

Appendix A
SECOND UNITARIAN CHURCH - RECORD RETENTION GUIDELINES
Revised 12/16/15

	RETENTION PERIOD	Location
ACCOUNTING RECORDS		
Accounts payable - Pmts to Others (with invoices if applicable)	7 years	FCC/Treas File Cabinet / PowerChurch
Accounts receivable - Pmts from Others (with invoices if applicable)	7 years	FCC/Treas File Cabinet / PowerChurch
Audit Reports	Permanent	
Budgets	3 years	
Chart of Accounts / General Ledger	Permanent	FCC/Treas File Cabinet (& in PowerChurch)
Contribution records	7 years	In PowerChurch
Correspondence - Accounting	7 years	
Depreciation schedules	Permanent	
Endowment Related Documents	Permanent	
Expenses records	7 years	FCC/Treas File Cabinet / PowerChurch
Financial statements / reports (annual)	Permanent	FCC/Treas File Cabinet
Financial statements / reports (interim)	3 years	FCC/Treas File Cabinet
Financial statements / reports (audited)	Permanent	FCC/Treas File Cabinet
Fixed asset purchases	Permanent	
General Journal	7 years	FCC/Treas File Cabinet / PowerChurch
Inventory Records	7 years after disposal	
Investments	Permanent	
Invoices - fixed assets	7 years after disposal	
Journal Entries - year end	Permanent	FCC/Treas File Cabinet / PowerChurch
Loan payment schedules	7 years	
Payroll Journal	10 years	FCC/Treas File Cabinet / PowerChurch
Petty Cash Records	3 years	
Purchase Orders	7 years	
Purchases Journal	7 years	
Sales records	7 years	
Tax Returns	Indefinitely	N/A
Form 1099-MISC	7 years	FCC/Treas File Cabinet
Form 13 - Nebraska Resale or Exempt Sale Certificate - Provided to vendors	Permanent	
BANK RECORDS		
Bank reconciliations	7 years	FCC/Treas File Cabinet
Bank statements	7 years	FCC/Treas File Cabinet
Canceled checks	7 years	FCC/Treas File Cabinet
Electronic payment records (recorded on bank stmts & physical pmt record)	7 years	FCC/Treas File Cabinet
Signature Cards & Resolutions	7 years	
CHURCH RELATED - ADMINISTRATIVE		
Order of Worship and inserts	2 years / Permanent	Electronic - OA Computer
Newsletter	2 years / Permanent	Electronic - OA Computer
Flyers, Programs, Special events, Brochures, Special Publications	2 years / Permanent	
Photographs / Slides / Videos	5 years (evaluate for historical value)- Historical Commission	
Resource / Subject	Dispose when obsolete	

