

### Exhibit III

## RECORD RETENTION SCHEDULE FOR THE ARCHDIOCESE, ITS RELATED ECCLESIASTICAL ORGANIZATIONS AND THE PARISHES WITHIN THE TERRITORY OF THE ARCHDIOCESE

### A. Administrative Records

Records Type	Retention Period
Abstracts, deeds (property)	Permanent
Annual reports to Chancery ( <i>Status Animarum</i> )	Permanent
Annual reports to the diocese/parish	Permanent
Articles of incorporation and bylaws	Permanent
Bequest and estate papers ( <i>wills</i> )	Permanent
Census records	Permanent
Contracts, inactive	7 years after the end of contract
Correspondence, legal	Permanent
Correspondence, official ( <i>regarding diocesan/parish policies, diocesan/parish directive, etc.</i> )	Permanent
Correspondence, routine	Review/discard biannually
Donor lists	Permanent
Endowment decrees	Permanent
Finance Committee minutes	Permanent
Historical file ( <i>newspaper clippings, photos, etc., related to diocese/parish</i> )	Permanent
Insurance policies	Permanent
Inventories of property and equipment	Permanent
Leases	Destroy 7 years after expiration
Liturgical minister's schedules ( <i>altar servers, ushers, lectors, etc.</i> )	Retain until superseded
Mass intention books	2 years
Office files, subject	Selective retention; retain those that document diocesan/parish administration and activities
Parish council constitutions	Retain until superseded
Parish council minutes	Permanent
Diocese/parish organization records ( <i>minutes, correspondence, publications, etc.</i> )	Permanent
Photographs ( <i>relating to diocesan/parish history, clergy, parishioners</i> )	Permanent
Policy statements	Permanent
Religious education reports ( <i>for the diocesan offices</i> )	Permanent
Rosters of parishioners	Permanent
Subject files, ( <i>correspondence, memos, rules, schedules, etc.</i> )	Annual review; destroy superseded files biannually
Will, testaments, codicils	Permanent

## **B. Personnel Records**

A personnel file should be maintained for each active Archdiocesan and related organization employee. That file should contain the following:

- Employment Application Form and Resume
- Performance Evaluations
- Documents showing salary changes (pay rate authorizations)
- Copy of W-4 form
- Unemployment exemption status form
- Acknowledgment of Receipt Page of Archdiocese of Denver and its' Related Organizations Employee Handbook
- Acknowledgment of the Receipt page of the Code of Conduct
- Employer copy of Insurance Enrollment/Change/Termination Form
- Copy of the Profile Form for Part-Time Lay Employee
- Copy of the Archdiocese of Denver Lay Employees' Money Purchase Pension Plan (for those employees who work more than 30 hours per week)
- Flexible Spending Election Form/Pre-tax Premium Election Form
- Letters of commendation
- Written warnings memorandums/forms
- Worker's Compensation Acknowledgment (Work Injury and Illness Form)

The Archdiocese, the parishes within its territory and its related ecclesiastical organizations must also maintain two additional personnel files separate and apart from the personnel file noted above. The first file must contain the I-9 Employment Eligibility Verification, copies of the I-9 identity documents, the Affirmation of Legal Status for each employee (one file for all employees). The second file must contain the Background Check and Release Report and the verification that the employee has attended the required safe environment training (one file for all employees). This verification is satisfied if either the Safe Environment Training Certificate (Certificate) is present for each employee, or if the Certificate is missing, then the master report from the Office of Child and Youth Protection must clearly indicate the employee has completed training.

These records are *confidential* and should be made available only to current employees and Archdiocesan/ parish representatives with a legitimate right to know, unless their disclosure is compelled by court order or some other legal action.

