



**BOARD OF COUNTY COMMISSIONERS OF GUNNISON COUNTY, COLORADO  
RESOLUTION NO. 2017-31**

**A RESOLUTION ADOPTING GUNNISON COUNTY TREASURER AND PUBLIC  
TRUSTEE RECORDS RETENTION SCHEDULES**

WHEREAS, Gunnison County has established a uniform policy format and an adoption and periodic review process to promote consistency and uniformity throughout the organization; and

WHEREAS, the last formal review of the Treasurer's Office and Public Trustee records retention schedules, as well as filing with the State Archivist's Office, was in 1990, and many technological and process improvements have been made since that date; and

WHEREAS, the attached Records Retention Schedule – Treasurer's Office (Exhibit A) and Records Retention Schedule – Public Trustee's Office (Exhibit B) were created to reflect Gunnison County's current practices, which conform to Colorado State Archival statutes and Accounting Best Practices.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Gunnison County, Colorado that:

1. The attached Records Retention Schedule – Treasurer's Office (Exhibit A) is adopted and all previous versions are immediately rescinded; and
2. The attached Records Retention Schedule – Public Trustee's Office (Exhibit B) is adopted and all previous versions are immediately rescinded.

INTRODUCED by Commissioner Houck, seconded by Commissioner Messner, and adopted this 5<sup>th</sup> day of September, 2017.

BOARD OF COUNTY COMMISSIONERS  
OF GUNNISON COUNTY, COLORADO

Phil Chamberland, Chairperson

Jonathan Houck, Commissioner

John Messner, Commissioner

Attest:

  
Deputy County Clerk



**EXHIBIT A**

<b>Policy Name:</b>	Records Retention Schedule – Treasurer’s Office		<b>Policy Number:</b>	1.2.11.2.8	
<b>Approval Authority:</b>	Gunnison County Board of County Commissioners		<b>Date of Adoption:</b>	9/5/2017	
<b>Effective Date:</b>	9/5/2017	<b>Adoption Document:</b>	Resolution #2017-31		
<b>Review Date:</b>	9/5/2022	<b>Review Frequency:</b>	Every five (5) years.	<b>Policy Custodian:</b>	Treasurer’s Office

**PURPOSE**

This policy outlines the records retention schedule followed by the Gunnison County Treasurer. Generally these are records documenting and ensuring accountability for the receipt and expenditure of public funds.

**SCOPE**

This policy applies to all Gunnison County Treasurer records retention practices.

**DEFINITIONS**

- Retention Timeframes:
  - Permanent: These records will be retained permanently.
  - Number of Years: These records will be retained for the listed number of years, plus the balance of the current year.

**POLICY STATEMENTS**

<b>Documents, Records, Reports, Registers, and Logs</b>		
<b>State Reference</b>	<b>Document and Format</b>	<b>Retention</b>
3.2.1	Audit Trail Records--paper & digital	1 year
3.2.2	Audit Report--digital	6 years
3.6.1	Bank Records--paper & digital	6 years
3.3.2	Bankruptcy Case Logs (after dismissal)--paper	3 year
3.3.1	Bankruptcy Files (after dismissal)--paper	3 years
3.6.2	Bond Registers & Records (after termination)--paper	6 years
3.6.3	Cancelled Bonds & Coupons--paper	6 years
3.1.1	Cash Books--digital	3 years
3.1.3	Cash Summary Reports--digital	6 years
3.1.4	Deposit Register--paper & digital	7 years

All policies are subject to amendment. Refer to the Gunnison County website ([www.GunnisonCounty.org/Policies](http://www.GunnisonCounty.org/Policies)) for the official, most recent version of any policy adopted by the Gunnison County Board of County Commissioners.



