

SECTION 13. FINANCIAL RECORDS

Records documenting and ensuring accountability for the receipt and expenditure of public funds.

General Instructions		
<ul style="list-style-type: none"> ▪ The minimum retention period applies to the record copy regardless of the storage format for the record (paper, electronic, microfilm, etc.). ▪ Unless otherwise specified in this retention schedule, duplicate copies may be destroyed at the discretion of the duplicate copy custodian provided they have no further administrative or other value. Duplicate copies should not be retained longer than the record copy. ▪ No record that is eligible for destruction under the retention schedule can be destroyed if it is pertinent to any anticipated, current or pending litigation, claim or audit or the subject of a legal hold. 		

Record Title	Record Copy Custodian	Record Copy Minimum Retention Period
1. ACCOUNTING RECORDS.		
A. Accounting – Reconciliations (Trial Balances). Reference copies of accounting system reports of the daily balance of all County accounts. Includes: <ul style="list-style-type: none"> ▪ Cash balance reports 	Finance Treasurer	2 years + current
B. Accounts Payable Records.	See: Accounts Payable Records below	
C. Accounts Receivable Records.	See: Accounts Receivable Records below	
D. Bounty Records.	See: Section 29 Recording Records – Historical Registers, Records and Books	
E. Ledgers and Journal Entries.		
1) General Ledger and Journals. Year-end summaries 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.	Finance Treasurer	30 years

Douglas County – Records Retention Schedule

Record Title	Record Copy Custodian	Record Copy Minimum Retention Period
<p>2) Journal Entries and Supporting Detail. Includes analyses, summarizations, distributions, and other computations which support journal vouchers and entries; cash books (general and subsidiary or auxiliary books); daily or other periodic statements of receipts or disbursements of funds.</p>	Finance Treasurer	2 years + current <i>Duplicate Copies:</i> Until completion of audit
<p>2. ACCOUNTS PAYABLE RECORDS. Records that serve as documentation of the payment of bills by the County.</p>		
<p>A. Accounts Payable Monthly Reports (Copies). Listings of bills presented for payment authorization. Publication is required for the following:</p> <ul style="list-style-type: none"> ▪ Commissioners' Proceedings ▪ Financial statements 	Finance Original is recorded with County Clerk & Recorder	<i>Commissioners' Proceedings:</i> 6 years + current <i>Published (Copies) and Affidavits of Publication:</i> 6 years + current
<p>B. Bills, Invoices and Supporting Documentation. Records of bills paid by the County, including monthly credit and purchasing card statements and supporting documentation.</p>	Finance	6 years + current <i>Duplicate Copies:</i> 2 years + current
<p>C. Checks and Supporting Documentation.</p>	See: Treasurer Records below	
<p>D. Credit Card and Purchasing Card Issuance Records. Records of credit cards issued to the County and purchasing cards issued by the County.</p>	Finance	2 years + current after cancellation of card
<p>E. Expense Records. Records maintained to document travel, mileage, claims for travel, tuition and other reimbursements and other expenses of employees and officials while on County business, including requests, authorizations, etc.</p>	Finance	6 years + current <i>Duplicate Copies:</i> 2 years + current
<p>F. Petty Cash Requests. Records of petty cash fund account and requests for petty cash for various purposes.</p>	All Departments Retaining Petty Cash Records	2 years + current
<p>G. Vendor Records. Files maintained as a unit to track accounts payable activity for specific vendors, including information such as name and address, correspondence, copies of checks, W-9 and 1099 forms, etc.</p>	Finance See also: Purchasing Records – Vendor Lists below	<i>Vendor Files:</i> 6 years + current after closed <i>1099 Forms:</i> 4 years <i>W-9 Forms:</i> 3 years + current

