

RECORDS MANAGEMENT MANUAL

COLORADO SPECIAL DISTRICTS

SCHEDULE NO. 5

FINANCIAL RECORDS

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.*

5.10 Accounts Payable Records

Records that serve as the basis for payment of bills by the special district, including copies of bills paid, copies of checks, invoices, purchase orders and receiving reports, and correspondence with vendors.

Accounts Payable Records in General

Retention: 6 years + current

Balance Sheets

Retention: Until updated

Bills Paid

Retention: 6 years + current

Invoices and Statements

Retention: 6 years + current

Publication of Bills Paid

See *Schedule 7 Affidavits of Publication*.

Reports of Bills Allowed

Listings of bills presented to the governing body or other authority for payment authorization.

Retention: 6 years + current

Charge Slips and Credit Card Statements

Documentation of charges for items such as printing and meals or credit card transactions.

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Retention: 2 years + current

Credit Card Records

Records of credit cards issued to the special district for district use.

Retention: 1 year + current after cancellation

Expense Records

Records maintained to document travel, mileage, claims for reimbursement and other expenses of district officials while on district business, including requests, authorizations, reimbursements and other similar transactions.

Retention: 2 years, provided audit has been completed

Form 1099

Sent to vendors such as contractors when the vendor's charges for services exceed \$600 for the year.

Retention: 4 years

Petty Cash Records

Records of petty cash fund account and requests for petty cash for various purposes.

Retention: 1 year + current

Purchasing Records

See *Schedule 5 Purchasing Records*.

Vendor Files

Files maintained as a unit to track accounts payable activity for specific vendors, including information such as Federal Taxpayer Identification Number, name and address, correspondence, copies of checks, etc.

Retention: 6 years + current

W-9 Forms

Forms used to record information, including taxpayer identification number, for vendors, contractors, and service providers paid more than \$600 per year.

Retention: 3 years + current

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5.20 Accounts Receivable Records

Records that serve as the basis for collection of amounts owed by vendors, organizations and citizens having accounts with the special district, and documentation of billing and collection of monies.

Accounts Receivable Records in General

Retention: 2 years + current

Balance Sheets

Retention: Until updated

Cash Books, Receipts and Reports

Cash book showing receipts, cash account pre-edit listing, daily cash reports and other documentation of receipt of monies for fees, parking tickets, rentals, registrations, etc.

Retention: 2 years + current

Cash Register Validation Tape

Retention: 1 year + current

Fee Receipts

See *Cash Books, Receipts and Reports* above.

Invoices and Statements Issued by the Special District

Billings by the district to outside companies or institutions for damages, supplies, services or repairs, etc.

Retention: 6 years + current

Utility Billing Records

See *Schedule 5 Utility Billing*.

5.30 Agreements And Contracts - Financial

See *Schedule 7 Agreements and Contracts*.

5.40 Audit Records

Records documenting external audits of the financial position of the district.

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Agreements – Audit Services

See *Schedule 7 Agreements and Contracts*.

Audit Reports

Annual or special reports prepared by external auditors examining and verifying the special district's financial activities or the financial activities of a fund, department or other component of the district government.

Retention: Permanent

Audit Work Papers

Documentation consisting of routine correspondence with auditors and copies of district records compiled for use by auditors in performing an audit.

Retention: 2 years + current after completion of audit

5.50 Bank Records

Records documenting the current status and transaction activity of special district funds held at banks.

Bank Records – In General

Retention: 2 years + current

Bank Statements

Monthly statements showing the amount of money on deposit to the credit of the district.

Retention: 6 years + current

Check Records

Cancelled Checks

Retention: 6 years + current

Duplicate Copies of Checks

Carbon copies or photocopies of checks issued and maintained solely as a quick reference source.

Retention: 1 year + current

Register – Check

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Chronological listing of check entries.

Retention: 6 years + current

Stubs – Check

Retention: 1 year + current

Voided Checks

Retention: 1 year + current

Certificates of Deposit

See *Schedule 5 Investment Records*.

Deposit Pass Books

Records of district savings account deposits, withdrawals and balances.

Retention: 6 years + current

Deposit Slips

Bank cashiers' slips showing amount and date of deposit of monies into district accounts.

Retention: 1 year + current

Money Market Certificates

See *Schedule 5 Investment Records*.

Reconciliations

Retention: 6 years + current

Savings Bond Records

See *Schedule 5 Investment Records*.

Trial Balances

Retention: 2 years + current

5.55 Bankruptcy And Foreclosure Records

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Records documenting bankruptcies and foreclosures in which the special district has some kind of a financial interest due to liens, unpaid assessments, unpaid fees or bills, etc.

