

## Bonds and Bonding

Record Title	Description	Retention	Classification	Comments	Schedule #
Bond Anticipation Notes	These are notes used by counties pursuant to an appropriation resolution for bonds in anticipation of payable ad valorem taxes and constitute a full obligation of the county, "the bond anticipation notes and the interest on them shall be secured by a pledge of the full faith and credit of the county" (UCA 11-14-19.5 (1995)) in "the manner and subject to conditions of the Utah Municipal Bond Act" (UCA 17-4-4 (1995)).	1 year after being redeemed.	Public	Approved by GRAMPA 10/23/2002	BN-001
Bond Issue Files	These files document the implementation of significant county bonds (i.e., revenue or special bonds), but not general obligation bonds. These files include authorizations supporting financial data, contracts or sales agreements, destruction certificates, and sample copies of bonds sold as evidence of county indebtedness.	Permanent. May be transferred to the County Archives.	Public	Approved by GRAMPA 10/23/2002	BN-002
Bond Redemption and Destruction Certificates	These are certificates sent to the county by the paying agent that track pay and destruction of bond coupons.	3 years after expiration of bonds and then file in Bond issue files.	Public	Approved by GRAMPA 10/23/2002	BN-003
Bond Redemption Registers	These are registers used to record the redemption of coupons for county bonds.	3 years after redemption of coupon	Public	Approved by GRAMPA 10/23/2002	BN-004
Bond Registration Files	These are the issuing agent's copies of bond registration stubs.	2 years	Public	Approved by GRAMPA 10/23/2002	BN-005
Bonds, Notes and Coupons Paid Files	These are the actual bonds and coupons redeemed throughout the lifetime of the bond.	1 year after being redeemed.	Public	Approved by GRAMPA 10/23/2002	BN-006
General Obligation Bonds	These issued bonds are not payable solely from revenues other than those derived from ad valorem taxes. They constitute a full general obligation of the county for the prompt and punctual payment of principal and interest. The revenue derived from the sale of bonds shall be applied only to the purpose specified in the order of the county legislative body (UCA 17-17-1 (1995)).	1 year after being paid or cancelled.	Public	Approved by GRAMPA 10/23/2002	BN-007
Revenue Bonds	These bonds are issued by the county commission payable solely from revenues attributable to the extension and improvements to revenue producing facilities (UCA 17-12-1 (1995)).	1 year after being paid or cancelled.	Public	Approved by GRAMPA 10/23/2002	BN-008