/29/2004	Years 5	Years 5	Destroy	Current	
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Schedule #: 1595 2P:Stop Payments- Statewide

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<p>Stop payment and possible reissue requests received from all state agencies. Also includes the affidavit from the payee whereby they certify the check was lost/stolen and also affirm that they will hold the state harmless should they locate the check. These records may also include the original check. Should it be returned to us, bank confirmations of the status, and the cash receipt by which the stop payment/reissue is recorded on the state's accounting system. Should the payee come back to us in a couple of years and claim they never were issued a replacement check.</p>	Paper	4/28/2004	Years 2	Years 5	Destroy	Current	
<p>Schedule #: 1598 33P:Debt Schedules</p> <p>payment schedule of general fund, highway fund, and self liquidating debt service principal and interest payments by fiscal year and for total debt. Information is in spreadsheet format.</p>	Paper	4/29/2004	Years 5	Years 5	Destroy	Current	
<p>Schedule #: 1595 4P:Forgeries- Statewide</p> <p>Closed files consisting of Affidavit from payee certifying the original check was forged, detail of the original check, check copies, correspondence to and from the issuing agency, bank advices of debits or credits relating to the forged item and correspondence to and from the bank. Files also consists of copies of the cash receipts that records the transaction to the state's accounting system.</p>	Paper	4/28/2004	Years 2	Years 5	Destroy	Current	
<p>Schedule #: 1602 64P:Maine Employment Security Commission (MESC Custodial Statements</p> <p>Monthly statement from deposit custodians detailing the securities in the portfolio for each Maine Employment Security Commission Account.</p>	Paper	4/29/2004	Years 5	Years 5	Destroy	Current	
<p>Schedule #: 1602 67P:Bureau of Insurance Custodial Statements</p> <p>Monthly statements from the custodian (financial institution) of the funds. Statements detail the securities that are held in trust for each insurance company. The file may also contain correspondence to/from the insurance company as well as to/from Bureau of Insurance for change requests and file updates. This only includes active files that remain open for an extended period of time Closed files will be returned to the appropriate agency after the file is audited.</p>	Paper	4/29/2004	Years 5	Years 5	Destroy	Current	
<p>Schedule #: 1602 75P:Several Trusts and Permanent School Fund Reconciliations</p>							

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The Treasurer managers Several Trusts (including the Permanent School Fund) through a 3rd party custodian. Several Trusts is composed of over 83 individual bequests and trusts. Lists of the trusts are maintained and balanced to the accounting system and tracked through reconciliation in spreadsheet format. Documentation would include the spreadsheet of the reconciliation and any back-up materials used for each reconciliation. These are active files and will only be sent to the Records Center should office storage space become an issue.	Paper	4/29/2004	Years 5	Years 5	Destroy	Current	
Schedule #: 1602 77P: Several Trusts Third Party Custodial Statements							
Reports of total trust holdings are received monthly and subaccounting reports, detailing value among individual trusts, are received twice each years. The active records will be sent to the Records Center only after five years and if office storage space becomes an issue.	Paper	4/29/2004	Years 5	Years 5	Destroy	Current	
Schedule #: 1602 78P: Several Trusts Earnings Distribution Records							
Earnings from the trusts funds are distributed each June and December based on the value of each individual trust. Records in this file would be a printed spreadsheet that details the distribution for each trust, the journal and/or payment document that provides the details of each distribution and any cash receipts associated with the distribution.	Paper	4/29/2004	Years 5	Years 5	Destroy	Current	
Schedule #: 1612 79#: Baxter State Park Originating Trust File							
File contains documentation regarding the establishment of the trust and processing documentation and correspondence.	Paper	5/6/2004	Years 20	0	Archives	Current	
Schedule #: 1602 80P: Baxter State Park Statement							
The Treasurer managers the Baxter State Park Trust fund through a 3rd party custodian. Statements, detailing holding and returns, are received monthly.	Paper	4/29/2004	Years 5	Years 5	Destroy	Current	
Schedule #: 1612 81#: Baxter Macworth Originating Trust File							
File contains documentation regarding the establishment of the trust and processing documentation and correspondence.	Paper	5/6/2004	Years 20	0	Archives	Current	
Schedule #: 1602 82P: Baxter Macworth Statements							

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The Treasurer manager the Baxter Macworth Trust Fund through a 3rd party custodian. Statements, detailing holdings and returns, are received monthly.	Paper	4/29/2004	Years 5	Years 5	Destroy	Current	
Schedule #: 1612 83#:Lands Reserved Originating Trust File							
File contains documentation regarding the establishment of the trust and processing documentation and correspondence.	Paper	5/6/2004	Years 20	0	Archives	Current	
Schedule #: 1602 84P:Lands Reserved Statements							
The Treasurer managers the Baxter Macworth Trust Fund through a 3rd party custodian. Statements, detailing holdings and returns, are received monthly.	Paper	4/29/2004	Years 5	Years 5	Destroy	Current	
Schedule #: 1602 85P:Lands Reserved Trust Distribution Files							
Earnings from Lands Reserved Trust are distributed each December to the Organized Township and Unorganized territories. Documents are in spreadsheet format and detail balances as well as distribution information including the document identifier.	Paper	4/29/2004	Years 5	Years 5	Destroy	Current	
Schedule #: 1602 86P:Big Baxter Statements							
The treasurers receives staements for the Big Baxter Trust Fund (not included on The State's accounting system) managed by a 3rd party custodian. Statemnts include information pertaining to all aspects of the funds in the account; the balance, the activity, and detail transactions of securities.	C	4/29/2004	Years 5	Years 5	Destroy	Current	