



STATEMENT OF PUBLIC RECORD POLICY

NO. 2009-03

**COLORADO COUNTY TREASURER & PUBLIC TRUSTEE
RECORDS**

This policy statement applies to all records maintained by the Colorado County Treasurers & Public Trustees in compliance with the provisions of the State Archives & Public Records law, CRS 24-80-101 thru 113.

Effective Date: February 1, 2009

X Terry Lettisen
State Archivist

January 10, 2009
Approved (Date)

X [Signature]
State Auditor

2/3/09
Approved (Date)

X [Signature] for John W. Suthers
Attorney General

February 17, 2009
Approved (Date)

X _____

Approved (Date)

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**TREASURER RECORDS
SCHEDULE NO. 3**

General Description: Records documenting and ensuring accountability for the receipt and expenditure of public funds. *The specified retention period applies to the information contained within the record, regardless of the physical format of the record (paper, microfilm, computer disk or tape, optical disk, etc.).*

Duplicate Copies: Provided that no retention period is specified for duplicate copies, retain those that are created for **administrative purposes** for 1 year, and retain those created for **convenience or reference purposes** until no longer needed or for 1 year, whichever is first. Duplicate copies should not be retained longer than the record copy.

3.1 ACCOUNTING RECORDS***Bounty Records***

Affidavits and registries showing claims made and amounts paid for bounties on wolves, coyotes, bears, and mountain lions and Treasurer's certificates of destruction of animal scalps.

Retention: Permanent

Cash Books

Summary record books of cash receipts and disbursements, cash balances and bank account balances.

Retention: Permanent

Cash Receipts

Copies of receipts for all monies received by the Treasurer other than property taxes. Also known as Miscellaneous Receipts. Includes State Treasurer receipts.

Retention: 6 years + current

Cash Summary Reports

Daily summary record of cash receipts and disbursements, cash balances and bank account balances. Includes duplicate copy of monthly report to State Treasurer.

Retention: 6 years + current

Deposit Register (Closed Series)

Manual register showing the amounts deposited daily into each County account.

Retention: 7 years + current

Fee Books (Daily)

Retention: 2 years + current

Receipts (Except Tax)

City Treasurer, County Clerk, Irrigation Districts and Secretary of School District

Retention: 10 years + current

Register of Fees, Expenses and Commissions Earned

Retention: Permanent

Special Improvement District Files

Mill levy certifications, releases of liens for paid assessments, copies of the assessment rolls, notices, receipts and correspondence.

Retention: 10 years + current

Treasurer's Accounts With Funds

Retention: Permanent

Vouchers

Original vouchers and supporting documents for purchases and services, including purchase orders and requisitions, invoices, and billings.

Retention: 6 years + current

3.2 AUDIT RECORDS

Audit Trail Records

Daily accounting system reports of completed transactions, used for internal audit.

Retention: 1 year + current

Auditor's Reports

Annual reports of the County Audit performed by outside auditors.

Retention: Permanent

Report of Audit (Duplicate Copies)

Retention: 6 years + current

3.3 BANKRUPTCY RECORDS

Bankruptcy File Index

Indexes to bankruptcy files.

Retention: Permanent

Bankruptcy Files

Files documenting county claims for unpaid taxes against the assets of individuals and corporations involved in bankruptcy proceedings.

Retention: 3 years + current after case is dismissed or discharged

Bankruptcy Case Logs

Logs containing summary information on bankruptcy court cases in which the county has filed claims for payment of taxes.

Retention: 1 year + current

3.4 CORRESPONDENCE AND GENERAL DOCUMENTATION

Administrative, Policy, Legal, Fiscal, Historical, or Research of Enduring Value

Documents that have lasting value or pertain to issues that will have importance to future generation.

Retention: Permanent

Drainage Districts, Filed Papers

Retention: Permanent

Mail Returned Undeliverable

Mail, including tax notices, returned by the U S Postal Service as undeliverable.

