Association

*Records Retention Schedule*

- Financial/Tax Issues

# *Retain Permanently*

* Governing Documents
* CC&Rs
* Bylaws
* Articles of Incorporation
* Rules & Regulations
* Minutes - Board & Annual
* Exempt Status Letter (if applies)
* Year End CPA Reports, e.g. audit
* Annual General Ledgers
* Budgets
* Federal Tax Return

# *Retain for Four Years*

* Paid Invoices
* Bank Reconciliations
* Payroll Tax Returns
* Deposit Slips
* Canceled Checks
* Collection Action Items

# *Retain for Seven Years*

* Monthly Financial Statements
* Bank Statements
* Monthly General Ledgers
* Accounts Receivable Reports, e.g. Aging
* Assessment Ledgers
* Check Registers
* Employee Records
* Reserve Studies

# *Retain for Life +Four Years*

* Insurance Policies
* Loans
* Legal Matters
* Contracts and Warranties
* Insurance Claims
* Fixed Asset Purchases



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