

Schedule A

RECORDS RETENTION SCHEDULE

GENERAL RECORDS

1. Annual Reports to Secretary of State/Atty General	Permanent
2. Articles of Incorporation	Permanent
3. Board & Club Meeting Minutes	Permanent
4. Constitutions & By Laws and Amendments thereto	Permanent
5. Board Policies and Resolutions	Permanent
6. IRS Determination Letter	Permanent
7. State Sales Tax Exemption Letter	Permanent
8. General Correspondence	3 years
9. Contracts	3 years after termination
10. Insurance Policies	Permanent
11. General Contracts	3 years after expiration
12. Donor records and acknowledgment letters	3 years

ACCOUNTING RECORDS

1. Annual Audits & Year-end Financial Statements	Permanent
2. IRS Form 990 tax returns	Permanent
3. General Ledgers	3 years
4. IRS Form 1099	3 years
5. Business expense records	3 years
6. Invoices	3 years
7. Cash receipts	3 years

BANK RECORDS

1. Check registers	3 years
2. Bank Deposit slips	3 years
3. Bank statements and reconciliations	3 years
4. Electronic fund transfer documents	3 years

NOTE: When the retention period has ended, erase, shred or otherwise destroy the document so that confidential information can't be read or reconstructed

CUSTODIAN OF RECORDS: The Treasurer and Assistant Treasurer will be responsible for the keeping of records as per the above schedule and the Secretary will be responsible for the Minutes.

SOURCE OF ABOVE: IRS Compliance Guide for 501 (c) (3) Public Charities.