

## I. Business Records

TYPE OF DOCUMENT	MINIMUM REQUIREMENT	ARCHIVES
Accident Reports and Worker's Compensation records	7 years	
Accounting records; electronic and paper	7 years	
Annual reports to Secretary of State and Attorney General	Permanent	✓
Annual reports to the Congregation	Permanent	✓
Appraisals (of any type)	Permanent	✓
Articles of Incorporation	Permanent	✓
Attendance and prayer request documents	Destroyed once entered into system	
Audit reports	Permanent	
Bank deposit slips	7 years	
Bank statements and reconciliations	7 years	
Board meetings and board committee notes	Permanent	✓
Board policies and resolutions	Permanent	✓
By-Laws	Permanent	✓
Cash receipts	3 years	
Charitable Organizations Registry	7 years	
Checks registers and checks	7 years	
Conflict resolution disclosure forms	4 years	
Contracts	7 years after expiration	✓
Construction documents	Permanent	✓
Correspondence (general)	3 years	
Correspondence (legal and important matters)	Permanent	✓
Correspondence (congregants and vendors)	2 years	
Correspondence (Pastoral)	3 years	
Credit card receipts	3 years	
Deeds and bills of sale	Permanent	✓
Depreciation schedules	Permanent	

Donor records and acknowledgement letters	7 years	✓
Duplicate deposit slips	2 years	
Earnings records	7 years	
Electronic funds transfer documents	7 years	
Employment applications	7 years	
Environmental studies	Permanent	✓
Equipment files and maintenance records	7 years after disposition	
Financial Statements	Permanent	(in annual report?)
Fixed Asset Records	Permanent	
Garnishment Records (Personnel)	Permanent	
Grant applications and contracts	7 after completion	✓
I-9 Forms	3 years after termination	
Insurance policies, records, current accident reports, claims	Permanent	✓
Internal audit reports	5 years	
Invoices (from vendors)	7 years	
IRS correspondence, documents and forms (all)	Permanent	
IRS-1099's	7 years	
Investment performance reports	7 years	
Leases	7 years after expiration	
Legal files (based on nature and seriousness)	Generally 10 years	
Membership/Attendees Contact Records	3 years beyond last FCCW recorded activity	
Minute books and charters	Permanent	
Ministry planning and budget forms	3 years	
Mortgages	7 years after expiration	
Notes (Liens, etc.)	7 years after expiration	
OSHA documents and reports	5 years	
Pastoral Care Activity logs and notes	3 years	
Payroll records and summaries	7 years	
Personnel files (former employees)	30 years	

Petty cash vouchers	3 years	
Retirement Plan documents (all)	Permanent	
Software license and support agreements	7 years after obligations end	
Solicitations for contributions	10 years	
State sales tax exemption letter	Permanent	✓
State sales tax returns and worksheets	Permanent	
State tax returns and worksheets	Permanent	
State unemployment tax records	Permanent	
Stock and bond records	Permanent	✓
Timesheets	7 years	
W-2 Statements	7 years	
Withholding Tax Statements	7 years	