

SUGGESTED RECORD RETENTION SCHEDULE

<table style="width: 100%; border-collapse: collapse;"> <tr><td>Accident Reports</td><td style="text-align: right;">7 years</td></tr> <tr><td>Accounts Uncollectable</td><td style="text-align: right;">7 years</td></tr> <tr><td>Acquisitions</td><td style="text-align: right;">Permanent</td></tr> <tr><td>Annual Reports</td><td style="text-align: right;">Permanent</td></tr> <tr><td>Audit Reports</td><td style="text-align: right;">Permanent</td></tr> <tr><td>Bank Reconciliation's</td><td style="text-align: right;">6 years</td></tr> <tr><td>Bank Statements</td><td style="text-align: right;">6 years</td></tr> <tr><td>Bills of Lading</td><td style="text-align: right;">3 years</td></tr> <tr><td>Bonds</td><td></td></tr> <tr><td> Cancelled</td><td style="text-align: right;">Permanent</td></tr> <tr><td> Sales or Transfers</td><td style="text-align: right;">Permanent</td></tr> <tr><td> Surety</td><td style="text-align: right;">7 years</td></tr> <tr><td>By-laws</td><td style="text-align: right;">Permanent</td></tr> <tr><td>Cash Books</td><td style="text-align: right;">Permanent</td></tr> <tr><td>Checks-Cancelled</td><td style="text-align: right;">10 years</td></tr> <tr><td> Payroll</td><td style="text-align: right;">7 years</td></tr> <tr><td> Petty Cash</td><td style="text-align: right;">7 years</td></tr> <tr><td>Claims-Closed</td><td style="text-align: right;">10 years</td></tr> <tr><td> Workers' Comp</td><td style="text-align: right;">15 years</td></tr> <tr><td>Contracts</td><td></td></tr> <tr><td> General</td><td style="text-align: right;">5 years</td></tr> <tr><td> Legal</td><td style="text-align: right;">10 years</td></tr> <tr><td> Sales</td><td style="text-align: right;">3 years</td></tr> <tr><td>Deeds</td><td style="text-align: right;">Permanent</td></tr> <tr><td>Dividend Records</td><td style="text-align: right;">Permanent</td></tr> <tr><td>Easements</td><td style="text-align: right;">Permanent</td></tr> <tr><td>Expense Records (Personal)</td><td style="text-align: right;">10 years</td></tr> <tr><td>Financial Statements</td><td style="text-align: right;">Permanent</td></tr> <tr><td>Franchises</td><td style="text-align: right;">Permanent</td></tr> <tr><td>Inventories</td><td></td></tr> <tr><td> Plant & Fixtures</td><td style="text-align: right;">Permanent</td></tr> <tr><td> Property</td><td style="text-align: right;">Permanent</td></tr> <tr><td>Invoices-Accounts Payable & Receivable</td><td style="text-align: right;">7 years</td></tr> <tr><td>Journal Entries</td><td style="text-align: right;">Permanent</td></tr> </table>	Accident Reports	7 years	Accounts Uncollectable	7 years	Acquisitions	Permanent	Annual Reports	Permanent	Audit Reports	Permanent	Bank Reconciliation's	6 years	Bank Statements	6 years	Bills of Lading	3 years	Bonds		Cancelled	Permanent	Sales or Transfers	Permanent	Surety	7 years	By-laws	Permanent	Cash Books	Permanent	Checks-Cancelled	10 years	Payroll	7 years	Petty Cash	7 years	Claims-Closed	10 years	Workers' Comp	15 years	Contracts		General	5 years	Legal	10 years	Sales	3 years	Deeds	Permanent	Dividend Records	Permanent	Easements	Permanent	Expense Records (Personal)	10 years	Financial Statements	Permanent	Franchises	Permanent	Inventories		Plant & Fixtures	Permanent	Property	Permanent	Invoices-Accounts Payable & Receivable	7 years	Journal Entries	Permanent	<table style="width: 100%; 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These are suggested guidelines only. Management needs, state and regulatory requirements or industry specific standards may dictate changes from these suggestions. For more information contact Eric at erico@reynoldstransfer.com.