



Record Retention Schedule (suggested)

Banking

Accounts Payable Ledger/History Files	Permanent
Accounts Receivable Ledger	Six Years
Bank Deposits/Receipts	Seven Years
Bank Statements/Reconciliations	Seven Years
Billings	Three Years
Bills/invoices from consultants, vendors	Six Years
Budget Projections/Files	Two Years
Cash Receipts	Seven Years
Checks Paid/Cancelled	Seven Years
Donations	Six Years
Financial Statements – Audited	Permanent
General Ledger Detail – Year End Closing	Seven Years
Revenue Posting	Two Years
Statement of Miscellaneous Income (Form 1099)	Eight Years
Tax Returns / IRS	Permanent

Correspondence

Accounting	Five Years
Credit and Collection	Seven Years
Tax	Permanent
Dues Records	Three Years
Meeting Minutes	Permanent

Miscellaneous

Capital Assets	Three Years
Contracts - Vendors	Permanent
Bylaws	Permanent
Operations Manuals	Permanent
Registration with state as nonprofit organization	Permanent
Tax Exemption	Permanent