

RETENTION SCHEDULES PER OREGON NONPROFIT RULES

			WHO SHOULD HAVE		
TYPE	DESCRIPTION	RETENTION TERM	STATE	DISTRICT	TEAMS
Financial Record:	Annual Budget	7 Years	X	X	X
	Financial Statements	Permanently	X	X	X
	Bank Statements if using OHSET Tax ID #	10 Years	X	X	X
	Chart of Accounts	7 Years	X	X	
	Cash Receipts Journal	7 Years	X	X	
	Cash Disbursement Journal	7 Years	X	X	
	General Ledger	10 Years	X	X	
	Forms 990 & CT-12	7 Years	X		
	Accounts Payable Invoices	7 Years	X	X	X
	Cash Payment Vouchers	7 Years	X	X	X
	Fixed Assets Schedule	Permanently	X	X	
	Accounts Receivable Detail Records	7 Years	X	X	
	Donor Records	Permanently	X	X	X
	Cancelled checks or electronic records of disbursements is using OHSET tax ID #	7 Years	X	X	X
Records:	Articles if Incorporation & Amendments	Permanently	X		
	Bylaws & amendments	Permanently	X		
	Department of Justice registration	Permanently	X		
	IRS exemption application	Permanently	X		
	IRS exemption letter	Permanently	X		
	Resolutions(decisions) of board	Permanently	X	X	
	Minutes of board, committee & membership actions	Permanently	X	X	X
	Other records of board, committee & membership actions	Permanently	X	X	X
	Written communications required to be made by Oregon law & those regarding general membership matters made to members	3 Years	X		
	List of names & business or home addresses of your Directors & officers	3 Years	X		
	Annual reports delivered to Secretary of State	Permanently	X		
	Membership list with name, address & membership date of each member in alphabetical order by class showing the number of votes each member has	3 Years	X	X	X
	All documentation showing proper handling of conflicts of interest	10 Years	X	X	X
	All documentation showing proper handling of suspicious circumstances	10 Years	X	X	X
	All documentation on any matter that may become a subject of a lawsuit or claim	Permanently	X	X	X
	Contracts, leases, property, insurance documentation	10 Years	X	X	
	Insurance policies, current accident reports, claims etc.	Permanently	X		
	All significant operational policies	3 Years	X	X	X