



Retention of Records

Item	Retention Period
Cash Receipts and Disbursements	7 Years
Contracts and Leases (Current)	Permanent
Contracts and Leases (Expired) 7 Years	7 Years
Corporate - Articles of Incorporation & By Laws	Permanent
Corporate - Minutes of Board & Committee Meetings, etc.	Permanent
Correspondence (General)	3 Years
Correspondence (Legal / Important)	Permanent
Email	5 Years
Finance - Accounts Payable Ledgers and Schedules	7 Years
Finance - Accounts Receivable Ledgers and Schedules	7 Years
Finance - Reports of Audit Committee	Permanent
Finance - Chart of Accounts	Permanent
Finance - Depreciation Schedules	Permanent
Finance - Expense Analyses & Distribution Schedules	7 Years
Finance - Financial Statements	Permanent
Finance - Fixed Asset Records & Appraisals	Permanent
Finance - General Ledgers Permanent	Permanent
Finance - Subsidiary Ledgers	Permanent
Finance - Tax Return Worksheets	7 Years
Finance - Tax Returns	Permanent
Finance - Uncollectable Accounts & Write-offs	7 Years
Finance - GST Returns, T4s, etc.	7 Years
Grant Inquiries	7 Years
Insurance Claims (Current Cases)	Permanent
Insurance Claims (Settled Cases)	Permanent
Insurance - Policies (Current)	Permanent
Insurance - Policies (Expired)	Permanent
Invoices from Vendors	7 Years
Invoices to Customers	7 Years
Notes Receivable Ledgers	7 Years
Paid Bills & Vouchers	7 Years
Investment Records (Cancelled)	7 Years
Investment Records	Permanent
Vendor Payment Request Forms and Supporting Documents	7 Years
Voucher Registers & Schedules	7 Years