Retention: 6 years + current after the district recovers money owed or has no further interest in the proceeding.

5.60 Bids

See *Schedule 5 Purchasing Records*.

5.70 Billing Records

See *Schedule 5 Accounts Receivable Records and Utility Billing*.

5.80 Bond Issue Records

Bond Issue Files

Records that document the authorization to finance improvements through bonded indebtedness and implementation of bond issues, including bond anticipation notes, general obligation bonds, revenue and refunding bonds, water bonds and special improvement bonds; usually include correspondence and general documentation, authorizations supporting financial arrangements, bond ratings, contracts or sales agreements, and sample copies or specimens of bonds sold as evidence of district indebtedness.

Retention: 2 years after final payment

Bond Issue 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 special district by the bond agent or bond counsel.

Retention: Permanent

Bonds, Notes and Coupons Paid

Canceled or redeemed bonds and coupons received from paying agents throughout the lifetime of the bond issue; cancelled upon receipt.

Retention: 1 year after maturity

Bond Registers and Ledgers

Used to document the redemption of coupons for issued bonds. Bond registration and redemption transactions may be handled by a bond registration or paying agent for some districts.

Retention: Permanent

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5.90 Bonds - Public Officials

See *Schedule 15 Bonds*.

5.100 Budget Records

Budget – Final Adopted

Final financial plan for the budget period established by the special district as approved by the governing body for the allocation and budgeting of all expenditures of the district.

Retention: Permanent

Duplicate Copies: Until superseded

Budget – Preliminary

Draft version of the budget presented for public inspection and review prior to consideration of the budget by the governing body.

Retention: 1 year after adoption of final budget

Duplicate Copies: Until final budget is adopted

Budget Reports

Monthly or Quarterly Reports

Periodic reports regarding the status of receipts and disbursements in comparison to the adopted budget.

Retention: 2 years + current

Year-End Reports

Summary annual budget reports compiled at year-end.

Retention: 6 years + current

Budget Work Papers

Papers used to assist in the preparation and review and decision-making processes for district budget requests, including reports, budget instructions, worksheets, spending plans, budget proposals, financial forecasting reports and similar records.

Retention: 1 year + current

5.120 County Revenue Programs

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See *Schedule 5 Government Revenue Programs*.

5.130 Expense Records

See *Schedule 5 Accounts Payable Records*.

5.140 Federal Revenue Programs

See *Schedule 5 Government Revenue Programs*.

5.150 Fee and Rate Schedules and Supporting Documentation

Fee and rate schedules and supporting documentation justifying the determination of special district fees and rates; i.e., calculations, methodology for establishing the fee or rate, comparisons with other districts, projections of revenue based on recommended fees or rates, etc. See also 5.20, *Accounts Receivable Records* for fee collection records.

Fee and Rate Schedules and Supporting Documentation (Except for Utility Rates)

Retention: Retain current and previous schedules and associated supporting documentation

Utility Rate Schedules and Supporting Documentation

See 5.360.H, Rate Schedules and Supporting Documentation – Utility Billing.

5.160 Financial Guarantees

Records relating to the acquisition and release of various forms of financial guarantee -- including escrow accounts, letters of credit, liens, promissory notes — required by the district 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.

Retention: 1 year after expiration, completion of guaranteed project (if applicable) or release of the guarantee by the special district

5.170 Financial Reports

See *Schedule 5 Reports – Financial*.

5.180 Fixed Asset Records

Inventories and listings kept to track and control the fixed assets of the district, including buildings, real estate, office equipment, tools, machinery and other equipment.

Acquisitions

See *Schedule 16 Acquisition Records*.

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Annual Reports

Worksheets compiled for annual reports listing totals of all fixed assets, purchases and disposition of assets.

Retention: Until superseded

Auction Records

Summary reports and other records of district property sold at public auction.

Retention: 2 years + current

Depreciation Detail

Retention: 3 years + current

Disposition Records

Records of disposal of district property (nonreal estate) and unclaimed, abandoned or confiscated property such as bicycles and vehicles by competitive bidding or destruction, including date, department name, description of item, value, disposition, method and reason for disposition, condition, value and approvals.

Retention: 3 years + current after disposition of property

Fixed Asset Files

Listings of all special district property (buildings and real estate), vehicles, equipment and furniture. Includes description, cost, date purchased, location, name of vendor and depreciation.

Retention: 10 years

Inventories – Fixed Assets

Listings of expendable and nonexpendable property of the district, including buildings, real estate, vehicles, furniture, equipment, supplies and other items owned or administered by the special district.