Retention: 3 months + current

Routine Correspondence and General Documentation

Operating documentation that contains no administrative, legal, fiscal, historical, informational, or statistical value.

Retention: 1 year + current

3.5 ESCROW RECORDS

Escrow Agreements

Retention: Permanent

Performance Escrow Files

Memoranda and copies of County Commissioner resolutions concerning the establishment of performance guarantee escrow accounts and payment of school or park fees by developers.

Retention: 1 year + current after final payment of performance guarantee

3.6 FINANCIAL RECORDS

Bank Records

Certificates of Deposit, deposit receipts and slips, check stubs, cancelled checks or copies, bank statements, and reconciliation reports. Also includes deposit records from other county departments.

Retention: 6 years + current

Bond Registers and Records

Lists of financing bonds issued by various taxing authorities, including school districts, and the payment records for the coupon and bond redemptions.

Retention: Permanent

Budget Reports

Annual reports of revenues and expenditures for all County funds.

Retention: Permanent

Cancelled Bonds and Coupons

Original, paid and cancelled bonds and coupons.

Retention: 6 years + current after termination of the bond

Depository Bonds from Banks for County Funds

Retention: Permanent

Insufficient Funds Checks

Checks received that are returned by banks for insufficient funds and the log records.

Retention: Log Records – 2 years + current
Uncollectible – 1 year + current after being written off

Investment Reports

Reports and transaction sheets listing investments transactions.

Retention: 6 years + current

School District Bonds and Interest Coupons

Paid and Cancelled – Duplicate Copy –

Retention: Return to School District

3.7 HISTORICAL RECORDS

Historical Records, Files and Registers

Any record, file, or register that is over 100 years old, or that has historical significance to the County or State.

Retention: Permanent

3.8 LEDGERS AND JOURNALS

Apportionment Records

County and General School Funds

Retention: 6 years + current

General Ledger and Journals

Year-end summary of receipts and disbursements by account and fund reflecting the general financial condition and operation of the county. May also include documentation from subsidiary ledgers to general ledger and accounting adjustments in the form of general entries.

Retention: 30 years + current

Monthly Statements to County Treasurer from Various County Officers

Earnings, collection and disbursements.

Retention: 6 years + current

Payroll Registers

Payroll vouchers and records for employees paid by the County.

Retention: Permanent

School Ledger Leaves

Retention: 6 years + current

Subsidiary Ledgers and Journals,

Daily, monthly or quarterly transaction detail showing receipts and expenditures such as depositor payment amount, date, payee, purpose, fund credited or debited, and check number; provides backup documentation to General Ledger. Also includes and reports and journals from other county offices.

Retention: 2 years + current

Trial Balances

A reference copy of an accounting system report of the daily balance of all county accounts. Includes daily bank and cash balance reports.

Retention: 2 years + current

3.9 PROPERTY TAX RECORDS

Abatements

Orders and records of property taxes abated and/or refunded. May be incorporated in Tax Assessment and Roll Books.

Retention: Permanent

Abatement Files and Worksheets

Files and reports listing summary information concerning abatements, including copies of documents.

Retention: 6 years + current

Assessment Rolls and Tax Warrants

Annual listings of all property subject to taxation certified by the Assessor showing owners and descriptions and the property taxes due and paid on each property assessment. Included are assessment rolls from Special Districts, such as Cities and Towns, Drainage Districts, Special Improvement Districts, etc.

Retention: Permanent

Certificate of Taxes Due

Certifications of property taxes due on specified tax accounts, issued on request.

Retention: 10 years + current

Distribution Records

Records showing property tax amounts and distributed to Taxing Authorities, including School Districts

Retention: 10 years + current

Indexes

Microfilm listings of property ownership.

Retention: Permanent

Mass Payment Files and Reports

Correspondence, reports, and supporting documentation submitted with tax payments covering multiple tax schedules.