3.4.1	Documents of Historical Interest--paper	Permanent
3.1.5	Fee Book--digital	2 years
3.8.2	General Ledger & Journals--digital	6 years
3.4.1	Historical Issues--paper	Permanent
3.6.4	Insufficient Funds Checks (Log Records)--paper	2 years
3.6.4	Insufficient Funds Uncollectable (after written off)---paper	1 year
3.6.5	Investment Reports--paper & digital	6 years
3.4.1	Records, File or Register over 100 Years Old--paper	Permanent
3.1.7	Register of Fees, Expenses & Commissions Earned	3 years
3.1.8	Special Improvement District Files--paper	10 years
3.8.4	Subsidiary Ledgers & Journals--digital	2 years
3.8.5	Trial Balances--digital	2 years
3.10.1	Warrants and Stubs--digital (by Finance office)	6 years
3.10.2	Warrants - Monthly Reports Files--digital (by Finance office)	1 year
3.10.4	Warrant Registers--digital (by Finance office)	6 years

<b>Receipts</b>		
<b>State Reference</b>	<b>Document and Format</b>	<b>Retention</b>
3.9.6	Mass Payment Files & Reports--paper & digital	3 years
3.1.2, 3.1.16	Receipts - Except tax, county clerk, irrigation districts, secretary of school district--digital	6 years
3.9.23	Receipts - Tax, county clerk, irrigation districts, secretary of school district--digital	10 years

<b>Tax Records</b>		
<b>State Reference</b>	<b>Document and Format</b>	<b>Retention</b>
3.9.1	Abatement Files & Worksheets--paper	6 years
3.9.2	Abatements (If kept by Assessor)--paper	10 years
3.8.1	Apportionment Records--paper	6 years
3.9.3	Assessment Rolls & Tax Warrants--digital	Permanent
3.9.4	Certificate of Taxes Due--digital	1 year
3.9.5	Distribution Records--paper & digital	10 years

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3.9.7	Mineral Rights Tax Sale Correspondence--paper	4 years
3.9.8	Mobile Home Authentication--digital	3 years
3.9.9	Mobile Home Distraint & Tax Liens--paper	4 years
3.9.10	Notice of Purchase Records--paper	Permanent
3.9.11	Personnel Property Files--paper (by Assessor's Office)	1 year
3.9.11	Personnel Property Files - Distrainted or Sold--paper	2 years
3.9.12	Property Condemnation Files--paper	10 years
3.9.13	Publication List - Delinquent Taxes--paper & digital	10 years
3.9.14	Redemption Certificates--paper & digital	5 years
3.9.15	Tax Deed Notice--paper	10 years
3.9.16	Tax Deed Proceedings--paper	10 years
3.9.17	Tax Deferrals--digital (by Finance office)	1 year
3.9.19	Tax Levy Rate--paper & digital	6 years
3.9.20	Tax Lien Certificate of Purchase - Non County--paper	6 years
3.9.20	Tax Lien Certificate of Purchase Struck to County--paper	30 years
3.9.21	Tax Lien Sale Index--digital	Permanent
3.9.22	Tax Lien Sale Record Books--paper	Permanent
3.9.18	Tax Notice--digital	Permanent
3.9.23	Tax Receipts--digital	10 years

**Methods of Record Destruction:**

The below methods are acceptable for destroying records. However, it is important to note that, when dealing with confidential information such as law enforcement and personnel information, these types of records must be shredded to prevent them from being reconstructed by unauthorized parties.

1. **Shred:** This method is most suited for the secure destruction of confidential records such as the ones mentioned above.
2. **Recycle:** This method is desirable for non-confidential records where possible. It promotes good conservation and reuse of paper resources.

Records that are the subject of a legal hold order should not be destroyed!

County Treasurers should keep a record of the records destroyed, regardless of whether destruction is coordinated at a centralized or decentralized level, to be able to show that destruction took place in the normal course of business. A log or form used to keep track of records destruction should include the following information at a minimum:

1. Date of destruction.
2. Destruction method.
3. Volume of records destroyed, usually in estimated cubic feet.



4. Records descriptions, such as the types and date ranges of the records destroyed [for instance: Property Tax Receipts (2002) or Bank records (2006)] or a listing of the specific file folder titles, depending on the level of tracking the County Treasurer wants to do.
5. Who authorized, supervised and/or accomplished the records destruction.
6. Retention Schedule reference numbers.

