

## County/Local Retention Schedule Instructions

### Indiana Archives and Records Administration (IARA) – County Records Management

These instructions apply to all approved County/Local Records Retention Schedules.

- 1) **Officials should first reference their office-specific Retention Schedule.** If no listed Record Series covers the record's subject matter, then refer to the County/Local General Retention Schedule (GEN).
- 2) **Copy of Record vs. Duplicate:** A "Copy of Record" is the record that your agency has chosen to be the official record which fulfills all Records Retention Schedule and other state and federal rules that affect the record. A Duplicate is any other record that contains the same information. Unless the record is defined on the retention schedule as CRITICAL, Duplicates are considered a non-record and may be destroyed at any time. No permission from IARA or your county Commission of Public Records is required, and no forms need be submitted.
  - a) **A record which is contained in a federal database** cannot be your Copy of Record, because it is not a State of Indiana record. The information that existed as a State of Indiana record BEFORE you submitted it to the federal government is your Copy of Record.
- 3) **Records NOT designated as PERMANENT or CRITICAL on any retention schedule:**
  - a) These records may be destroyed **ONLY** after they have reached the end of their designated retention period **AND** you have filled out a [Notice of Destruction of County/Local Government Records in Accordance with an Approved Retention Schedule](#) (SF 44905).
  - b) **After destruction**, submit a copy of the completed form to the Secretary of your county Commission of Public Records.
  - c) **If your office would prefer to donate the records to an interested historical entity instead of destroying them**, a SF 30505 must be submitted to IARA and to the county Commission of Public Records, and approval must be received from both parties.
- 4) **Record Series designated as PERMANENT on any retention schedule, but NOT designated as CRITICAL**, must be preserved permanently, but there are several options for fulfilling this requirement:
  - a) Original records may be **maintained permanently in the office of origin.**
    - i) **Original records may be microfilmed**, with the **microfilm retained permanently in the office of origin.** Once the microfilm has been verified for completeness and legibility, it is considered the **Copy of Record** (see Item 2 above), with all records retention schedule instructions applying to it, while **the original version is considered a Duplicate.** (See Item 2 above.)
  - b) **A request to transfer** original, microfilmed, or electronic records (SF 48883) may be **submitted to IARA** if storage space does not allow for maintaining the Copy of Record at the originating office. However, such requests will be approved **only at the discretion of the Indiana Archives.** Title to any record transferred to the Archives transfers along with the record, per Indiana Code 5-15-5.1-11.
  - c) If, after reviewing the SF 48883, the State Archives cannot or does not wish to collect the records, State Archives staff will advise the office of origin on whether the entire record must be maintained permanently in the office, or the records may be weeded according to criteria which the State Archives will provide.
- 5) **Record Series designated as CRITICAL MUST be microfilmed** according to the standards outlined in 60 IAC 2 / Indiana Rules of Court Administrative Rule 6. Copies must be distributed and retained as indicated in the retention instructions for that Record Series.
  - a) **Copies ADDITIONAL to the required list** are duplicates and may be destroyed at any time. (See Item 2 above.)
- 6) **Records whose subject matter is NOT COVERED by any Record Series** on an approved retention schedule may be **destroyed OR transferred to the Indiana Archives OR transferred to a local historical entity**, ONLY after a [Request for Exception to County/Local Retention Schedule or Permission to Dispose Of Non-Scheduled County/Local Public Records \(PR-1\)](#) (SF 30505) has been submitted to IARA and to the county Commission of Public Records, and approval has been received from both parties.

- 7) **MICROFILMING IN GENERAL: ANY record MAY be microfilmed** according to the standards outlined in 60 IAC 2/Indiana Rules of Court Administrative Rule 6, to meet storage or access needs in the office of origin, whether or not the specific Record Series requires such microfilming.
  - a) Once the microfilm has been verified for completeness and legibility, it is considered the **Copy of Record (see Item 2 above)**, with all records retention schedule instructions applying to it, while **the original version is considered a duplicate**.
- 8) **ELECTRONIC RECORDS: For ANY records whose original version is electronic**, or for offices wishing to duplicate such records electronically, **contact IARA's Electronic Records Program** (erecords@iara.in.gov) for advice and instructions on preservation.
- 9) **In the case of an applicable legal hold**, destruction or transfer of all record-types must be delayed.
- 10) **ADDITIONAL GUIDELINES**
  - a) Any record or file whose contents **fall under more than one Record Series** must be maintained for the **longest applicable retention period**.
  - b) With the exception of RS GEN 10-16, (which covers only the specific Payroll Record forms listed) **specific forms or reports listed in the description of a Record Series are provided as examples**, not an exclusive or exhaustive list. If a Record Series describes the subject matter of your record, then the Record Series likely covers your record.
  - c) If you are **unsure about whether your records are covered by an existing Record Series**, please contact IARA's County/Local Records Management team (cty@iara.in.gov/317-232-3380) for advice before listing the record on an SF 30505.
  - d) **Item Numbers** on this Schedule are used for reading convenience only; they are **not a permanent part of the Record Series**. Copies of this Retention Schedule printed from the IARA website may list the Record Series in a different order due to automated sorting.
- 11) **Please see IARA's [County/Local Records Custodian Handbook](#) for complete information on proper destruction procedures for eligible records.**



Special Districts Retention Schedule (SD)  
 Indiana Commission on Public Records – County Records Management

