

Lake Youngs PTSA 9.7.25
Document Retention and Destruction Policy
2024-2025

1. Purpose

- a. To limit liability and in keeping with best practices outlined in the WSPTA Records Retention Timetable (2020), all Lake Youngs PTSA documents both physical and digital will be retained, deleted or destroyed in accordance with the catalog, schedules and methods outlined in this policy.
- b. All Lake Youngs PTSA volunteers are responsible for following this policy. The Executive Committee oversees the and reviews the annual destruction or deletion of documents no longer retained.
- c. A full Records Catalog including locations is kept in the Legal Documents Notebook.

2. Correspondence

- a. All written correspondence, including emails, containing or discussing the legal documents referenced in this policy should be retained and deleted in accordance with the schedules and methods outlined in this policy.

3. Deletion and Destruction

- a. All records referenced in this policy must be securely destroyed or deleted after retention period ends.
- b. Emails and digital copies of records must be fully deleted from personal computers, hard drives, cloud files and shared document libraries.
- c. Physical copies of records cannot be disposed of in recycling bins, garbage bins or dumpsters as is. Records must be disposed of after being destroyed through a secure method such as shredding, burning or pulping.

4. Records List

- I. Legal Documents Notebook
- II. Legal Documents Digital Record
- III. Treasurer Binder and
 - a. Prior Seven (7) Years of Treasurer Binders
 - b. Financial Review Archive Volume 1 (1977 – 2017)
 - c. Financial Review Archive Volume 2 (2017 – Present)
 - d. IRS Legal Archive Volume 1 (1980 – 2017)
 - e. IRS Legal Archive Volume 2 (2017 – Present)
 - f. WA State Legal Archive (1980 – Present)
- IV. Secretary Binder and
 - a. Minutes Archive Volume 1 (1970 – 2000)
 - b. Minutes Archive Volume 2 (2000 – 2017)
 - c. Minutes Archive Volume 3 (2017 – 2022)
 - d. Minutes Archive Volume 4 (2022 – Present)
 - e. Membership Archive Volume 1 (1977 – 2017)
 - f. Membership Archive Volume 2 (2017 – Present)

5. Retention Schedules

- I. **Legal Documents Notebook and**
- II. **Legal Documents Digital Record**

Retain for and from current fiscal year:

- Records Catalog
- WSPTA Legal Documents Notebook Requirements and Records Retention Timetable
- WSPTA Uniform Bylaws
- Membership Roster
- Budget, Standing Rules, policies and written procedures

- Contracts, agreements and licenses in effect
- Documentation of equipment owned by Lake Youngs PTSA (asset list)
- Notices of Special Meetings
- Reseller Permit
- Bank accounts
- Bank signature cards (or meeting minutes authorizing signers)
- Forms 990/990EZ/990N
- Annual incorporation renewal to Secretary of State
- Annual Charitable registration renewal to Secretary of State
- Correspondence with Secretary of State and IRS
- Accounts and Passwords
- Grant Recipient List and Forms

Retain Three (3) Years:

- Budgets, Standing Rules, policies and written procedures
- Bank accounts
- Bank signature cards (or meeting minutes authorizing signers)
- Certificates of insurance and policies
- Grant Recipient Lists

Retain Seven (7) Years:

- Restricted donation forms
- Contracts, agreements and licenses no longer in effect

Retain Permanently:

- Conformed Articles of Incorporation/Amendments/Restatements
- Certificate of Incorporation
- Legal correspondence
- PTA Charter
- Letter of determination of tax-exempt status from IRS
- Letter assigning Employer Identification Number (EIN)
- Completed form 1023/1024 and all supporting documentation
- Correspondence with IRS during determination process
- Executive Officer Roster
- Award Recipient Roster

III. Treasurer Binder

Retain for and from current fiscal year:

- Records Catalog
- WSPTA Legal Documents Notebook Requirements and Records Retention Timetable
- WSPTA Uniform Bylaws
- Budget, Standing Rules, policies and written procedures
- Membership Roster
- Plan of Action forms
- Certificates of insurance, policies and claims
- Contracts, agreements and licenses in effect
- Grants issued
- Bank accounts
- Bank signature cards (or meeting minutes authorizing signers)
- All meeting minutes

- All financial monthly reports
- All financial reviews, including end of year review from the previous year
- All bank statements
- Reports/register listing all deposits and checks written from financial software
- All monthly monthly reconcile reports
- Documentation of equipment owned by Lake Youngs PTSA (asset list)
- Accounts and Passwords
- Forms 990/990EZ/990N
- Annual incorporation renewal to Secretary of State
- Charitable registration renewal to Secretary of State
- Correspondence with Secretary of State and IRS

Retain Permanently:

- Conformed Articles of Incorporation/Amendments/Restatements
- Certificate of Incorporation
- Legal correspondence
- PTA Charter
- Letter of determination of tax-exempt status from IRS
- Letter assigning Employer Identification Number (EIN)
- Completed form 1023/1024 and all supporting documentation
- Correspondence with IRS during determination process

a. Prior Seven (7) Years of Treasurer Binders

Retain Seven (7) Years (in corresponding year's Treasurer Binders):

- Certificates of insurance, policies and claims
- Washington State Department of Revenue filings
- Bank accounts
- Bank signature cards (or meeting minutes authorizing signers)
- Accounts payable records
- Budgets
- Cancelled checks
- Check register
- Monthly financial reports
- Income records
- Receipts/invoices
- Restricted donation forms
- Grants issued
- Contracts, agreements and licenses no longer in effect

b. Financial Review Archive Volume 1 (1977 – 2017)

c. Financial Review Archive Volume 2 (2017 – Present)

Retain Permanently:

- Financial reviews from all prior years.

d. IRS Legal Archive Volume 1 (1980 – 2017)

e. IRS Legal Archive Volume 2 (2017 – Present)

Retain Permanently:

- Forms 990, 990EZ, 990-N from all prior years.
- Any and all correspondence with IRS from all prior years.

f. WA State Legal Archive (1980 – Present)

Retain Permanently:

- Annual Incorporation Renewals to Secretary of State from all prior years.
- Annual Charitable Organization Registration from all prior years.

IV. Secretary Binder

Retain for and from current fiscal year:

- Records Catalog
- WSPTA Legal Documents Notebook Requirements and Records Retention Timetable
- WSPTA Uniform Bylaws
- Budget, Standing Rules, policies and procedures
- Membership Roster
- Executive Meeting Minutes, Motions and Sign-in Sheets
- Board Meeting Minutes, Motions and Sign-in Sheets
- General Membership Meeting Minutes, Motions and Sign-in Sheet

a. Minutes Archive Volume 1 (1970 – 2000)

b. Minutes Archive Volume 2 (2000 – 2017)

c. Minutes Archive Volume 3 (2017 – 2022)

d. Minutes Archive Volume 4 (2022 – Present)

Retain Permanently:

- Executive Meeting Minutes from all prior years.
- Board Meeting Minutes from all prior years.
- General Membership Meeting Minutes from all prior years.

e. Membership Archive Volume 1 (1977 – 2017)

f. Membership Archive Volume 2 (2017 – Present)

Retain Permanently:

- Membership rosters from all prior years.