

Retention Schedule

Permanent Storage

Accounting & Finance

- Annual Financial Statements & Audit Reports
- Cancelled checks – special, such as loan repayment
- General ledger

Contributions/Gifts/Grants

- Contribution records
- Documents evidencing terms of gifts

Governance

- Articles of Incorporation & Amendments
- Bylaws & Amendments
- Minute Books, including Association, Board & Committee Minutes
- Annual Reports & Returns to State & Federal Agencies
 - IRS 990N, 990EZ or 990
 - Franchise Tax Board 199N
 - or Form 199
 - Attorney General –
 - RRF-1
 - Raffle reports (if applicable)
 - Secretary of State SI-100 (if incorporated, filed biennially)
 - IRS rulings
 - Licenses and permits
 - Employer Identification (EIN) Designation
 - Any other correspondence with State or Federal Agencies

Email

- Emails considered important or of lasting significance

Retirement & Pension Records

Insurance

- Property, D&O, Workers' Compensation & General Liability Insurance Policies
- Insurance claims records

Legal Correspondence

10 Years

- Personnel records
- Employee contracts
- Personal property leases

7 Years

- Accounts payable
- Accounts receivable
- Bank statements, reconciliations & deposit slips
- Cancelled checks – routine
- Credit card receipts
- Employee/Business Expense Reports/documents
- Interim Financial Statements
- Grant records

2 Years

- Hard copy correspondence and internal memoranda – routine matters
- Electronically stored documents – routine matters

12 Months

- Emails - routine

