



## RECORDS RETENTION SCHEDULE (RC-2) – Part 1

*See instructions before completing this form. Must be submitted with PART 2*

**Section A: Local Government Unit**

County of Ross

Auditor's Office

(Local Government Entity)

(Unit)

*Thomas M. Spetnagel, Jr.*  
 (Signature of Responsible Official)

Thomas M. Spetnagel, Jr.

Auditor

*6/19/2017*  
 (Date)

(Name)

(Title)

**Section B: Records Commission**

County of Ross

Records Commission

740-702-3085

Number)

(Telephone

2 N. Paint St.

Chillicothe

45601

Ross

(Address)

(City)

(Zip Code)

(County)

To have this form returned to the Records Commission electronically, include an email address:

I hereby certify that our records commission met in an open meeting, as required by Section 121.22 ORC, and approved the schedules listed on this form and any continuation sheets. I further certify that our commission will make every effort to prevent these records series from being destroyed, transferred, or otherwise disposed of in violation of these schedules and that no record will be knowingly disposed of which pertains to any pending legal case, claim, action or request. This action is reflected in the minutes kept by this commission.

Records Commission Chair Signature

Date

**Section C: Ohio History Connection - State Archives**

Signature

Title

Date

**Section D: Auditor of State**

Signature

Title

Date

**Please Note: The State Archives retains RC-2 forms permanently. It is strongly recommended that the Records Commission retain a permanent copy of this form**

## Section E: RECORDS RETENTION SCHEDULE (RC-2) – Part 2

See instructions before completing this form.

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(1) Schedule Number	(2) Record Title and Description	(3) Retention Period	(4) Media Type	(5) For use by Auditor of State or LGRP	(6) RC-3 Required by LGRP
<b><u>GENERAL</u></b>					
GEN-01	<b>Annual Reports</b> (CAFR and annual GAAP report filed with the Auditor of State)	<b>Permanent</b>	<b>Various</b>		<input type="checkbox"/>
GEN-02	<b>Annual Reports – Workpapers</b> (Supporting documents for the GAAP conversion and annual reports)	<b>5 years</b>	<b>Various</b>		<input type="checkbox"/>
GEN-03	<b>Audit Reports</b> (Reports and opinions released by the Auditor of State with accompanying management letters)	<b>10 years</b>	<b>Various</b>		<input type="checkbox"/>
GEN-04	<b>Authorization Forms</b> (Forms designating individuals who are authorized to pick up checks, payroll, etc.)	<b>3 years</b>	<b>Paper</b>		<input type="checkbox"/>
GEN-05	<b>Correspondence</b> (Inter-departmental memos, voicemails, letters, etc.)	<b>Until no longer of value</b>	<b>Various</b>		<input type="checkbox"/>
GEN-06	<b>Debt Instruments</b> (Documentation evidencing notes, bonds, or other interest-bearing debts of the county)	<b>3 years after debt has been retired</b>	<b>Various</b>		<input type="checkbox"/>
GEN-07	<b>Debt Schedules – County, Subdivisions, and Schools</b> (Lists of debts owed by the county and its political subdivisions and schools, and the expected debt service payments to be made in a given year)	<b>5 years</b>	<b>Various</b>		<input type="checkbox"/>
GEN-08	<b>FOJ Fund Reports</b> (Reports from the sheriff and prosecutor of funds allocated to provide for expenses incurred in the furtherance of justice)	<b>4 years</b>	<b>Paper</b>		<input type="checkbox"/>
GEN-09	<b>Indigent Soldier Burial Records</b> (Payments made for interment of U.S. war veterans who are destitute)	<b>Permanent</b>	<b>Paper</b>		<input type="checkbox"/>

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<b><u>GENERAL (CONT'D)</u></b>					
GEN-10	<b>Instruction Manuals</b> (Equipment and software system operating manuals)	<b>Until superseded or obsolete</b>	<b>Various</b>		<input type="checkbox"/>
GEN-11	<b>Inventory</b> (Annual inventory of materials and supplies, equipment, furniture, furnishings, and other fixed assets of the office)	<b>3 years</b>	<b>Various</b>		<input type="checkbox"/>
GEN-12	<b>Personnel Policy Manual</b> (Employee handbook issued by the County Commissioners)	<b>Until updated</b>	<b>Various</b>		<input type="checkbox"/>

