

WASHINGTON MUNICIPAL CLERKS ASSOCIATION RECORDS RETENTION SCHEDULE	
Record	Suggested Retention
Accounts Receivable	3 years
Accounts Payable	3 years
Annual Financial Statements	Permanently – Scan and Save Electronically
Articles of Incorporation	Permanently– Scan and Save Electronically
Audit Reports	Permanently– Scan and Save Electronically
Bank Statements/Reconciliations	7 years
Bank Deposit Slips	3 years
Budgets	3 years
Bylaws	Permanently - Destroy When Superseded
Cash Disbursements Journal	3 years
Cash receipts Journal	3 years
Charts of Accounts	Permanently – Scan and Save Electronically
Checks (cancelled)	7 years
Clerk of the Year List	Permanently – Scan and Save Electronically
Clerk of the Year Applications	3 years
Contracts	10 years
Correspondence	2 years
Executive Report/Quill Newsletters	Permanently – Scan and Save electronically
Expense Reports	3 years
General Ledger	Permanently – Scan and Save Electronically
Income Tax Returns	Permanently – Scan and Save Electronically
Insurance Policies	Ongoing, with expired policies being destroyed after 3 years
Invoices	3 years
Membership Records	10 years
Minutes of Board and Annual Meeting Minutes	Permanently - Scan and Save Electronically
Photographs (historical records)	Permanently – Scan and Save Electronically
Scholarship Database	Permanently – Scan and Save Electronically
Scholarship Applications	3 years

It should be the intent of the Board of WMCA that all records be stored electronically, on the website or on a purchased external hard drive. Records stored in paper format get lost and/or destroyed in members’ garages. Generally, responsible officers and committee members have little if any space to store paper records in their offices.