RECORD SERIES	TITLE/DESCRIPTION	RETENTION PERIOD
<b>BOOKS, LEDGERS, REGISTERS AND JOURNALS</b>		
SD 10-1	BOND REGISTER  Form 53	DESTROY six (6) calendar years after completion of project and after receipt of STATE BOARD OF ACCOUNTS Audit Report.
SD 10-2	Form 358 – Ledger of Receipts, Disbursements and Balances Form 359 – Ledger of Appropriations, Encumbrances, Disbursements and Balances	PERMANENT. May microfilm according to 60 IAC 2 standards. Original may be retained in office or transferred to the Indiana State Archives pursuant to IC 5-15-6-6 at such time as original record no longer has official value but has historical value. If microfilmed, original may be destroyed upon receipt of written approval from the county commission of public records and Indiana Commission on Public Records.
<b>UTILITY FORMS</b>		
SD 10-3	Form 302 – Water Utility Voucher Register (short form) – Class A and B Form 303 – Water Utility Voucher Register (long form) – Class A and B Form 304 – Water Utility Journal (Class C) Form 309 – Wastewater Utility Journal	PERMANENT. May microfilm according to 60 IAC 2 standards. Original may be retained in office or transferred to the Indiana State Archives pursuant to IC 5-15-6-6 at such time as original record no longer has official value but has historical value. If microfilmed, original may be destroyed upon receipt of written approval from the county commission of public records and Indiana Commission on Public Records.
SD 10-4	Form 313A – Water and Sewage Utility Register of Cash Receipts-Consumers  Form 313C – Water and Sewage Utility Combined Register of Daily Cash Receipts-Consumers	DESTROY after four (4) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
SD 10-5	Form 314 – Guarantee Deposit Register Form 319 – Water Utility Simplified Cash Journal (Class C) Form 321 – Consumer's Ledger – Water Utility Form 322 – Consumer's Ledger – Municipal Water and Sewage Utility Combined) Form 323 – Simplified Cash Journal – Municipal Sewage Utility Form 324 – Consumer's Ledger – Municipal Sewage Utility Form 330 – Revenue Register – Water and Wastewater (Class A and B) Form 331 – Expense Register – Water and Wastewater (Class A and B)	PERMANENT. May microfilm according to 60 IAC 2 standards. Original may be retained in office or transferred to the Indiana State Archives pursuant to IC 5-15-6-6 at such time as original record no longer has official value but has historical value. If microfilmed, original may be destroyed upon receipt of written approval from the county commission of public records and Indiana Commission on Public Records.
<b>ASSET INVENTORY</b>		
SD 10-6	Form 315A – Inventory Sheet	DESTROY after four (4) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
SD 10-7	Form 369 – General Fixed Asset Account Group	PERMANENT. May microfilm according to 60 IAC 2 standards. Original may be retained in office or transferred to the Indiana State Archives pursuant to IC 5-15-6-6 at such time as original record no longer has official value but has historical value. If microfilmed, original may be destroyed upon

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		receipt of written approval from the county commission of public records and Indiana Commission on Public Records.
SD 10-8	Form 100R – Certified Report of Names, Addresses, Duties and Compensation of Employees	PERMANENT. May microfilm according to 60 IAC 2 standards. Original may be retained in office or transferred to the Indiana State Archives pursuant to IC 5-15-6-6 at such time as original record no longer has official value but has historical value. If microfilmed, original may be destroyed upon receipt of written approval from the county commission of public records and Indiana Commission on Public Records.
SD 10-9	SCIENTIFIC OR ENGINEERING RECORDS/ LABORATORY BENCH SHEETS AND OPERATION DATA  Daily and monthly records.	DESTROY three (3) calendar years after information has been transferred to data summary sheet or final report.
SD 10-10	SCIENTIFIC OR ENGINEERING RECORDS/DATA SUMMARY SHEET/FINAL REPORT  Annual summary records.	PERMANENT. May microfilm according to 60 IAC 2 standards. Original may be retained in office or transferred to the Indiana State Archives pursuant to IC 5-15-6-6 at such time as original record no longer has official value but has historical value. If microfilmed, original may be destroyed upon receipt of written approval from the county commission of public records and Indiana Commission on Public Records.
SD 10-11	SCIENTIFIC OR ENGINEERING RECORDS/LAND AND OPERATION DATA  Daily and monthly reports.	DESTROY three (3) calendar years after information has been transferred to final report.
SD 10-12	SCIENTIFIC OR ENGINEERING RECORDS/ LAND AND OPERATION FINAL REPORTS  Annual summary reports.	PERMANENT. May microfilm according to 60 IAC 2 standards. Original may be retained in office or transferred to the Indiana State Archives pursuant to IC 5-15-6-6 at such time as original record no longer has official value but has historical value. If microfilmed, original may be destroyed upon receipt of written approval from the county commission of public records and Indiana Commission on Public Records.

The **Special Districts General Retention Schedule** has been prepared in accordance with the STATE BOARD OF ACCOUNTS *Accounting and Uniform Compliance Guidelines Manual for Special Districts* for use by the following entities:

1. Conservancy Districts
2. Regional Water, Sewage and Solid Waste Districts
3. Solid Waste Management Districts
4. Fire Protection Districts
5. Airport Authorities
6. Public Transportation Corporations
7. Regional Planning Commissions
8. Other Special Districts, Such As Port Authorities, Flood Control Districts, Building Authorities, Fire Protection Territories, Water Authorities or any other district required to follow state statutes and audited by the State Board of Accounts.

Adopted January 21, 2015 by the Oversight Committee on Public Records