

Department Series Report

28: Treasury

Description	Media	Last Updated	In Agency Retention	Rec Center Retention	Disposition	Status
248#:						
Schedule #: 1056 29#:Unclaimed Property Claims						
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.	Paper	8/15/2013	Years	1	0	Destroy Current
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.	Digital File	8/15/2013	Years	15	0	Destroy Current
Schedule #: 1057 30#:Abandoned Property Reports						
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.	Paper	8/9/1993	Years	10	Years 99	Archives Current
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.	Microfiche	8/9/1993	Contingent Upon Event - See Description	0	No Retention 0	Destroy Current
Schedule #: 1286 35#:Audit Reports Dept. of Treasury						
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	10/1/1998	Contingent Upon Event - See Description	0	Years 12	Destroy Current

248BA:Banking

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Description	Media	Last Updated	In Agency Retention	Rec Center Retention	Disposition	Status
Schedule #: 1595 1#:Bank Reconciliations (Functional Schedule)						
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)						
Payers 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 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
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 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

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<p>Schedule #: 1595 8#:Recon Imaging (compact disc) (Functional Schedule)</p> <p>Includes bank recon and outstanding check register for the General Disbursement and the Payroll Checking Account.</p>	CD	3/2/2004	Years 20	Years 0	Destroy	Current
<p>Schedule #: 1595 9#:Deposit Ticket Imaging (compact disc) (Functional Schedule)</p> <p>Copies of deposit ticket for the Primary Deposit Account.</p>	CD	3/2/2004	Years 2	No Retention 0	Destroy	Current
248CMIA:Cash Management Improvement Act						
<p>Schedule #: 1595 2P:Stop Payments- Statewide</p> <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 #: 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 #: 1597 21P:Cash Management Improvement Act Annual Reports & Liability Calculations</p>						

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Per# 31 Code of Federal Regulations 205, the federal government requires that interest earned as a result of premature receipt of feederal funds be reimbursed to the federal goverbment. 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 staes interest liability to the federal government, such as accounting system warehouse queries used to back up and confirm agency records and douchmentation/explanations.	Paper	4/28/2004	Years 5	Years 5	Destroy	Current
Schedule #: 1597 22P:Cash Management Improvement Act- Agency Monitoring Files						
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 oeriod sampled and any other documentation used to determine the programs were fiscally administed 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
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 dederal government(arbitrage). Items in this file would be the Bond Prceed 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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<p>Schedule #: 1598 25P:Debt- Bond/Tax Anticipation Note/Bond Debt Issuance Files</p> <p>A file containing documentation, Schedules and correspondence related to each borrowing event is developed.</p>	Paper	4/29/2004	Years 5	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 #: 1602 64P:Maine Employment Security Commission (MESC Custodial Statements</p> <p>Monthly statement from deposit custodians detailing the securities in thhe 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 staements 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 weel 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> <p>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.</p>	Paper	4/29/2004	Years 5	Years 5	Destroy	Current
<p>Schedule #: 1602 77P:Several Trusts Third Party Custodial Statements</p>						

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<p>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.</p>	Paper	4/29/2004	Years 5	Years 5	Destroy	Current
<hr/> <p>Schedule #: 1602 78P:Several Trusts Earnings Distribution Records</p>						
<p>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.</p>	Paper	4/29/2004	Years 5	Years 5	Destroy	Current
<hr/> <p>Schedule #: 1602 80P:Baxter State Park Statement</p>						
<p>The Treasurer managers the Baxter State Park Trust fund through a 3rd party custodian. Statements, detailing holding and returns, are received monthly.</p>	Paper	4/29/2004	Years 5	Years 5	Destroy	Current
<hr/> <p>Schedule #: 1602 82P:Baxter Macworth Statements</p>						
<p>The Treasurer manager the Baxter Macworth Trust Fund through a 3rd party custodian. Statements, detailing holdings and returns, are received monthly.</p>	Paper	4/29/2004	Years 5	Years 5	Destroy	Current
<hr/> <p>Schedule #: 1602 84P:Lands Reserved Statements</p>						
<p>The Treasurer managers the Baxter Macworth Trust Fund through a 3rd party custodian. Statements, detailing holdings and returns, are received monthly.</p>	Paper	4/29/2004	Years 5	Years 5	Destroy	Current
<hr/> <p>Schedule #: 1602 85P:Lands Reserved Trust Distribution Files</p>						
<p>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.</p>	Paper	4/29/2004	Years 5	Years 5	Destroy	Current
<hr/> <p>Schedule #: 1602 86P:Big Baxter Statements</p>						

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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.	Paper	4/29/2004	Years 5	Years 5	Destroy	Current
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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	5/3/2004	Years	100	0	Archives Current
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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	5/3/2004	Years	100	0	Archives Current
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Schedule #: 1603	104#:Tobacco Settlement- Accounting of Fund Received					
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 fpr the settlement.	Paper	5/3/2004	Years	100	0	Archives Current
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Schedule #: 1603	105#:Tobacco Settlement- Projections of Funds Expected					
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.	Paper	5/3/2004	Years	100	0	Archives Current

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<p>Schedule #: 1603 106#:Tobacco Settlement- Copies of Treasurer's Publications</p> <p>Publications date back to 1999. File contains the main statuory report to the Legislature each year and others as requested by the Appropriations and Health and Human Services Committees.</p>	Paper	5/3/2004	Years	10	0	Archives Current
<p>Schedule #: 1612 79#:Baxter State Park Originating Trust File</p> <p>File contains documentation regarding the establishment of the trust and processing documentation and correspondence.</p>	Paper	5/3/2004	Years	20	0	Archives Current
<p>Schedule #: 1612 81#:Baxter Macworth Originating Trust File</p> <p>File contains documentation regarding the establishment of the trust and processing documentation and correspondence.</p>	Paper	5/3/2004	Years	20	0	Archives Current
<p>Schedule #: 1612 83#:Lands Reserved Originating Trust File</p> <p>File contains documentation regarding the establishment of the trust and processing documentation and correspondence.</p>	Paper	5/3/2004	Years	20	0	Archives Current