Retention: Until revised

Surplus Property Records

Documentation of the sale of surplus real property, including invitations, bids, acceptances, lists of materials, evidence of sales and related correspondence. See also *Schedule 16 Sale or Transfer of Property Records*.

Retention: 6 years after final payment

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5.190 Franchise Records

Records pertaining to the award, operation or termination of a license or franchise granting to any person or entity the right or privilege to erect, construct, operate or maintain upon, over or across the streets or alleys of the district a street railway, electric light plant or system, gasworks, gas plant or system, geothermal system, solar system, or telegraph or telephone system, or other similar services and the collection of franchise fees or occupation taxes from franchise holders

Retention: 6 years + current after expiration of franchise and completion of all terms and conditions of the franchise, *except* retain register or other listings of franchises permanently

5.200 Fund Records

See also *Schedule 5 Accounts Receivable Records* and *Accounts Payable Records* for fund receipts and expenditures.

Fund Establishment

Records pertaining to the creation and purposes of special funds that are separate from the General Fund.

Retention: Permanent

Trust Fund Records

Documentation of bequests to the special district.

Retention: 2 years after trust fund closed

5.210 Government Revenue Programs

Records pertaining to governmental programs allocating state or federal revenue sharing funds to special district for specific purposes. See also *Schedule 5 Grants*.

Colorado Department of Revenue Monthly Revenue Distribution Report

Report includes account number, name, jurisdiction, filing period, source, tax, penalty, interest, distribution and Department of Revenue interest/days.

Retention: 1 year + current after completion of audit

Revenue Sharing

Documentation and reports of the district's receipt and reallocation of federal revenue sharing funds, including public notices, expenditure records and reports, project records, financial and payroll records, etc. See also *Schedule 7 Project Files*.

Retention: 6 years + current

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Instructions for Completing Government Forms

Retention: Until superseded or obsolete

State Revenue Programs

Conservation Trust Fund (Lottery)

Records of allocations to and receipt by the district of lottery funds.

Retention: 6 years + current

Specific Ownership Tax

Retention: 6 years + current

5.220 Grant Records

Files pertaining to applications for grants and the administration, monitoring and status of grants received by the district from private and governmental sources. See also 5.210, *Government Revenue Programs*.

Audits – Grants

See 5.40, Audit Records.

Grants From the Special District

1. Awarded Grants and Supporting Documentation

Documentation of awarded grants from the special district, including records of grant application, performance under the grant, grant contracts and agreements, annual and final performance reports.

Retention: Duration of grant + 6 years

2. Rejected Grants and Supporting Documentation

Documentation of grants by the special district that are either rejected by the grantee or not awarded by the district.

Retention: 1 year + current after rejection or withdrawal

Grants to the Special District

1. Awarded Grants

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Documentation of awarded grants that are accepted by the district, including records of grant application, performance under the grant, grant contracts and agreements, annual and final performance reports.

Retention: Duration of grant + 6 years

Rejected Grants

Documentation of grants applied for by the district and either rejected by the grantor or not accepted by the district.

Retention: 1 year + current after rejection or withdrawal

Reports – Grant-Funded Programs

Periodic reports on the administrative and fiscal operations of federal- or state-funded programs compiled on a monthly, quarterly or semi-annual basis.

Retention: 3 years after completion of all applicable audits

Supporting Documentation

Background supplemental information relating to grant applications and administration.

Retention: 3 years after conclusion of the grant

5.240 Insurance Records

Certificates of Insurance

Documentation provided by insurance providers as proof of insurance coverage for specific purposes. See also 7.280.A, *Project Records* for Certificates of Insurance relating to Capital Projects.

Retention: 6 years after expiration

Major Special District Projects

Retention: 10 years after substantial completion

Other Certificates of Insurance

Retention: 6 years after expiration

Claim Records

Records of claims for damages made by the special district against other parties and made by other parties against the district.

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Claim Records

Statements of claims and completed claim forms. See also *Schedule 13 Claims*.

Retention: 6 years + current

Claim Reports

Summary reports regarding handling and disposition of claims made against the special district and/or its insurance company by other parties.

Retention: 6 years + current

Public Entity Risk Management Pool Records

See *Claim Records* above and *Insurance Policies* below.

Employee Insurance Claim Records

Records pertaining to employee claims for medical, dental, long-term disability and other insurance coverage. See also *Schedule 15 Benefits*.

Retention: 3 years + current after incident is closed and all rights of appeal have expired

Insurance Policies

Documents issued by the insurance company to outline liability, theft, fire, accident, property damage and other coverage and risk control standards for the special district under the insurance policy.