Douglas County – Records Retention Schedule

Record Title	Record Copy Custodian	Record Copy Minimum Retention Period
3. ACCOUNTS RECEIVABLE RECORDS. Records that serve as the basis for collection of amounts owed by vendors, organizations and citizens having accounts with the County, and documentation of billing and collection of monies.		
A. Cash and Receipt Records and Reports.	See: Treasurer Records – Receipts for Monies Received by the Treasurer below	
B. Deposit Validation Records.	All Departments with Cash Registers	1 year + current after audit
C. Government Revenue Sharing Program Records - State. Records of allocation to and receipt by the County of revenues collected and/or allocated by the State for the following programs: <ul style="list-style-type: none"> ▪ Highway Users Tax Fund ▪ Conservation Trust Fund (Lottery) ▪ Severance tax ▪ Tobacco sales 	Finance Treasurer	6 years + current
D. Insufficient Funds Checks and Logs. Records of checks received by the County that are returned by banks for insufficient funds and logs of insufficient check transactions.	Finance Treasurer	Logs: 2 years + current Uncollectable Checks: 1 year + current after being written off
E. Open Accounts Receivable Records. Any indexes thereto and summaries of distribution.	Finance Treasurer	1 year + current
F. Requests, Vouchers and Supporting Documentation. Original requests, vouchers and supporting documents, including: <ul style="list-style-type: none"> ▪ Check requests ▪ EFT requests ▪ Receipt acknowledgements 	Finance Treasurer	6 years + current
4. AGREEMENTS, CONTRACTS AND SUPPORTING DOCUMENTATION.	See: Section 15 General Records – Agreements, Contracts and Supporting Documentation	
5. ASSESSOR RECORDS.	See: Section 1 Assessor Property Records	
6. AUDIT RECORDS.		
A. Audit Reports.		
1) Comprehensive Annual Financial Reports (CAFRs).	Finance Treasurer	Permanent

Douglas County – Records Retention Schedule

Record Title	Record Copy Custodian	Record Copy Minimum Retention Period
<p>2) External Audit Reports and Supporting Documentation. Reports of examinations and audits by accountants and auditors not in the regular employ of the County (such as reports of public accounting firms). Supporting documentation includes copies of audit work papers compiled for the audit.</p>	<p>Finance Treasurer</p> <p>See also: Grant Records below</p>	<p>Audit Reports: Permanent</p> <p>Audit Work Papers: 6 years + current after completion of audit</p>
<p>3) Internal Audit Reports and Supporting Documentation. Reports of examinations and audits by internal staff. Supporting documentation includes copies of audit work papers compiled for the audit.</p>	<p>Finance Treasurer</p>	<p>Audit Reports: 6 years after date of report, then evaluate for continuing value prior to destruction</p> <p>Audit Work Papers: 6 years + current after completion of audit</p>
<p>B. Audit Records – FEMA Disaster Reimbursement Audits. Audits and copies of financial records retained as work papers for FEMA audits in connection with disaster declarations and reimbursements.</p>	<p>Finance</p>	<p>Audit Reports: Permanent</p> <p>FEMA Audit Work Papers: 6 years from date of submission of final expenditure report or from date of quarterly or annual financial report</p>
<p>C. Audit Trail Records. Daily accounting system reports of completed transactions, used for internal audits. Transaction detail should include justification of any revenue in addition to expenditure activity.</p>	<p>All Departments Retaining Audit Trail Records</p> <p>Finance Treasurer</p>	<p>1 year + current</p>
7. BANK RECORDS.		
<p>A. Bank Statements and Reconciliations. Statements and daily bank reports from depositories showing details of funds received, disbursed, transferred, and balances on deposit.</p>	<p>Finance Sheriff's Office Treasurer</p>	<p>6 years + current</p>
<p>B. Check Records. Records relating to checks issued by the County, including check images, check registers and check stubs.</p>	<p>Finance Sheriff's Office Treasurer</p>	<p>6 years + current</p> <p>Treasurer's Duplicate Copies of Checks: 6 years + current</p>
<p>C. Deposit – Electronic Image.</p>	<p>Treasurer</p>	<p>25 months</p>
<p>D. Electronic Deposit Reports.</p>	<p>Treasurer</p>	<p>Until monthly reconciliation is complete</p>
<p>E. Trial Balances.</p>	<p>See: Accounting Records above</p>	
8. BANKRUPTCY RECORDS.		
	<p>See: Treasurer Records below</p>	

