



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

DATE APPROVED BY THE OVERSIGHT COMMITTEE ON PUBLIC RECORDS: January 21, 2015	DIRECTOR/STATE ARCHIVIST, INDIANA COMMISSION ON PUBLIC RECORDS <i>SIGNATURE</i>
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Instructions:

- 1. Officials should first reference this office-specific retention schedule.** If the form/record series you're looking for is not listed, refer to the County/Local General Retention Schedule (GEN).
- Nonpermanent records listed on this retention schedule may be destroyed, in accordance with the form's instructions, thirty (30) days after completion and submission of a [Notice of Destruction, State Form 44905](#). The notice must be sent to the secretary of the county commission of public records as determined by IC 5-15-6-1(c) (county clerk or recorder) and to the Indiana Commission on Public Records, cty@icpr.IN.gov, 402 West Washington Street W472, Indianapolis, IN 46204.
- All permanent records or records **not listed** on these approved retention schedules can be destroyed or transferred only by completing a [Request for Permission to Destroy or Transfer Certain Public Records \(PR-1\), State Form 30505](#), and by obtaining approval of the County Commission of Public Records and written approval from the Indiana Commission on Public Records.
- Destruction of all records must be delayed pursuant to an applicable legal hold.

GUIDELINES:

Permanent records may be maintained either in the original format or on microfilm that meets standards outlined in 60 IAC 2 or Administrative Rule 6 (Court Records).

Microfilmed records may be deposited or transferred according to the retention period outlined for that record.

Security/original rolls of microfilm must be stored offsite in a secure location. Duplicate rolls may be used in office.

Electronic records and computer printouts that include data from more than one (1) form must be retained for the longest retention period for all included forms.

Any STATE BOARD OF ACCOUNTS forms approved for use in lieu of prescribed forms are subject to the same retention requirements.

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.

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RECORD SERIES	TITLE/DESCRIPTION	RETENTION PERIOD
BOOKS, LEDGERS, REGISTERS AND JOURNALS		
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.
UTILITY FORMS		
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.
ASSET INVENTORY		
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.