#### **COMPLIANCE**

This policy shall be complied with in all respects. Revisions to this policy may occur and every attempt will be made to provide prior notice of any such change. However, when deemed necessary in order to fully protect the County's interests, the interest of the public, and to more fully protect the safety of the public, including employees governed by this policy, this policy may be changed without notice. If modified, notice will be given to the Colorado State Archives.

#### **APPLICABLE LEGISLATION AND/OR RELATED REGULATIONS, POLICIES AND FORMS**

- \*C.R.S. §6-17-104
- C.R.S. §30-1-113
- C.R.S. §30-10-709
- C.R.S. §30-10-715
- C.R.S. §30-10-717
- C.R.S. §31-25-524
- C.R.S. §39-5-129
- C.R.S. §39-10-105
- C.R.S. §39-10-111
- C.R.S. §39-10-114
- C.R.S. §39-10-115
- C.R.S. §39-11-102
- C.R.S. §39-11-103
- C.R.S. §39-11-114
- C.R.S. §39-11-117
- C.R.S. §39-11-118
- C.R.S. §39-11-120
- C.R.S. §39-11-129
- C.R.S. §39-11-142
- C.R.S. §39-11-150
- C.R.S. §39-12-101
- C.R.S. §39-12-104
- C.R.S. §39-12-105
- C.R.S. §39-29-203
- Accounting Best Practices

\*C.R.S. §6-17-104 provides a default retention period of three years for records that State law requires to be retained when no retention period is otherwise specified.



**EXHIBIT B**

<b>Policy Name:</b>	Records Retention Schedule – Public Trustee’s Office	<b>Policy Number:</b>	1.2.11.2.6		
<b>Approval Authority:</b>	Gunnison County Board of County Commissioners	<b>Date of Adoption:</b>	9/5/2017		
<b>Effective Date:</b>	9/5/2017	<b>Adoption Document:</b>	Resolution #2017-31		
<b>Review Date:</b>	9/5/2022	<b>Review Frequency:</b>	Every five (5) years.	<b>Policy Custodian:</b>	Trustee’s Office

**PURPOSE**

This policy outlines the records retention schedule followed by the Gunnison County Public Trustee. Generally these are records documenting and ensuring accountability for the receipt and expenditure of public funds.

**SCOPE**

This policy applies to all Gunnison County Public Trustee records retention practices.

**DEFINITIONS**

- Retention Timeframes:
  - Permanent: These records will be retained permanently.
  - Number of Years: These records will be retained for the listed number of years, plus the balance of the current year.

**POLICY STATEMENTS**

<b>Administrative Records</b>		
<b>State Reference</b>	<b>Document and Format</b>	<b>Retention</b>
4.1	Budget Work Records--paper & digital	2 years
4.1	Certificate of Appointment/Performance Bonds--paper	6 years after bond expires
4.1	Contracts	6 years after expiration, fulfillment of all terms of agreement or contract or resolution of any disputes, whichever is later, provided that audit has been completed and agreement or contract no longer has any binding effect; except prior to destruction, evaluate for continuing legal, administrative or historical value. May be otherwise covered by County Clerk or other office.
4.1	Historical; Documentation; Records; Etc.--paper	Permanent

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4.1	Inventories	Until superseded
4.1	Job Procedures-Clerical & Routine Manuals--digital	2 years after superseded or obsolete
4.1	Job Procedures-Policies & Procedures--digital	Permanent
4.1	Legal Opinions-Enduring--digital & paper	Permanent
4.1	Legal Opinions-Routine--digital	2 years, then evaluate prior to destruction to determine that there is no further value.
4.1	Master Copies	Until superseded
4.1	Personnel Records-Employee - Active & Terminated--paper	10 years after retirement or separation, provided that records that are updated periodically may be destroyed when superseded and that medical records relating to hazardous material exposure are retained 30 years after separation.
4.1	Personnel Records-Employee - Temporary & Seasonal--paper	3 years after termination, except payroll and fiscal records
4.1	Program Planning Worksheets	Until no longer needed
4.1	Routine Correspondence & General Documentation--paper	2 years