Douglas County – Records Retention Schedule

Record Title	Record Copy Custodian	Record Copy Minimum Retention Period
9. BOND ISSUE RECORDS. Records relating to bonded indebtedness, including revenue bond issues, special assessment bond issues, general obligation bond issues, private placement bonds, certificates of participation, lease-purchase and other types of debt transactions.		
A. Bond Issue Files. Usually include correspondence and general documentation, authorizations supporting financial arrangements, bond ratings, contracts or sales agreements, sample copies or specimens of bonds sold as evidence of County indebtedness, official statements, mathematical verifications, continuing disclosures, certificates of non-default to trustee, etc.	Finance	2 years + current after final payment
B. Bonds, Notes and Coupons Paid. Original canceled or redeemed bonds and coupons received from paying agents throughout the lifetime of the bond issue; cancelled upon receipt.	Trustee Administering Bond Registration Process	Follow Bond Registration Trustee's Retention Schedule
C. Bond Payment Records. Records of payments toward principal and interest.	Treasurer	2 years after final payment
D. Bond Proceedings Books. Certified record of proceedings relating to a bond issue, containing specimen (usually original) documents related to the approval process and issuance of bonds typically compiled in book form for presentation to the County by the bond agent or bond counsel.	Finance	30 years after maturity
E. Private Activity Bond Issue Files. Private activity bonds are debt instruments that are free from federal taxation and are typically used for affordable housing and industrial development funding; records include annual private activity ceiling allocation letters to County as a local issuing authority from State of Colorado, allocation assignment records, allocation declarations, transfers of allocations, bond issuance reports and all supporting documentation.	Finance See also: Section 25 Planning, Zoning and Land Use Records – Private Activity Bond Issue Files	2 years after final payment of bonds
10. BUDGET RECORDS.		
A. Annual County Budget. <ul style="list-style-type: none"> ▪ Preliminary proposed budget ▪ Final adopted budget ▪ Amendments 	Finance	Preliminary Budget: 1 year after adoption of budget Adopted Budget and Amendments: 100 years

Douglas County – Records Retention Schedule

Record Title	Record Copy Custodian	Record Copy Minimum Retention Period
<p>B. Departmental Budget Work Papers and Other Forecasts. Budgets and other forecasts prepared for internal administrative or operating purposes) of estimated future income, receipts and expenditures in connection with financing, construction and operations and acquisitions or disposals of properties or investments by the County, including revisions of such estimates and memoranda showing reasons for revisions; also records showing comparison of actual income and receipts and expenditures with estimates.</p>	All Departments Preparing Budget Requests	<p>Approved: 2 years + current</p> <p>Not Approved: 1 year + current</p>
<p>11. CORRESPONDENCE AND GENERAL DOCUMENTATION. Correspondence and documentation of a general nature.</p>	See: Section 15 General Records – Correspondence and General Documentation	
<p>12. FEE SCHEDULES. Fee schedules for fees charged by officers of the State are to be posted.</p>	Departments Collecting Fees	Retain current and previous fee schedules and associated supporting documentation
<p>13. FINANCIAL GUARANTEES, BONDS AND SUPPORTING DOCUMENTATION. Records relating to the acquisition and release of bonds of elected officials and various forms of financial guarantee required by the County from other parties to ensure performance, payments or the completion of certain specified actions, such as the completion of projects, required improvements or the payment of delinquent bills or assessments. Includes:</p> <ul style="list-style-type: none"> ▪ Bonds for elected officials ▪ Escrow accounts ▪ Letters of credit ▪ Liens ▪ Promissory notes 	<p>All Departments Retaining Financial Guarantees</p> <p>Note: Treasurer is custodian of bonds for the Clerk and Recorder, and Clerk and Recorder is custodian of bonds for other elected officials.</p> <p>See also: Section 29 Recording Records – Bonds of Elected Officials</p>	1 year after expiration, completion of guaranteed project (if applicable), release of the guarantee or after any legal proceedings involving enforcement of the bond conclude, whichever is later
<p>14. FIXED ASSET RECORDS.</p>	Finance	
<p>A. Depreciation Detail Records (Electronic).</p>	Finance	6 years + current
<p>B. Fixed Asset Records. Fixed asset records of County property (buildings and real estate), vehicles, equipment and furniture. Includes description, cost, date purchased, location, name of vendor and depreciation.</p>	Finance	<p>Paper Files: 6 years + current</p> <p>Electronic Tracking by Asset Code and Voucher Number: Until superseded</p>
<p>C. Inventories – Fixed Assets. Listings of expendable and nonexpendable property of the County, including buildings, real estate, vehicles, furniture, equipment, supplies and other items owned or administered by the County.</p>	All Departments Retaining Fixed Asset Inventories	Until superseded