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	<b><u>FISCAL &amp; ACCOUNTING</u></b>				
<b>FIS-01</b>	<b>Accounting Reports</b> (Reports detailing fund cash balances, revenue, expenses, or other activity within a given accounting period)	<b>3 years</b>	<b>Various</b>		<input type="checkbox"/>
<b>FIS-02</b>	<b>Advances Between Funds</b> (Documentation of monies advanced from one fund to another)	<b>3 years</b>	<b>Various</b>		<input type="checkbox"/>
<b>FIS-03</b>	<b>Appropriation Worksheets</b> (Spreadsheets tracking appropriation totals for each fund)	<b>3 years</b>	<b>Various</b>		<input type="checkbox"/>
<b>FIS-04</b>	<b>Appropriation/Transfer Certificates</b> (Directives from the County Commissioners authorizing budgetary adjustments)	<b>5 years</b>	<b>Paper</b>		<input type="checkbox"/>
<b>FIS-05</b>	<b>Check Registers</b> (Lists of checks written within a given period, organized by check number)	<b>4 years</b>	<b>Various</b>		<input type="checkbox"/>
<b>FIS-06</b>	<b>Invoices (Paid)</b> (Bills for goods or services received, stating the sum due for same)	<b>3 years</b>	<b>Various</b>		<input type="checkbox"/>
<b>FIS-07</b>	<b>Journal Entries</b> (Documentation of accounting transactions which shows the accounts affected and the amount of the change)	<b>3 years</b>	<b>Various</b>		<input type="checkbox"/>
<b>FIS-08</b>	<b>Pay-ins to Treasury</b> (Documentation of funds received and credited to the county treasury)	<b>3 years</b>	<b>Various</b>		<input type="checkbox"/>
<b>FIS-09</b>	<b>Payment Requests (aka "Vouchers")</b> (Requests for payment which include copies of invoices and all supporting documents)	<b>3 years</b>	<b>Various</b>		<input type="checkbox"/>
<b>FIS-10</b>	<b>Purchase Orders</b> (Documents authorizing spending for the purchase of supplies, equipment, services, etc.)	<b>3 years</b>	<b>Various</b>		<input type="checkbox"/>
<b>FIS-11</b>	<b>Requisitions</b> (Documents detailing department purchase requests)	<b>3 years</b>	<b>Electronic</b>		<input type="checkbox"/>

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	<b><u>FISCAL &amp; ACCOUNTING</u></b> <b><u>(CONT'D)</u></b>				
<b>FIS-12</b>	<b>Transfers Between Funds</b> (Documentation of transfers of money from one fund to another)	<b>3 years</b>	<b>Various</b>		<input type="checkbox"/>
<b>FIS-13</b>	<b>Treasurer's Form 6 Daily Statements</b> (Treasurer's daily record of receipts, disbursements, and beginning and ending bank balances)	<b>3 years</b>	<b>Paper</b>		<input type="checkbox"/>
<b>FIS-14</b>	<b>Unclaimed Funds Records</b> (Documentation of funds brought into the county treasury that are unclaimed by recipients)	<b>7 years</b>	<b>Various</b>		<input type="checkbox"/>
<b>FIS-15</b>	<b>Vendor Records</b> (Lists of vendor names, addresses, taxpayer identification numbers, and amounts invoiced and paid)	<b>Until updated</b>	<b>Various</b>		
<b>FIS-16</b>	<b>W9s</b> (Forms documenting a vendor's taxpayer identification number which are used to establish the vendor in the accounting system)	<b>Until superseded or obsolete</b>	<b>Paper</b>		<input type="checkbox"/>
<b>FIS-17</b>	<b>Cleared Check CDs</b> (CDs from the bank containing images—front and back—of all county checks that have cleared)	<b>5 years</b>	<b>Electronic</b>		<input type="checkbox"/>