Retention: 6 years after expiration of policy, or after all claims made under the policy are settled, whichever is later

Risk Management Policies

See *Schedule 7 Policies and Procedures Documentation*.

Unemployment Insurance

See *Schedule 15 Unemployment Insurance*.

Workers' Compensation

See *Schedule 15 Workers' Compensation*.

5.250 Inventories

See *Schedule 5 Fixed Asset Records*.

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5.260 Investment Records

Records documenting various investments made by the special district.

Bank Statements – Investments

Retention: 2 years after investment ends

Certificates of Deposit

Retention: 6 years + current after maturity

Certificates of Deposit – Registers

Retention: 6 years after maturity

Investment Policies

See *Schedule 7 Policies and Procedures Documentation*.

Money Market Certificates

Retention: 6 years + current after maturity

Reports – Investment of Funds

Retention: 10 years, provided audit has been completed

Savings Bond Records

Retention: 6 years + current after final payment

Stocks and Bonds

Retention: 6 years + current after disposition

Treasury Bills and Notes

Retention: 6 years + current after maturity

5.270 Ledgers And Journals

General Ledger

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

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Retention: Permanent

Journal Entries

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.

In General

Retention: 2 years + current

Payroll Register – Year-End

See *Schedule 15 Payroll Records*.

5.280 Loan Records

Records of loans entered into by the special district. See also *Schedule 5 Grant Records*.

Approved Loans

Retention: 6 years + current after the loan is paid

Rejected Loans

Retention: 1 year + current after rejection or withdrawal

Public Improvement Loans

Significant loans obtained to finance public improvements.

Retention: Follow retention period specified for type of project records (see *Schedule 7 Project Records*) if a specific retention period is not specified by the loaning agency

Routine Loans

Minor loans obtained for purposes other than public improvements.

Retention: 6 years + current after payment and cancellation

5.290 Payroll Records

See *Schedule 15 Payroll Records*.

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5.300 Purchasing Records

Records pertaining to procurement of services or commodities, including purchase requisitions, purchase orders, vouchers, field orders, work orders, invoices and supporting documentation for purchases.

Purchasing Records in General

Retention: 6 years + current

Agreements – Procurement

See *Schedule 7 Agreements and Contracts and Project Files*.

Advertisements for Bids

See *Schedule 7 Affidavits of Publication*.

Auction Records

See *Schedule 5 Fixed Asset Records*.

Bids

Bids, quotes and proposals regarding services and commodities received by the district in response to solicitations.

Accepted Bids

Received from successful bidders.

Retention: 6 years + current after acceptance of the bid

Rejected/Unsuccessful Bids

Received from unsuccessful bidders.

Retention: 2 years + current after contract is awarded or PO is issued

Unsolicited Bids

Received from bidders without solicitation from the district.

Retention: 2 years + current

Lease-Purchase Records

Records pertaining to the acquisition of property by lease-purchase transactions.

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Retention: Term of lease-purchase arrangement + 6 years

Procurement and Purchasing Policies

Directives, memoranda or manuals pertaining to policies established by the district for the procurement of commodities and services. See also *Schedule 7 Policies and Procedures Documentation*.

Retention: Permanent

Duplicate Copies: Until superseded

Purchasing Control Forms

Purchase orders, purchase requisitions, field purchase orders, vouchers and other forms documenting the procurement process.

Retention: 6 years + current

Solicitations and Specifications

Requests for proposals (RFPs), requests for quotations (RFQs), and other solicitations by the district for competitive bids, proposals or quotes for the provision of services or commodities; includes bid specifications.

Retention: 6 years + current

State Bid List

Retention: Until superseded

Vendor Lists

Listings of vendors providing goods and services to the special district, usually including names, addresses, phone numbers, description of goods or services provided.

Retention: Until superseded or obsolete

5.310 Rate Schedules

See *Schedule 5 Fee and Rate Schedules*.

5.315 Rebate Program Records

Records relating to rebate programs administered by special districts; includes rebate applications, correspondence, and other supporting documentation.

Retention: 1 year + current after the rebate is paid, provided that the records have been audited

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5.320 Receipts - Fees Paid

See *Schedule 5 Accounts Receivable Records*.

5.330 Reports - Financial

Reports created for internal use to document the status of funds, bank accounts, investments and other accounting of district funds, including financial projection reports.

Annual Financial Reports

Statistical reports on the financial affairs of the district or specific departments, including a statement on the value of all district owned property and an accounting of all income and expenditures in relationship to the final budget.

Retention: Permanent

Audit Reports

See *Schedule 5 Audit Records*.

Budget Reports

See *Schedule 5 Budget Records*.