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Record Title	Record Copy Custodian	Record Copy Minimum Retention Period
15. FRANCHISE RECORDS.	See: Section 15 General Records – Agreements, Contracts and Supporting Documentation	
16. GRANT RECORDS. Files pertaining to applications for grants and the administration, monitoring and status of grants.		
A. Grants Given by County. Includes applications, grant awards, reports, and other supporting documentation, such as notices and notifications, staff reviews, monitoring reports on use of grant monies, etc.	All Departments Administering County Grant Programs	Awarded: Duration of grant + 6 years Rejected or Withdrawn: 2 years + current after rejection or withdrawal
B. Grants Received by County. Includes applications, grant awards, reports, and other supporting documentation, such as applications from those requesting funding from grant monies, notices and notifications, staff reviews, monitoring reports on use of grant monies, etc.	Administrative Files: Departments Administering Grants Financial Supporting Documentation: Finance	Federal Grants: 6 years from date of submission of final expenditure report or from date of quarterly or annual financial report Other Grants: Duration of grant + 6 years Records Relating to Real Property and Equipment Acquired with Federal Funds: 6 years after final disposition Rejected or Withdrawn: 2 years + current after rejection or withdrawal
17. INSURANCE RECORDS.	See: Section 30 Risk Management Records	
18. INVESTMENT RECORDS.		
A. Agreements and Contracts.	See: Section 15 General Records – Agreements, Contracts and Supporting Documentation	
B. Investment Instruments and Supporting Documentation. Includes any investment (internal or external) monthly reports, trade tickets, safekeeping reports, purchase and sale safekeeping confirmations and Treasurer authorization documentation.	Treasurer	6 years + current
C. Investment Statements and Reports.	Treasurer	6 years + current

