



Jewish Community Center of Greater Rochester
The William and Mildred Levine Building
1200 Edgewood Avenue
Rochester, NY 14618
www.jccrochester.org

Jewish Community Center of Greater Rochester Document Management Practices

The following records are maintained for the length of time indicated below:

- Accounts payable ledgers and schedules: 10 years
- Accounts receivable ledgers and schedules: 10 years
- Audit reports of accountants: Permanently
- Bank statements: 10 years
- Capital stock and bond records:Â ledgers, transfer payments, stubs showing issues, record of interest coupon, options, etc.: Permanently
- Cash books: 10 years
- Checks (canceled, with exception below): 10 years
- Checks (canceled, for important payments; i.e., taxes, purchase of property, special contracts, etc. [checks should be filed with the papers pertaining to the underlying transaction]): Permanently
- Contracts and leases (expired): 10 years
- Contracts and leases still in effect: Permanently
- Correspondence, general: 4 years
- Correspondence (legal and important matters): Permanently
- Depreciation schedules: 10 years
- Donation records of endowment funds and of significant restricted funds: Permanently
- Donation records, other: 10 years
- [Note: Donation records include a written agreement between the donor and the charity with regard to any contribution, an email communication or notes of or recordings of an oral discussion between the charity and the donor where the representative of the charity made representations to the donor with regard to the contribution on which the donor may have relied in making the gift.]
- Duplicate deposit slips: 10 years
- Employee personnel records (after termination): 7 years
- Employment applications: 3 years
- Expense analyses and expense distribution schedules (includes allowance and reimbursement of employees, officers, etc., for travel and other expenses: 10 years
- Financial statements (end-of-year): Permanently
- General ledgers and end-of-year statements: Permanently
- Insurance policies (expired): Permanently
- Insurance records, current accident reports, claims, policies, etc.: Permanently
- Internal reports, miscellaneous: 3 years
- Inventories of products, materials, supplies: 10 years
- Invoices to customers: 10 years

- Invoices from vendors: 10 years
- Journals: 10 years
- Minute books of Board of Directors, including Bylaws and Articles of Incorporation: Permanently
- Payroll records and summaries, including payments to pensioners: 10 years
- Purchase orders: 3 years
- Sales records: 10 years
- Scrap and salvage records: 10 years
- Subsidiary ledgers: 10 years
- Tax returns and worksheets, revenue agents' reports, and other documents relating to determination of tax liability: Permanently
- Time sheets and cards: 10 years
- Voucher register and schedules: 10 years
- Volunteer records: 3 years

Warning: All permitted document destruction shall be halted if the organization is being investigated by a governmental law enforcement agency, and routine destruction shall not be resumed without the written approval of legal counsel or the Chief Executive Officer.

Updated: JCC Greater Rochester/Tamara Cohen/November 9, 2011