<b>Records Type</b>	<b>Retention Period</b>
<b>Employee Benefits</b>	
Disability records	Permanent
Pension vesting files	Permanent
Retirement benefits	Permanent
Service records	Permanent

<b>Records Type</b>	<b>Retention Period</b>
<b>General</b>	
Permanent earnings and records	7 years after benefit termination
Attendance records	7 years after termination
Employee contracts	7 years after termination
Employee salary schedules	7 years after termination

<b>Records Type</b>	<b>Retention Period</b>
<b>Health and Safety</b>	
Accident/injury reports	7 years
Employee medical complaints	7 years
Employee medical records	30 years from termination
Environmental test records/reports	Permanent
Hazardous exposure records	Permanent
Toxic Substance explore reports	Permanent
Workers' compensation records	12 year after injury (filing), death, or last compensation period

<b>Records Type</b>	<b>Retention Period</b>
<b>Personnel Actions</b>	
Applications rejected	1 year
Employee evaluations	2 years after termination
Personnel files, terminated	7 years
Termination records	7 years

<b>Records Type</b>	<b>Retention Period</b>
<b>Salary Administration</b>	
W-2 forms	7 years from time of filing
W-4 forms	7 years from time of filing
Time cards	3 years from date of filing
Time sheets	3 years from date of filing
I-9 form and supporting documentation	7 years from date of employee's departure

### C. Financial and Accounting Records

<b>Records Type</b>	<b>Retention Period</b>
<b>Banking</b>	
Bank deposits	7 years
Bank statements	7 years
Cancelled checks	7 years
Check registers/stubs	7 years
<b>General</b>	
Audit reports	Permanent
Balance sheets, annual	Permanent
Balance Sheets, monthly/quarterly	Destroy after 2 years
Budgets, approved, revised	7 years
Financial reports, annual	Permanent
Financial reports, quarterly	Destroy after 2 years
Financial statements	Permanent
<b>Investment/Insurance</b>	
Bonds, cancelled	7 years from date of cancellation
Certificates of deposit, cancelled	3 years after redemption
Insurance policies/active	Permanent
Insurance policies/cancelled	Permanent
Letters of credit	7 years
Mortgage records	Permanent
Securities sales	7 years
Stock investment	7 years after sale

<b>Records Type</b>	<b>Retention Period</b>
<b>Accounting</b>	
Accounts payable invoices	7 years
Accounts payable ledgers	7 years
Accounts receivable ledgers	7 years
Credit card statements/charge slips	7 years
Invoices and paid bills, major building construction	Permanent
Invoices and paid bills, general accounts, receipts	7 years
Cash journals	Permanent
Cash journal, receipts on offering, and pledges	Permanent
Mortgage payments	7 years
<b>Other Records</b>	
General ledger/annual	Permanent
Journals, general and specific funds	Permanent
Journal entry sheets	7 years
Ledgers, subsidiary	7 years
Payroll journals	7 years
Payroll registers, summary schedule of earnings, deductions, and accrued leave	7 years
Pension records	Permanent
Pledge registers/ledgers	Permanent
<b>Tax Records</b>	
Employment taxes, contributions, and payments, including taxes withheld, FICA	7 years from date of filing
W-2 forms	7 years from date of filing
W-4 forms	7 years from date of filing
IRS exemption determination letters, for organizations other than those listed in <i>The Official Catholic Directory</i>	Permanent
Form 990	Permanent
State tax exemption certificates ( <i>income, excise, property, sales/use, etc.</i> )	

**D. Property Records**

<b>Records Type</b>	<b>Retention Period</b>
Architectural records, blueprints, building designs, specification	Permanent
Architectural drawings	Permanent
Deeds files	Permanent
Mortgage documents	Permanent
Property appraisals	Permanent
Real estate surveys/plots, plans	Permanent
Title search papers and certificates	Permanent

**E. Cemetery Records**

<b>Records Type</b>	<b>Retention Period</b>
Account cards ( <i>record of lot ownership and payments</i> )	Permanent
Annual report	Permanent
Bank statements	7 years
Board minutes	Permanent
Burial cards ( <i>record of interred's name, date of burial, etc., alphabetically</i> )	Permanent
Burial records ( <i>record of interred's name, date of burial, etc.</i> )	Permanent
Contracts documenting lot ownership	Permanent
Correspondence	Selective retention; keep if item has historical, legal, fiscal value
General ledger	Permanent
Lot maps	Permanent
Anniversary books	Permanent
Annual reports to the diocese/parish	Permanent
Newsletters of the diocese/parish or related organizations	Permanent
Other diocese/parish-related publications	Permanent
Parish bulletins	Permanent

<b>F. Sacramental Records</b>	
<b>Records Type</b>	<b>Retention Period</b>
Baptism register	Permanent
Confirmation register	Permanent
First Communion register	Permanent
Death register	Permanent
Marriage register	Permanent
Marriage case files	Permanent