<b>FINANCIAL RECORDS</b>		
<b>State Reference</b>	<b>Document and Format</b>	<b>Retention</b>
4.2	Accounting Records-Accounts Payable--digital	7 years
4.2	Accounting Records-Credit Card (after cancellation)--digital	2 years after cancellation
4.2	Accounting Records-Forms 1099 & W-9--digital	4 years
4.2	Bank Records - Routine--digital	3 years
4.2	Bank Records - Bank Statements, Reconciliation, etc.--digital	7 years
4.2	Expenditures Requests, Vouchers, etc.--digital	7 years
4.2	Operating Summaries--digital	Permanent
4.2	Petty Cash Records--digital	2 years after cancellation

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FORECLOSURE RECORDS		
State Reference	Document and Format	Retention
4.3	Foreclosure Continuance Books--digital	1 year, plus current
4.3	Foreclosure Ledgers--digital	7 years after recovery of money owed or when Public Trustee has no further interest in the proceeding.
4.3	Foreclosure Packet or Files--digital	7 years after recovery of money owed or when Public Trustee has no further interest in the proceeding.
4.3	Foreclosure Record books (NED, Mailing List, Combined Notice; COP; Withdrawal)--digital	7 years provided that all required information is recorded with the Clerk and Recorder, otherwise permanent.

RELEASE OF DEED OF TRUST RECORDS		
State Reference	Document and Format	Retention
4.4	Indemnifications - Releases w/o Evidence of Debt--paper	7 years provided that all required information is recorded with the Clerk and Recorder, otherwise permanent.
4.4	Lost Instrument Bonds--paper	7 years, or until such time as any claim made against the public trustee has been finally resolved.

**Methods of Record Destruction:**

The below methods are acceptable for destroying records. However, it is important to note that, when dealing with confidential information such as law enforcement and personnel information, these types of records must be shredded to prevent them from being reconstructed by unauthorized parties.

1. **Shred:** This method is most suited for the secure destruction of confidential records such as the ones mentioned above.
2. **Recycle:** This method is desirable for non-confidential records where possible. It promotes good conservation and reuse of paper resources.

Records that are the subject of a legal hold order should not be destroyed!

Public Trustees should keep a record of the records destroyed, regardless of whether destruction is coordinated at a centralized or decentralized level, to be able to show that destruction took place in the normal course of business. A log or form used to keep track of records destruction should include the following information at a minimum:

1. Date of destruction.
2. Destruction method.
3. Volume of records destroyed, usually in estimated cubic feet.
4. Records descriptions, such as the types and date ranges of the records destroyed [for instance: Foreclosure records (2005) or Release records (1979—1980)] or a listing of the specific file folder titles, depending on the level of tracking the Public Trustee wants to do.



5. Who authorized, supervised and/or accomplished the records destruction.
6. Retention Schedule reference numbers.

**COMPLIANCE**

This policy shall be complied with in all respects. Revisions to this policy may occur and every attempt will be made to provide prior notice of any such change. However, when deemed necessary in order to fully protect the County's interests, the interest of the public, and to more fully protect the safety of the public, including employees governed by this policy, this policy may be changed without notice. If modified, notice will be given to the Colorado State Archives.

**APPLICABLE LEGISLATION AND/OR RELATED REGULATIONS, POLICIES AND FORMS**

- \*C.R.S. §6-17-104
- C.R.S. §31-4-219
- C.R.S. §31-4-401
- C.R.S. §38-37-104(3)
- C.R.S. §38-37-104(6)
- C.R.S. §38-37-113
- C.R.S. §38-38-102
- C.R.S. §38-38-102(2)
- C.R.S. §38-38-107
- C.R.S. §38-38-110
- C.R.S. §38-38-110(3)
- C.R.S. §38-39-107
- Accounting Best Practices

\*C.R.S. §6-17-104 provides a default retention period of three years for records that State law requires to be retained when no retention period is otherwise specified.