Douglas County – Records Retention Schedule

Record Title	Record Copy Custodian	Record Copy Minimum Retention Period
19. LOCAL IMPROVEMENT DISTRICT RECORDS. Records relating to local improvement districts, including: <ul style="list-style-type: none"> ▪ Assessment Rolls (Copies) ▪ Financial Supporting Documentation ▪ Notices ▪ Receipts ▪ Releases of liens for paid assessments Note: Releases of liens are recorded.	Finance Treasurer See also: Section 25 Planning, Land Use and Zoning – Local Improvement District (LID) Records	1 year after maturity of the debt instruments
20. MAILROOM RECORDS. Includes monthly mail reports setting forth cost breakdown, postage ledgers and postage meter records, and similar records.	Finance See also: Section 15 General Records – Mailing and Information Distribution Records	2 years + current
21. PAYROLL AND PERSONNEL RECORDS.	See: Section 23 Payroll Records and Section 24 Personnel Records	
22. PENSION RECORDS.	See: Section 24 Personnel Records - Benefits	
23. PROPERTY TAXATION RECORDS.	See: Treasurer Records below and Section 1 Assessor Property Taxation Records	
24. PURCHASING RECORDS.		
A. Auction Records.	See: Section 14 Fleet and Equipment Records – Ownership Records	
B. Bid Records.		
1) Bids, Proposals and Quotes. Includes: <ul style="list-style-type: none"> ▪ Bid summaries of bids received in response to a specific solicitation ▪ Formal bids received unsolicited or in response to solicitations ▪ Proposals ▪ Vendor Lists ▪ Written quotes 	Purchasing	Awarded: 6 years + current after acceptance of bid Rejected (Unsuccessful): 2 years + current after bid opening Unsolicited: 2 years + current Bid Summaries: 6 years + current
2) Bid Solicitations and Specifications. Includes: <ul style="list-style-type: none"> ▪ Requests for proposals (RFPs) ▪ Requests for quotations (RFQs) ▪ Solicitations by the County for competitive bids, proposals or quotes ▪ Bid specifications 	Purchasing	6 years + current Departmental Copies: 2 years + current
3) Copy Center Reports. Usage and chargeback reports.	Finance	Copy Center Usage Reports: 2 years + current Departmental Copier Chargeback Reports: 2 years + current

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Record Title	Record Copy Custodian	Record Copy Minimum Retention Period
<p>C. Purchasing Control Records. Includes:</p> <ul style="list-style-type: none"> ▪ Purchase orders ▪ Purchase request forms (purchase requisitions) ▪ Supporting documentation 	Purchasing	6 years + current <i>Duplicate Copies:</i> 2 years + current
<p>25. REBATE PROGRAMS. Records relating to rebate programs administered by the County; includes:</p> <ul style="list-style-type: none"> ▪ Correspondence ▪ Rebate applications ▪ Supporting documentation 	All Departments Administering Rebate Programs	6 years after rebate is paid
26. REPORTS AND PLANS – FISCAL.		
A. Annual Financial Reports.	See: Audit Records – Audit Reports – Comprehensive Annual Financial Reports (CAFRs) above	
B. Monthly Financial Reports – Treasurer.	See: Treasurer Records below	
27. REVENUE COLLECTION RECORDS.	See: Treasurer Records below	
28. SALES TAX RECORDS.		
<p>A. Sales Tax Reports and Forecasts. County reports forecasting future sales tax revenues and trends.</p> <p><i>Note:</i> State of Colorado collects sales tax for the County and maintains the sales and use tax returns. The County may self-collect sales and use tax at some point in the future. The County downloads sales and use tax information from the State system.</p>	Finance	<p><i>Sales Tax Reports:</i> 6 years + current</p> <p><i>Forecasts:</i> 2 years + current</p>
<p>29. TREASURER RECORDS. Records relating to the billing, collecting and disbursing of all real and personal property taxes for the County, school district, municipalities and special districts that levy in the County.</p>		
A. Accounting Records.	See: Accounting Records, Accounts Payable Records and Accounts Receivable Records above	
<p>B. Apportionment Records. Includes:</p> <ul style="list-style-type: none"> ▪ Apportionment sheets for County funds ▪ Apportionment of general school funds, towns and all special districts 	Treasurer	6 years + current
C. Bank Records.	See: Bank Records above	

