COUNTY AUDITORS' RETENTION SCHEDULE (COARS)
Indiana Commission On Public Records - County Records Management

Date approved by the Oversight Committee on Public Records March 21, 2001. Revised April 20th, 2005.	*Name of county adopting retention schedule*	Date adopted by the County Commission of Public Records
Director, Indiana Commission on Public Records/State Archivist *Signature*	*Printed name* *Jim Corridan*	
Chairperson of the County Commission of Public Records *Signature*	*Printed name*	
Secretary of the County Commission of Public Records *Signature*	*Printed name*	

THIS SCHEDULE MAY BE USED ONLY AFTER ADOPTION BY THE COUNTY COMMISSION OF PUBLIC RECORDS.

INSTRUCTIONS:

1. Records listed on this schedule may be destroyed upon **completion** of a Notice of Destruction, **State Form 44905** and distribution of copies of the form to the Clerk of the Circuit Court of the County and to the INDIANA COMMISSION ON PUBLIC RECORDS / STATE ARCHIVIST, 402 West Washington Street W472, Indianapolis, IN 46204.

2. All records NOT LISTED on this approved schedule 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 the INDIANA COMMISSION ON PUBLIC RECORDS / STATE ARCHIVIST.

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 roll of microfilm to be stored offsite in secure location. Duplicate rolls for office use.

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.

RECORD SERIES NUMBER TITLE/DESCRIPTION	RETENTION PERIOD
COARS 1. BOOKS, LEDGERS, REGISTERS AND JOURNALS	
County Forms:	
Form 1 – Fee Book	DESTROY after six (6) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
Form PR-1 – Township Poor Relief Ledger Form PR-2 – Township Poor Bond Redemption Ledger Form PR-3 – Ledger – Sale of Poor Bonds Form 24A – Ledger of Appropriations and Disbursements Form 24B – Fund Ledger and Ledger of Receipts Form 24C – Detailed Ledger of Disbursements Form 56 – Venue Book	PERMANENT. MICROFILM according to 60 IAC 2 STANDARDS. Original may be retained in office, transferred to the County Archives or destroyed upon receipt of written approval from the INDIANA COMMISSION ON PUBLIC RECORDS.
Form PR-4 – Register of Poor Relief Claims	DESTROY after three (3) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
Form 9S – Register of Tax Sales to County Form 37 – Register of School Funds Form 112 – Register of Redemption Bonds	PERMANENT. MICROFILM according to 60 IAC 2 STANDARDS. Original may be retained in office, transferred to the County Archives or destroyed upon receipt of written approval from the INDIANA COMMISSION ON PUBLIC RECORDS.
Form 127-CER – Register of Certificate of Error	DESTROY after ten (10) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
Form 145 – County Auditor's Accounts Payable Journal	DESTROY after six (6) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
General Forms:	
Form 53 – Bond Register Form 102 – Register of Trust Funds Form 315 – General Ledger Sheet Form 316 – General Journal Form 350 – Register of Investments Form 351 – Register of Insurance Form 358 – Ledger of Receipts, Disbursements and Balances Form 359 – Ledger of Appropriations, Encumbrances, Disbursements and Balances	PERMANENT. MICROFILM according to 60 IAC 2 STANDARDS. Original may be retained in office, transferred to the County Archives or destroyed upon receipt of written approval from the INDIANA COMMISSION ON PUBLIC RECORDS.
Form 364 – Accounts Payable Voucher Register	DESTROY after three (3) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.

COARS 2. CLAIMS, VOUCHERS AND PURCHASE ORDERS

County Forms:	
Form 7 – Claim for Burial of Soldiers Form PR-7 – Poor Relief Claim Form PR-7M – Mileage Claim – Poor Relief Investigator Form 17 – Accounts Payable Voucher	DESTROY after three (3) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
Form 17T – Claim – Refund of Taxes	DESTROY after ten (10) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
Form 63D – Drainage Engineer's Statement of Expenses – Personal Services, Construction, Reconstruction and Maintenance of Drains	DESTROY after three (3) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
General Forms:	
Form 98 – Purchase Orders Form 99 – Payroll Schedule and Voucher Form 99P – Publisher's Claim Form 101 – Mileage Claim Form 354 – General Claim	DESTROY after three (3) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.

COARS 3. CHECKS/WARRANTS AND WARRANT REGISTERS **County Forms:** Form 16 – Warrant and Warrant Register Form 16-PR – Payroll Warrant and Register Form 16W – Welfare Warrant and Register **General Forms:** Form 353 – General Warrant Form 356 – General Check Form 357 – General Payroll Check	DESTROY after six (6) calendar years and after receipt of STATE BOARD OF ACOUNTS Audit Report and satisfaction of unsettled charges.

COARS 4. NOTICES, CERTIFICATES AND CERTIFICATION

County Forms:	
Form 63N – Notice of Drainage Assessment Form 82N – Notice of Unpaid Dog Tax Form 17 BR – Indiana Certificate for Refund of Excise Tax Form 22 – Certificate of Tax Distribution Form 127-CE – Certificate of Error Form 128-VET – Certificate of Credit – License Excise Tax	DESTROY after three (3) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
Tax Sale Certificate – (Statutory) IC 6-1.1-24-9	DESTROY after ten (10) calendar years an after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
General Forms:	
Form 100R – Certified Report of Names, Addresses, Duties and Compensation of Public Employees Form 137A – Notice of Tax Sale Form 137D – Notice of Sale of Real Property Form 137F – Notice of Issuance of Tax Title Deed to County	DESTROY after three (3) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.