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	<b><u>BUDGET COMMISSION</u></b>				
<b>BUD-01</b>	<b>Amended and Original Certificates of Estimated Resources</b> (Certificates of total estimated resources issued to Ross County and its political subdivisions)	<b>5 years</b>	<b>Various</b>		<input type="checkbox"/>
<b>BUD-02</b>	<b>Budget Commission Minutes</b> (Approved minutes of Budget Commission meetings)	<b>Permanent</b>	<b>Various</b>		<input type="checkbox"/>
<b>BUD-03</b>	<b>Budget Requests – Departments</b> (Requests from county departments for annual appropriations)	<b>5 years</b>	<b>Paper</b>		<input type="checkbox"/>
<b>BUD-04</b>	<b>Budgets File – County, Subdivisions, and Schools</b> (Budgets and Accepting Rates resolutions required to be filed each year with the Budget Commission)	<b>5 years</b>	<b>Paper</b>		<input type="checkbox"/>

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	<b><u>PAYROLL</u></b>				
<b>PAY-01</b>	<b>1099s</b> (Forms sent to vendors and the IRS to report miscellaneous income)	<b>6 years</b>	<b>Various</b>		<input type="checkbox"/>
<b>PAY-02</b>	<b>Employee Leave Requests</b> (Documentation of an employee's request to use his/her sick, vacation, comp, or other accrued leave time)	<b>3 years</b>	<b>Paper</b>		<input type="checkbox"/>
<b>PAY-03</b>	<b>Employee New Hire Packets</b> (Documentation of a new employee's enrollment in direct deposit, preferred email address for receiving pay stubs, completed form W4, benefit selections, independent contractor acknowledgment form, etc.)	<b>Until updated or termination of employee</b>	<b>Paper</b>		<input type="checkbox"/>
<b>PAY-04</b>	<b>OBES Records</b> (Records submitted to the Ohio Bureau of Employment Services documenting the number of weeks employees worked and their wages)	<b>6 years</b>	<b>Various</b>		<input type="checkbox"/>
<b>PAY-05</b>	<b>Officials' Bonds</b> (Duplicate copy of surety bonds filed by county elected officials with amount and conditions of the bond)	<b>10 years after expiration</b>	<b>Paper</b>		<input type="checkbox"/>
<b>PAY-06</b>	<b>Payroll by Department</b> (Documentation submitted by departments containing time sheets, pay rates, gross and net salaries, leave balances, and withholdings)	<b>3 years</b>	<b>Various</b>		<input type="checkbox"/>
<b>PAY-07</b>	<b>Payroll Deduction Records</b> (Records of taxes withheld and disbursed to the federal or state government, insurance billings, child support orders, garnishments, etc.)	<b>5 years</b>	<b>Various</b>		<input type="checkbox"/>
<b>PAY-08</b>	<b>Payroll Service Time Reports</b> (Documentation of payroll-related service time, including pay history reports and OPERS/STRS reports)	<b>Permanent</b>	<b>Various</b>		<input type="checkbox"/>

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	<b><u>PAYROLL (CONT'D)</u></b>				
<b>PAY-09</b>	<b>Personnel Files</b> (Auditor's departmental documentation of service throughout the duration of an individual's employment)	<b>2 years after termination; retain service record and leave balances</b>	<b>Paper</b>		<input type="checkbox"/>
<b>PAY-10</b>	<b>Unemployment Records</b> (Records generated and reports submitted in the administration of unemployment compensation for former county employees)	<b>3 years</b>	<b>Paper</b>		<input type="checkbox"/>
<b>PAY-11</b>	<b>W2s</b> (Forms sent to employees and the IRS to report an employee's earnings and tax withholdings during a given year)	<b>6 years</b>	<b>Various</b>		<input type="checkbox"/>
<b>PAY-12</b>	<b>Workers Comp Records</b> (Notices of claims filed with the Ohio Bureau of Workers Compensation and the disposition history of said claims)	<b>5 years</b>	<b>Paper</b>		<input type="checkbox"/>