	RETENTION PERIOD	Location
COMMITTEE REPORTS		
Minutes / Reports / Working Files	3 years	
CORPORATE RECORDS		
Articles of Incorporation	Permanent	Are these same as in SDB?
Articles of Incorporation - State Certificate, May	Permanent	Safe Deposit Box
Board Minutes	Permanent	
Annual and Congregational Meetings	Permanent	Electronic - OA Computer
Bylaws	Permanent	Electronic - OA Computer
Contracts - Corporate (Including Credit Cards)	7 years After Termination	
Contracts - Vendor (including Service)	7 years	
Correspondence - General	3 years	
Damage Records	Permanent	
Equipment Repair Records	3 years	
Insurance policies	Permanent	
Insurance - Worker Comp - Annual Audit	Permanent	FCC/Treas File Cabinet
Inventory of Assets	Permanent as updated	Safe Deposit Box
Leases (including Equipment)	7 years after termination	
Licenses	1 year after termination	
Notes (canceled) / Loan Records	7 years from last payment	
Papers pertaining to the piano donated by the	Permanent	Safe Deposit Box
Patents/trademarks	Permanent	
Policies and Procedures	Until Updated	
Purchase Records	2 years	
Stock Transactions - Not Endowment	Permanent	FCC/Treas File Cabinet
Tax Exemption Certificate	Permanent	
Nebraska NonProfit Corporation Biennial Report	Permanent	
Form 990-T Return of Organization Exempt from Income Tax	Permanent	N/A
EMPLOYEE RECORDS		
GROUP		
Benefit plans	Permanent	
Insurance - Employees	Permanent	
Retirement plans; Pension / Profit-sharing Plans	Permanent	
EMPLOYEE FILES		
Employee files (includes employment records, appraisals)	7 years after termination or statute of limitations for employee lawsuits	
Contracts / Letters - Employee	7 years After Termination	
Correspondence - Personnel	7 years After Termination	
Disability Claims	7 years After Termination	
Salary and wage rate changes	7 years After Termination	
Form W-4 & Withholding exemption certificates	7 years After Termination	
Time Sheets/Leave Requests (incl FLMA)	3 years	
Travel Records - Employees	3 years	
Unemployment claims	7 years After Termination	
OTHER DOCUMENTS		
Selection, Hiring	1 year after creation or the hire / no hire decision whichever is later	
Credit Reports / Background Checks	No retention requirement - requires shredding; don't discard for at least one year	
Employment applications (ex-employees)	3 years	
Garnishments	3 years	
Form I-9	3 years after date of hire or 1 year after date of termination - whichever is later	

	RETENTION PERIOD	Location
Expense Reports	7 years	FCC/Treas File Cabinet
Payroll records including pay checks; wages paid; additions or deductions to employee's wages;	7 years	FCC/Treas File Cabinet
Employment taxes - Form 941 Employer's Quarterly Federal Tax Return	7 years	FCC/Treas File Cabinet
Employment taxes - Form 941N Nebraska Withholding Return	7 years	FCC/Treas File Cabinet
Form W-2	7 years	FCC/Treas File Cabinet
Form W-9 Request for Taxpayer Identification Number (for 1099's)	7 years	
Safety Data (log of occupational injuries & illnesses; records of injuries	5 years following the year records pertain to	
Workers Compensation Reports	7 years	
PERSONNEL RELATED		
Job Description / Organization Charts	6 years after obsolete	
Personnel Manual	Permanent	
MEMBERSHIP		
Member - Chronological Roll	While current	
Registration / Decisions / Letter of Transfer	Permanent	
Member Census & Roll - as submitted to UUA	Permanent	
Membership Roster from July 1976	Permanent	Safe Deposit Box
Directory - Annual	???	Electronic - OA Computer
Record Correction Slip	While current	
MEMBERS' OFFERING RECORDS		
Year-to-date records	1 year after complete	In PowerChurch
Annual Statements	7 years	In PowerChurch
Stewardship - Pledges	Current and previous year	FCC/Treas File Cabinet
ACH Withdrawal Authorizations	2 years after canceled	FCC/Treas File Cabinet
REAL PROPERTY RECORDS		
Architectural / Mechanical Drawings	Permanent	
Appraisals	Permanent	
Certificate of Title	Permanent	Safe Deposit Box
Construction records	Permanent	
Deeds & Titles	Permanent	
Corporation Quit Claim	Permanent	Safe Deposit Box
Douglas County Assessor/Register of Deeds - Real Property Exemption	Permanent	
Fire Damage Records	6 years	
Lease Mortgages	Permanent	
Lease payment records	Life + 4 years	
Leasehold improvements	Permanent	
Mortgages	7 years After Termination	
Real estate purchases	Permanent	
Real Estate Transfer Statement	Permanent	Safe Deposit Box
MISCELLANEOUS		
Board - Safe Congregation Training - Insurance Requirement	Permanent	
RE Teachers - signed forms	Permanent	
PowerChurch - Access Matrix	Current and Previous Matrix	
Keys Issued Logs (Bldg & Grounds; Treasurer; OA)	Current and Previous Year	