COARS 5. TAX RECORDS

County Forms:	
Form 9 – Tax Duplicate	PERMANENT. MICROFILM ACCORDING TO 60 IAC 2 STANDARDS. Original may be retained in office, transferred to the County Archives or destroyed upon receipt of written approval from the INDIANA COMMISSION ON PUBLIC RECORDS.
Form 24ET – County Auditor's Allocation of License Excise Tax Form 24F – Record of Annual License Excise Tax	DESTROY after ten (10) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
Form 35 – Transfer Book Form 63 – Ditch Tax Duplicate	PERMANENT. MICROFILM according to 60 IAC 2 STANDARDS. Original may be retained in office, transferred to the County Archives or destroyed upon receipt of written approval from the INDIANA COMMISSION ON PUBLIC RECORDS.
Form 102 – Apportionment of Taxes Collected	DESTROY after ten (10) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
Tax Deed – (Statutory) IC 6-1.1-25-5	PERMANENT. MICROFILM according to 60 IAC 2 STANDARDS. Original may be retained in office, transferred to the County Archives or destroyed upon receipt of written approval from the INDIANA COMMISSION ON PUBLIC RECORDS.
General Forms:	
Form 137 – Tax Sale Record Form 137C – Tax Title Deed to County	PERMANENT. MICROFILM ACCORDING TO 60 IAC 2 STANDARDS. Original may be retained in office, transferred to the County Archives or destroyed upon receipt of written approval from the INDIANA COMMISSION ON PUBLIC RECORDS.

COARS 6. REPORTS, STATEMENTS AND PETITIONS

County Forms:	
Form PR-6 – County Auditor's Report of Poor Relief Expenditures and Budget Estimates Form PR-8 – County Auditor's Statement – Poor Relief Form 61 – Monthly Financial Statements Form 144 – Statement of Salaries and Wages Proposed to be Paid to Officers and Employees	DESTROY after three (3) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
General Forms:	
Form 137B – Statement of Costs Paid on Tax Sale Property Form 137W – Petition: For Waiver of Delinquent Taxes, Special Assessments, Interest , Penalties and Costs Assessed Against Property and Transfer of Title of Property of Petitioner	DESTROY after ten (10) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
Form 360 – Monthly Financial Depository Statement and Cash Reconcilement Form 361 – Treasurer's Daily Balance, Cash Depositories and Investments Form 362 – Report of Collections Form 363 – Report of In-kind Matching Contributions Form 366 – Quarterly Report of Handgun Transfers Due to State	DESTROY after three (3) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.

COARS 7. RECEIPTS	
County Forms: Form 20-21 – Combination Quietus, Application to Pay, Treasurer's Receipt and Auditor's Copy **General Forms:** Form 352 – General Receipt Form 365 – Security Deposit Agreement and Receipt	DESTROY after three (3) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.

COARS 8. PAYROLL RECORDS

General Forms:	
Form 99A – Employee's Service Record	DESTROY after ten (10) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
Form 99B – Employee's Earnings Records	PERMANENT. MICROFILM according to 60 IAC 2 STANDARDS. Original may be retained in office, transferred to the County Archives or destroyed upon receipt of written approval from the INDIANA COMMISSION ON PUBLIC RECORDS.
Form 99C – Employee's Weekly (Work Period) Earnings Records	DESTROY after three (3) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.

COARS 9. BONDS, BIDS AND CONTRACTS

County Forms:	
Form 91 – Specifications, Bid and Contract; Blank Books, Stationery and Printing	DESTROY after six (6) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
Form 115 – Bidder's Record	PERMANENT. MICROFILM according to 60 IAC 2 STANDARDS. Original may be retained in office, transferred to the County Archives or destroyed upon receipt of written approval from the INDIANA COMMISSION ON PUBLIC RECORDS.
General Forms:	
Form 86 – Contractor's Combination Bid Bond and Bond for Construction Form 86A – Contractor's Bond for Construction	DESTROY six (6) calendar years after completion of project and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
Form 95 – Bid, Offer or Proposal for Sale or Lease of Materials (Obsolete)	DESTROY after six (6) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
Form 96 – Contractor's Bid for Public Work	DESTROY six (6) calendar years after completion of project and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.

COARS 10. BUDGET ESTIMATES AND FUND ENCUMBRANCES

Budget Orders	DESTROY after five (5) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
County Forms:	
Form 63G – Authorization for Encumbrance of General Drain Improvement Fund	DESTROY after ten (10) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
Form 132M – School Fund Mortgage	PERMANENT. MICROFILM according to 60 IAC 2 STANDARDS. Original may be retained in office, transferred to the County Archives or destroyed upon receipt of written approval from the INDIANA COMMISSION ON PUBLIC RECORDS.
County Budget Forms:	
Form 1 – Budget Estimate Form 2 – Estimate of Miscellaneous Revenue for Cities, Towns and Counties Form 3 – Notice to Taxpayers Form 4A – Budget Report Form 4B – Budget Estimate of Funds to be Raised and Proposed Tax Rates	DESTROY after three (3) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.

COARS 11. LICENSES Form 150 – Transient Merchant's License License to Ex-Soldiers and Sailors to Vend, Hawk and Peddle Goods – (Statutory) IC 25-25-2-1	DESTROY after three (3) calendar years and after receipt from STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.
COARS 12. ASSET INVENTORY	
General Forms:	
Form 146 – General Fixed Asset Account Group	PERMANENT. MICROFILM according to 60 IAC 2 STANDARDS. Original may be retained in office, transferred to the County Archives or destroyed upon receipt of written approval from the INDIANA COMMISSION ON PUBLIC RECORDS.
Form 315A – Inventory Sheet	DESTROY after three (3) calendar years and after receipt of STATE BOARD OF ACCOUNTS Audit Report and satisfaction of unsettled charges.