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Record Title	Record Copy Custodian	Record Copy Minimum Retention Period
D. Bankruptcy Records.		
1) Bankruptcy Case Logs. Logs containing summary information on bankruptcy court cases in which the County has filed claims for payment of taxes.	Treasurer	3 years + current
2) Bankruptcy Files and Indexes. Records documenting County claims for unpaid taxes against the assets of individuals and corporations involved in bankruptcy proceedings. Includes: <ul style="list-style-type: none"> ▪ Bankruptcy claims (copies) presented to Bankruptcy Court ▪ Payment schedules ▪ Spreadsheets 	Treasurer	Bankruptcy Files: 3 years + current after case is discharged or dismissed Bankruptcy File Indexes: Permanent
E. Bond Registers – General Obligation Bonds.	See: Bond Issue Records above	
F. Cash and Receipt Records and Reports.	See: Receipts for Monies Received by the Treasurer below	
G. Checks – All County Funds and Supporting Documentation. County checks and stubs that have been paid and cancelled by the Treasurer's office. Supporting documentation includes: <ul style="list-style-type: none"> ▪ Check and order registers ▪ Commissioners' Proceedings ▪ Monthly check reports, summaries of check transactions processed by the Treasurer 	Finance Treasurer See also: Bank Records above	6 years + current Duplicate Check Stubs: 6 years + current
H. Correspondence – Treasurer.	See: Section 15 General Records – Correspondence and General Documentation	
I. Delinquent Tax Records.	See also: Section 1 Assessor Property Taxation Records	
1) Affidavits of Posting and Publication – Delinquent Taxes.	Treasurer	Permanent (recorded with the Clerk and Recorder)
2) Mobile Home Distraint and Tax Lien Sale Files. Includes: <ul style="list-style-type: none"> ▪ Correspondence concerning redemptions ▪ Distraint warrants (copies) issued by the Treasurer for taxes due ▪ Notices of service by the Sheriff ▪ Certificates of Mobile Home Sale for Delinquent Taxes ▪ Other related records 	Treasurer	Permanent

Douglas County – Records Retention Schedule

Record Title	Record Copy Custodian	Record Copy Minimum Retention Period
3) Personal Property Tax Files. Includes: <ul style="list-style-type: none"> ▪ Certificates of Sale of Personal Property ▪ Correspondence with auctioneers and collection agencies ▪ Distraint warrants (copies) issued by the Treasurer for personal property taxes due ▪ Investigation reports ▪ Notices of sale of personal property ▪ Notices of service by the Sheriff ▪ Proofs of publication of notices ▪ Property inventories 	Treasurer	1 year + current
4) Redemption Certificates. Issued by the Treasurer for redemption of tax lien sale certificates.	Treasurer	6 years + current
5) Tax Deed Proceedings. Files containing documents and records pertaining to applications for Treasurer's tax deeds (not including Tax Lien Sale Certificates of Purchase or Treasurer's Tax Deed Notices).	Treasurer	6 years + current <i>Note:</i> Tax Deeds are recorded
6) Tax Lien Sale Record Books and Indexes. Listings and indexes of liens sold at the annual tax lien sale, showing names, addresses, legal descriptions, amounts sold at sale, purchasers, redemptions, and tax deeds issued.	Treasurer	Permanent
7) Unredeemed Certificates of Purchase and Assignments of Certificates of Purchase. Issued by the Treasurer to purchasers and assignees at the annual tax lien sale.	Treasurer	<i>Paid and Cancelled:</i> 6 years + current from date of redemption or issuance of tax deed, whichever is later <i>Unpaid and Uncollected:</i> 15 years + current <i>Outstanding Certificates Struck from Tax Roll:</i> 30 years + current
J. Investment Records.	See: Investment Records above	
K. Property Tax Records.		
1) Assessment Rolls, Adjustments, and Tax Dollar 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 assessed. Includes assessment rolls for: <ul style="list-style-type: none"> ▪ Cities and towns ▪ County Funds ▪ Drainage districts ▪ Special improvement districts ▪ Taxing districts 	Treasurer See also: Section 1 Assessor Property Records – Administrative Reports	6 years + current

