

SECOND HARVEST FOOD BANK RECORDS RETENTION SCHEDULE

DEPARTMENT RESPONSIBILITY

CATEGORY	RETENTION YEARS			
	3	5	7	INDEF
CORPORATE ORGANIZATIONS				
Articles of Incorporation				X
Board and Committee Minutes				X
By Laws				X
Charter				X
Roster of Officers and Trustees				X
ACCOUNTING/PROGRAM SERVICES				
Accounts Payable Invoices			X	
Accounts Payable Reports			X	
Accounts Receivable reports			X	
Agency Applications	X			
Annual Statistical Reports	X			
Audit Reports				X
Balance Sheet				X
Bank Correspondence - Loan Documents	X			
Bank Statements and Deposit Slips	X			
Bond Records				X
Budget			X	
Brown Bag Application	X			
Brown Bag Attendance Forms	X			
Cancelled Checks			X	
Cash Receipts and Journals			X	
Checks - Payroll and General			X	
Check Registers			X	
Correspondence regarding licenses, purchases, shipping and receiving			X	
Donations/In-kind receipts			X	
Expense Reports			X	
Expired Insurance Policies	X			
Form 8300 report on cash payments over \$10,000 received in a trade or business		X		

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CATEGORY ACCOUNTING (CONTINUED)	RETENTION YEARS			
	3	5	7	INDEF
Foundation/Information Proposal	X			
General Ledgers and Journals				X
Government Proposals	X			
Grants	X			
USDA Grant	X			
FEMA Grant	X			
CITY Grant	X			
Income Tax Returns				X
Inventory Records			X	
Invoices to Agencies			X	
Journal Entries				X
Monthly Financial Reports			X	
Monthly Food Report	X			
Monthly Statistical Report	X			
Payroll Summaries			X	
Payroll (time reports and earning records)				X
Payroll Time Sheets	X			
Personnel Records			X	
Property, Plant, and Equipment Schedule				X
Property Tax Returns				X
Purchase Orders	X			
Retirement and Pension Records				X
Sales Records	X			
Subsidiary Ledgers and Monthly Trial Balances			X	
 GENERAL COUNSEL				
Contracts/Agreements/Leases				X
Legal Claims				X
Legal Counsel Retainer		X		
 HISTORICAL INFORMATION				
				X

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CATEGORY	RETENTION YEARS			
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INSURANCE				
Accident and fire insurance reports			X	
Accident Reports				X
Claims (after settlement)				X
Fire Inspection Reports			X	
Policies (all - expired)				X
Safety Reports			X	
MISCELLANEOUS				
Driver Records			X	
General Correspondence	X			
Vehicle Maintenance and Inspection Records (until vehicle is sold)				
OCCUPATION SAFETY/HEALTH ACT (OSHA)				
Log of Injuries/Illness (OSHA 100)			X	
Summary of Occupational Injuries/Illness			X	
Supplemental Record of Injury/Illness			X	
PERSONNEL				
Applicant Files	X			
Disability Files			X	
IRS Forms W2 and 1099			X	
Personnel Files (terminated)			X	
Vacation/Sick Accrual			X	
PROPERTIES AND SERVICES				
Capital Asset Appraisal			X	
Contracts and Agreements				X
Deeds and Easements				X
Inventories and Current Cost Value				X

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CATEGORY	RETENTION YEARS			
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PROPERTIES AND SERVICES				
Labor Contracts				X
Mortgages, Notes, Leases (expired)			X	
Sales Contracts				
TAX EXEMPTION TAXES				
Application for Exemption-Form 1023				X
IRS Letter of Exemption (State/Federal)				X
California Exempt Organization Annual Information Returns (Form 199)				X
Return of Organization Exempt from Income Tax (Form 990)				X
Payroll Tax Returns (F941)			X	
State Charities Report (Pre 2000-Form CT-2)				X
(Post 1999-Form RRF-1)				X
WORKERS COMPENSATION AND UNEMPLOYMENT INSURANCE				
Claims			X	
Insurance Policies			X	
Records and Reports			X	