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	<b><u>REAL ESTATE</u></b>				
<b>REA-01</b>	<b>Abstracts of Tax</b> (DTE reports, including forms 10, 27, 70, 93, 94, 515, & 4259)	<b>Permanent</b>	<b>Various</b>		<input type="checkbox"/>
<b>REA-02</b>	<b>Additions and Deductions (aka "Adders" and "Remitters")</b> (Documentation of addition or deduction changes in property taxes as a result of an error or request for changes from the Board of Revision, Board of Tax Appeals, or Common Pleas Court)	<b>6 years</b>	<b>Paper</b>		<input type="checkbox"/>
<b>REA-03</b>	<b>Aerial Photographs</b> (Digital images obtained from flyovers of the county)	<b>Until updated or obsolete</b>	<b>Electronic</b>		<input type="checkbox"/>
<b>REA-04</b>	<b>Assessed Valuation Schedules</b> (Lists of total assessed value in each tax district for a given tax year)	<b>Permanent</b>	<b>Various</b>		<input type="checkbox"/>
<b>REA-05</b>	<b>Auditor's Tax Duplicate Lists</b> (Lists of all parcels and their property assessments for a given tax year)	<b>Permanent</b>	<b>Various</b>		<input type="checkbox"/>
<b>REA-06</b>	<b>CAUV Program Records</b> (Records of parcels enrolled in the CAUV program, including applications, renewals, and recoupments)	<b>6 years</b>	<b>Paper</b>		<input type="checkbox"/>
<b>REA-07</b>	<b>Conveyance Statements</b> (DTE forms 100 and 100EX detailing transfers in ownership of real property for tax assessment)	<b>3 years</b>	<b>Paper</b>		<input type="checkbox"/>
<b>REA-08</b>	<b>Delinquent Tax Lists</b> (Lists of delinquent real estate and manufactured home taxes for a given tax year)	<b>Permanent</b>	<b>Various</b>		<input type="checkbox"/>

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<b><u>REAL ESTATE (CONT'D)</u></b>					
<b>REA-09</b>	<b>Destroyed or Damaged Property Applications</b> (Requests by taxpayers for lower tax payments as a result of a structure on the property being destroyed or damaged and the tax deduction allowed by the County Auditor)	<b>3 years</b>	<b>Paper</b>		<input type="checkbox"/>
<b>REA-10</b>	<b>GIS Files</b> (Mapping system files used to capture, store, analyze, and manipulate data based on geographic information)	<b>Until updated</b>	<b>Electronic</b>		<input type="checkbox"/>
<b>REA-11</b>	<b>Homestead Exemption Applications</b> (Requests from senior citizens and disabled persons for reduction of property taxes)	<b>Until change of ownership or death of applicant</b>	<b>Paper</b>		<input type="checkbox"/>
<b>REA-12</b>	<b>Homestead Property Statement of Conveyance</b> (DTE form 101 detailing transfers in ownership of real property with a Homestead Exemption credit)	<b>3 years</b>	<b>Paper</b>		<input type="checkbox"/>
<b>REA-13</b>	<b>Industrial Appraisals</b> (Expert valuations of commercial and industrial buildings for taxation purposes)	<b>6 years</b>	<b>Paper</b>		<input type="checkbox"/>
<b>REA-14</b>	<b>Plat Books</b> (Plat maps of subdivisions, cities, towns, and villages showing names of owners, parcel numbers, streets, alleys, streams, rivers, and railroads)	<b>Until updated</b>	<b>Paper</b>		<input type="checkbox"/>
<b>REA-15</b>	<b>Property Record Cards</b> (Cards summarizing a parcel's ownership history, parcel number, land and building improvements, and other taxing information)	<b>6 years</b>	<b>Paper</b>		<input type="checkbox"/>