Retention: Electronic payments – 3 years + current
Non-electronic payments – 1 year + current

Mineral Rights Tax Sale Correspondence

Correspondence with surface owners of property on which mineral rights are delinquent, allowing them the first right of refusal to purchase the tax lien.

Retention: 4 years + current

Mobile Home Authentications

Copies of certifications that mobile home taxes have been paid that are used for movement permits and title applications.

Retention: 10 years + current

Mobile Home Distraint & Tax Lien Sale Files

Copies of distraint warrants issued by the Treasurer for taxes due, notices of service by the Sheriff, Certificates of Mobile Home Sale for Delinquent Taxes, and correspondence concerning redemptions.

Retention: 4 years + current

Notice of Purchase Record

Retention: Permanent

Ownership Records

Listings of land ownership including Land Transfer books, Mine and Mill books, Lot and Block books.

Retention: Permanent

Personal Property Files

Investigation reports, copies of distraint warrants issued by the Treasurer for personal property taxes due, property inventories, notices of sale of personal property, notices of service by the Sheriff, legal publication notices, Certificates of Sale of Personal Property, and correspondence with auctioneers and collection agencies.

Retention: 2 years + current for accounts that have been distrained and sold
1 year + current for all others

Property Condemnation Files

Correspondence, copies of tax pro-ration requests, tax statements, plats, and legal descriptions of property documenting the collection of pro-rated taxes on land condemned by governmental entities.

Retention: 10 years + current

Publication Lists of Delinquent Taxes

Listings of delinquent taxes as advertised for collection, showing names and amounts due.

Retention: 10 years + current

Ready Reference of Delinquent Taxes

Retention: Permanent

Redemption Certificates

Certificates issued by the Treasurer for redemption of tax lien sale certificates.

Retention: 10 years + current

Report of Collections to State Treasurer

Retention: 6 years + current

School Reports

Statement of receipts and disbursements of School funds.

Retention: 6 years + current

Tax Deed Notices

Retention: 10 years + current

Tax Deed Proceedings

Files containing documents and records pertaining to applications for Treasurer's tax deeds. Does not include Tax Lien Sale Certificates of Purchase or Treasurer's Tax Deed Notices.

Retention: 5 years + current

Tax Deferrals

Copies of Tax Deferrals, supporting documentation, and related correspondence.

Retention: 1 year + current

Tax Notice

⁶Produced at beginning of Tax Year from tape master tax list. Hard copy print-out mailed to taxpayer.

Retention: Permanent

Tax Levy Rate

Listing of mill levies from taxing authorities used to calculate annual property taxes.

Retention: 6 years + current

Tax Lien Sale Certificates of Purchase

Certificates of Purchase issued by the Treasurer to purchasers at the annual tax lien sale. Also includes assignments of Certificates.

Retention: 6 years + current from date of redemption or issuance of tax deed, or 30 years + current for outstanding certificates struck off to the county

Tax Lien Sale Index

Index of land and lots sold at the annual tax lien sale.

Retention: Permanent

Tax Lien Sale Records Books

Listing of property taxes sold at the annual tax lien sale, showing names, addresses, legal descriptions, amounts sold at sale, purchasers, redemptions, and tax deeds issued.

Retention: Permanent

Tax Receipts

Copies of receipts for property taxes paid. Includes Real Estate, Personal Property, and Special Assessment tax receipts.

Retention: 10 years + current from date of payment

3.10 WARRANTS

County Warrants

County warrants and stubs that have been paid and cancelled by the Treasurer's office.

Retention: 6 years + current

Monthly Warrant Reports Files

Summary reports of warrant transactions processed by the Treasurer, and copies of bank notices that county warrants were not paid due to improper endorsements.

Retention: 1 year + current

School Warrants

School District warrants paid through the Treasurer's office. Includes receipts for warrants cancelled and returned to the School District.

