

Record Retention Guidelines

Category	# of Years	
General Accounting Records		
Bank Reconciliations	7	
Bank Statements	7	
Budgets	7	
Journals (Cash Receipt/Disbursement/Payroll)	Perm	
Chart of Accounts	Perm	
Cancelled Checks	7	
Cancelled Checks - Legal or Tax Payments	Perm	
Fixed Assets including Depreciation Schedules	Perm	
Duplicate Deposits Slips	7	
Expense Analysis/Account Reconciliations	7	
Financial Statements (Internal Monthly & Audited YE)	Perm	
General Ledger/Trial Balances	Perm	
Inventory Records	7	
Invoices - issued and paid	7	
Petty Cash vouchers	3	
Property Records	Perm	
Sales Records	7	
Subsidiary Ledgers and Schedules (A/P, Payroll)	7	
Tax Returns	Perm	
Box Office Records & Reports		
Admission Tour Confirmation Forms (Group Contract)	3	
Class Registration Forms	3	
Complimentary coupons redeemed	3	
Daily Finance/Box Office Tie out Reports	7	
Gift Certificates Redeemed	3	
Gift Payment Receipts	7	
Tax Receipts (Return of Tickets)	7	
Ticket Master Deposits	7	
Used Ticket Stubs	3	**months
Legal & Admin Records		
Contracts, notes, leases	7	
Correspondence - legal	Perm	
Minutes of meetings/bylaws/charter	Perm	
Correspondence - general	3	

Record Retention Guidelines

Category	# of Years
Property Appraisals	Perm
Retirement/Pensions Records	Perm
Insurance Records	
Accident Reports	7
Accident Reports involving Chemical Spills	Perm
Insurance Policies (expired)	3
Personnel Records (Terminated Employee)	
Personnel files	7
Employment Applications	3
Employee Attendance Records	7
Employee Earning and History Record	7
Payroll Records (Terminated Employees)	
Payroll records and summaries	7
Withholding forms	7
Benefit elections	7
Garnishments	7
General Payroll Records	
Time cards	7
Attendance Records	7
Resumes	3
Raffle Records	
Winners name & address & prizes won if valued over \$100	7
Names & addresses of all persons receiving a raffle ticket seller's incentive prize and the amount	7
Copy of current license application	7
Raffle ticket stubs	Until all prizes awarded