Comprehensive Annual Financial Report (CAFR)

See 5.40.B, Audit Reports.

County Treasurer's Reports

Periodic reports of the County Treasurer regarding the distributions of taxes collected on behalf of the special district, including information regarding taxes collected, interest and fees.

Retention: 10 years + current

Payroll Reports

See *Schedule 15 Payroll Records*.

Revenue and Expenditure Reports

Reports including information regarding cost analysis, itemized expenditures and revenue sharing.

Retention: 6 years + current

Departmental Expenditure Reports

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Retention: 1 year + current

Financial Reports – Monthly

Retention: 2 years + current

5.340 Tax Collection Records

Licenses Issued to Special District

License certificates which are typically posted in the district office that are issued by other agencies to the district, including State sales tax license, withholding tax registration, State certificate of exemption, etc.

Retention: 1 year after expiration

Property Tax Records

Records pertaining to the district's property tax assessment, including mill levy certifications to the County, notices of assessed valuation received from the County, abstracts of assessment and registers or listings of property tax assessed on parcels of land in the district.

Retention: Permanent

Sales and Use Tax Records

Records pertaining to the collection and refund of sales and use tax, including sales tax collection reports.

Applications – Sales Tax

Retention: 2 years + current after business terminates

Audits – Sales Tax

Retention: 3 years + current

Delinquent Sales/Use Tax Notices

Retention: 5 years + current

Master File – Sales Tax

Retention: Until updated

Motor Vehicle Sales Tax Receipts

Retention: 1 year + current

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Register – Sales and Use Tax

See also *Schedule 5 Ledgers and Journals*.

Retention: Permanent

Returns – Sales and Use Tax

Retention: 3 years + current

Transaction Journal/Log

Record of sales and use tax daily transactions.

Retention: 2 years + current

Specific Ownership Tax Records

Retention: See Schedule 5 Government Revenue Programs

5.350 Travel Expenses

See *Schedule 5 Accounts Payable Records*.

5.360 Utility Billing

Records relating to the billing of customers for utility services.

Account History Listing

Retention: 2 years + current after account closed

Adjustment Records

Records documenting account adjustments to customer accounts for water, sewer, power or other utility services provided by the district.

Retention: 2 years

Billing Journals

Utility billing journals and registers for water, sewer or electric service. See also *Schedule 5 Ledgers and Journals*.

Retention: 6 years + current

Cash Receipt Journals

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Retention: 2 years + current

Initial Status Report

Retention: 1 year + current

Meter Records

Records relating to installation or removal of utility service meters and meter readings for water or electric service.

Calibration and Testing Records

Documentation of testing and calibration of district operated water and power meters for accuracy.

Retention: Life of equipment + 1 year

Meter Books

Used to record readings of customer's utility usage for billing purposes.

Retention: 2 years + current

Meter Deposit Receipts

Retention: 1 year + current

Meter Installation, Maintenance and Repair

Retention: 2 years

Meter Inventory

Retention: Until superseded

Meter Location Records

Retention: 1 year after removal of meter

Meter Orders

Retention: 1 year + current

Meter Reading Exception Report

Retention: 1 year + current

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Meter Reading Sheets

Retention: 2 years + current

Nonpayment Billing Notices

Records of notices sent to utility customers regarding nonpayment of utility billings and termination of service.

Initial Notices

Retention: 6 months

Final Notice

Retention: 1 year

Security Deposit Records

Records documenting customer payment of a security deposit to receive water, sewer, power or other utility services.

Retention: 2 years after refund or last action

Service Orders

New Service Orders

Records documenting new utility service.

Retention: 1 year + current

Trouble Orders

Records documenting utility service complaints and problems.

Retention: 1 year + current

Turn-Off Orders

Records documenting the termination of utility service.

Retention: 2 years + current

Statements

Water and sewer billing statements or invoices.

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Retention: 3 years + current

Utility Rate Schedules and Supporting Documentation

See 5.360.H, Rate Schedules and Supporting Documentation – Utility Billing.

Utility Rate Schedules and Supporting Documentation

Fee and rate schedules and supporting documentation justifying the determination of special district utility fees and rates; i.e., calculations, methodology for establishing the fee or rate, comparisons with other districts or comparable municipalities, projections of revenue based on recommended fees rates, etc.

1. Flat Rate Documentation

Retention: Until metered rates are established and billed

2. Metered Rate Documentation

Retention: 3 years + current

5.370 Warrants/Checks

See *Schedule 5 Accounts Payable*.

5.380 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, and other documentation of a preliminary or deliberative and transitory nature. See also *Schedule 7 Worksheets and Drafts*.

Retention: Until no longer needed