Retention: 6 years + current

Warrant Registers

Books and listings of all warrants registered and/or paid through the Treasurer's office, including school district warrants.

Retention: Permanent

**PUBLIC TRUSTEE RECORDS
SCHEDULE NO. 4**

General Description: Records documenting and ensuring accountability for the receipt and expenditure of public funds. *The specified retention period applies to the information contained within the record, regardless of the physical format of the record (paper, microfilm, computer disk or tape, optical disk, etc.).*

Duplicate Copies: Provided that no retention period is specified for duplicate copies, retain those that are created for **administrative purposes** for 1 year, and retain those created for **convenience or reference purposes** until no longer needed or for 1 year, whichever is first. Duplicate copies should not be retained longer than the record copy.

4.1 ADMINISTRATIVE RECORDS

Budget Analysis Sheets

Retention: 2 years + current

Certificate of Appointment / Performance Bonds

Retention: Permanent

Contracts

Contracts for office equipment, bank pickup services, etc.

Retention: Duration of Contract as determined by any terms limiting action thereunder + 6 years after cause accrues

Correspondence and General Documentation - Administrative, Policy, Legal, Fiscal, Historical, or Research of Enduring Value

Documents that have lasting value or pertain to issues that will have importance to future generation.

Retention: Permanent

Correspondence and General Documentation - Routine Correspondence and General Documentation

Operating documentation that contains no administrative, legal, fiscal, historical, informational, or statistical value.

Retention: 1 year + current

County Memos

Retention: 1 year + current

Fixed Assets Inventory

Retention: 1 year + current after superseded

Job Procedures

Retention: Until superseded

Legal Opinions

Retention: Permanent

Master Copies (Forms, Letters)

Retention: Until superseded

Personnel Records

Retention: Permanent

Program Planning Worksheets

Retention: 2 years + current

4.2 FINANCIAL RECORDS

Accounting Records

Journals, summary and detail sheets of cash receipts and disbursements.

Retention: 6 years + current

Bank Records

Certificates of Deposit, deposit receipts and slips, check stubs, cancelled checks or copies, bank statements, and reconciliation reports. Also includes deposit records from other county departments.

Retention: 6 years + current

Expenditures Requests and Vouchers

Retention: 1 year + current

Material / Supply Requisitions

Retention: 1 year + current

Operating Summaries

Tabulations of Foreclosures, Releases of Deeds of Trust, Expenditures, and Commissioners' Reports.

Retention: 7 years + current

Petty Cash Records

Retention: 1 year + current

Purchase Requisitions

Retention: 1 year + current

4.3 FORECLOSURE RECORDS

Continuance Books

Retention: 1 year + current

Foreclosure Ledgers

Retention: 7 years + current

Foreclosure Packets or Files

A packet or file containing all the documentation surrounding a foreclosure sale, including Deeds of Trust, Evidences of Debt, Letters, Bills, Court Communications, Correspondence, Certificates of Purchase, Notices of Election and Demand, Withdrawals of Notices of Election and Demand, Certificates of Redemption, Proofs of Publication, Mailing Lists, Written Bids, Public Trustee's Deeds, and all other documents or records that may be pertinent to the foreclosure.

Retention: 7 years + current

Master Calendars

Retention: 2 years + current

Record Books

A record of all foreclosures filed with the Public Trustee showing all the information surrounding each foreclosure. Also includes copies of Notices of Election and Demand, Mailing Lists, and printed Notices of Sale.

Retention: Permanent

4.4 RELEASE OF DEED OF TRUST RECORDS

Indemnifications

Resolutions of Indemnification and Affidavits related to Releases submitted with no evidence of debt.

Retention: Permanent

Lost Instrument Bonds

Lost Instrument Bonds issued by an insurance company indemnifying the Public Trustee for executing a Release submitted with no evidence of debt.

Retention: Permanent

Notary Records

Retention: 2 years + current as required

Return Release Forms

Retention: 1 year + current