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Record Title	Record Copy Custodian	Record Copy Minimum Retention Period
2) Board of Equalization Records.	See: Section 3 Board of County Commissioners Records – Board of Equalization	
3) Certificates of Property Taxes Due. Certifications of property taxes due on specified tax accounts.	Treasurer	10 years + current
4) Certifications of Levies and Revenue Reports. Report from the Board of County Commissioners to the Assessor and other entities certifying tax levies for all towns, cities, school districts and special districts within the County.	Finance	6 years + current
5) Delinquent Tax Records.	See: Delinquent Tax Records above	
6) Mass Payment Records. Correspondence, reports and supporting documentation submitted with tax payments covering multiple tax schedules.	Treasurer	1 year + current
7) Mobile Home Authentications. Copies of certifications that mobile home taxes have been paid that are used for movement permits and title applications.	Treasurer	10 years + current
8) Property Tax Revenue Limit. Taxing entities are allowed to increase their property tax revenue from the previous year by a maximum of 5.5%. Form is used for notification by the Division of Local Government (DOLA) of its calculation of the 5.5% property tax revenue limitation.	Finance	6 years + current
9) Public Disclosure Mill Levy Calculations – Law Enforcement Authorities. Annually, the Assessor certifies to each law enforcement authority in the County the total assessed value of all taxable property within the territorial limits of the authority and the mill levy that will generate the same property tax revenue as was generated in the previous year.	Finance	6 years + current
10) Tax Abatements Orders, Files and Worksheets. Orders and other records of property taxes abated and/or refunded; files and reports listing summary information concerning tax abatements.	Treasurer See also: Section 1 Assessor Property Taxation Records	Abatement Orders and Supporting Documentation: 6 years + current Abatement Files and Worksheets: 6 years + current

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Record Title	Record Copy Custodian	Record Copy Minimum Retention Period
11) Tax Deferral Records. Copies of tax deferrals and supporting documentation, including correspondence.	Treasurer	1 year + current
12) Tax Distribution Records. Records showing property tax amounts distributed to taxing authorities, including school districts.	Treasurer	6 years + current
13) Tax Levy Rates. Listings of mill levies from taxing authorities used to calculate annual property taxes.	Treasurer	6 years + current
14) Tax Rolls. Assessment rolls of all taxable property within the County.	Treasurer	Permanent
L. Receipts for Monies Received by the Treasurer.		
1) Cash and Receipt Records and Reports. Records of cash receipts and disbursements, cash balances and bank account balances; copies of receipts for all monies received other than property taxes and Specific Ownership Taxes, including State Treasurer receipts; daily cash summary reports; and deposit registers showing the amounts deposited daily into each County account.	Treasurer See also: Treasurer Records – Receipts below	Treasurer's Cash Receipts Summary Records: 6 years + current Cash Receipts: 6 years + current Daily Cash Summary Reports: 6 years + current Deposit Registers: 6 years + current
2) Receipts – Paid Property Taxes (Except Delinquent). Copies of receipts for property taxes paid. Includes tax receipts for: <ul style="list-style-type: none"> ▪ Real estate ▪ Personal property ▪ Special assessments 	Treasurer	6 years + current from date of payment
3) Specific Ownership Tax.	Treasurer	1 year + current
M. Reports – Treasurer.		
1) Monthly Reports to Board of County Commissioners and Statements of Cash Receipts and Disbursements. Reports summarizing fees payments collected for the month.	Treasurer	6 years + current
2) Treasurer/Assessor Reports of Valuation changes. Summarizes all changes to the tax roll by taxing district. Includes abatements, BAA's, Assessor memos, Treasurer's memos and cancelled taxes.	Treasurer	6 years + current Note: Provided to the Colorado Division of Property Taxation annually

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Record Title	Record Copy Custodian	Record Copy Minimum Retention Period
<p>30. WORKSHEETS – FINANCIAL. Documents such as rough notes, calculations or drafts assembled or created and used to prepare or analyze other documents; spreadsheets, worksheets, preparatory notes, tentative financial estimates and projections.</p>	<p>All Departments Creating Financial Worksheets</p>	<p><i>Worksheets in General:</i> Until no longer needed</p> <p><i>Worksheets with a Specific Fiscal Purpose (such as Human Services Monthly Worksheets):</i> 2 years + current after completion of State audit</p>