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	<b><u>REAL ESTATE (CONT'D)</u></b>				
REA-16	<b>Special Assessment Records</b> (Records of liens assessed against real property by a public authority to pay costs of public improvements, including but not limited to bridges, ditches, sewers, sidewalks, streets, and streetlights, which directly benefit the assessed property)	<b>5 years after last assessment paid</b>	<b>Paper</b>		<input type="checkbox"/>
REA-17	<b>Tax Abatement Records</b> (Records documenting tax abatement agreements between business entities and the county)	<b>5 years after abatement ends</b>	<b>Various</b>		<input type="checkbox"/>
REA-18	<b>Tax Exemption Records</b> (DTE forms 23, 23-A, and 24 requesting exemption of a property from taxation)	<b>5 years after exemption ends</b>	<b>Paper</b>		<input type="checkbox"/>
REA-19	<b>Tax Levy Records</b> (Lists of tax levies within the county each year)	<b>Permanent</b>	<b>Various</b>		<input type="checkbox"/>
REA-20	<b>Tax Rate Sheets</b> (Lists of effective tax rates within the county each year)	<b>Permanent</b>	<b>Various</b>		<input type="checkbox"/>
REA-21	<b>Tax Settlement Sheets</b> (Sheets documenting the distribution of tax receipts to political subdivisions)	<b>10 years</b>	<b>Paper</b>		<input type="checkbox"/>
REA-22	<b>Tax Settlements – Workpapers</b> (Supporting documents for the semi-annual tax settlements)	<b>10 years</b>	<b>Paper</b>		<input type="checkbox"/>
REA-23	<b>Ten Mill Certificates</b> (Certificates that the aggregate amount of taxes that may be levied on any taxable property in a subdivision or other taxing unit shall not in one year exceed ten mills on each dollar of tax valuation of such subdivision or other taxing unit)	<b>5 years</b>	<b>Various</b>		<input type="checkbox"/>
REA-24	<b>Treasurer's Form 7 Tax Registers</b> (Treasurer's daily record of tax collections)	<b>3 years</b>	<b>Paper</b>		<input type="checkbox"/>

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	<b><u>REAL ESTATE (CONT'D)</u></b>				
<b>REA-25</b>	<b>Land Contracts</b> (Copies of land contracts)	<b>3 years</b>	<b>Paper</b>		<input type="checkbox"/>

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	<b><u>BOARD OF REVISION</u></b>				
<b>BOR-01</b>	<b>Board of Revision Complaints</b> (DTE form 1 and supporting documents filed with the BOR)	<b>6 years, but retain if BTA case is pending</b>	<b>Paper</b>		<input type="checkbox"/>
<b>BOR-02</b>	<b>Board of Revision Recordings</b> (Audio files documenting BOR proceedings)	<b>6 years, but retain if BTA case is pending</b>	<b>Audio</b>		<input type="checkbox"/>

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	<b><u>LICENSING, MANUFACTURED HOMES, &amp; ESTATE TAX</u></b>				
<b>LIC-01</b>	<b>Cigarette Dealers' License Records</b> (Applications by vendors and licenses issued for the sale of cigarettes)	<b>3 years</b>	<b>Paper</b>		<input type="checkbox"/>
<b>LIC-02</b>	<b>Dog Tag &amp; Kennel License Applications</b> (Requests for a license to own dogs or operate kennels)	<b>3 years</b>	<b>Paper</b>		<input type="checkbox"/>
<b>LIC-03</b>	<b>Estate Tax Records</b> (Records of inheritance taxes, including Probate Court filings, settlements, etc.)	<b>5 years after final entry</b>	<b>Paper</b>		<input type="checkbox"/>
<b>LIC-04</b>	<b>Junkyard License Records</b> (Applications and licenses issued to own a yard or lot for storing junk)	<b>Until no longer of value</b>	<b>Paper</b>		<input type="checkbox"/>
<b>LIC-05</b>	<b>Manufactured Home Form DTE 55 Elections</b> (Requests for a manufactured home to be taxed like real property)	<b>Permanent</b>	<b>Paper</b>		<input type="checkbox"/>
<b>LIC-06</b>	<b>Manufactured Home Lists</b> (Lists of manufactured homes showing registration number, owner's name, address, amount of tax and penalty, manufacturer, model, and serial number of manufactured home)	<b>3 years</b>	<b>Various</b>		<input type="checkbox"/>
<b>LIC-07</b>	<b>Vendor's License Records</b> (Applications by vendors and licenses issued by the office to sell goods)	<b>1 year after expiration or until superseded or obsolete</b>	<b>Various</b>		<input type="checkbox"/>

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	<b><u>WEIGHTS &amp; MEASURES</u></b>				
<b>WM-01</b>	<b>Weights &amp; Measures Records</b> (Inspection reports of weighing and measuring devices by the deputy sealer to ensure the fair sale of goods or services, and annual reports sent to the Ohio Department of Agriculture)	<b>3 years</b>	<b>Paper</b>		<input type="checkbox"/>