

Permanent Files

1. **Assets:** Maintain a permanent set of files for assets, including motor vehicles, real property, etc. These files would contain receipts for purchases and service records, regardless of the dates of the transactions. These files would only be archived once the asset has been disposed.
2. **Public Grants:** Maintain a collection of folders for individual public grants grouped by grantor. That is, create a set of files for each grantor (U.S. Department of State, NASA, State of West Virginia, etc.) and then within those files create individual files for each grant awarded. These would be labeled by award number and performance period/fiscal year. These files would contain all grant documents and supporting material, including invoices, reimbursement requests, etc.
3. **Staff:** Maintain a file for each permanent member of the Foundation's staff. These files would contain letters of appointment, evaluations, and other appropriate documents. Files for seasonal members of the staff will be filed as described below.
4. **Board of Trustees:** Maintain a file of materials related to the Foundation's Board of Trustees including correspondence, meeting minutes, etc.
5. **Operations:** Maintain a file with important operational documents, including policies, procedures, passwords, account numbers, etc.

Annual/Fiscal Year Files (removed to archive after three years)

1. **Expenses:** Maintain an alphabetical set of files for expense items that is grouped by fiscal year. Each letter of the alphabet would get a file with sub files for each fiscal year. These files would be labeled as follows:
A
 [A – FY 2009-10]
 [A – FY 2008-09]
B
 [B – FY 2009-10]
 [B – FY 2008-09]
Etc.
2. **Deposits:** Maintain a file of deposit items arranged chronologically by fiscal year. This file would be labeled "Deposits – FY 2009-10." Within this file create a sub file with documentation of deposits received via PayPal, Google Checkout, Network for Good (Facebook Causes), and other online systems.
3. **Audit Statements:** Maintain a file of audit statements provided by Herman and Cormany.
4. **Financial Statements:** Maintain a set of files organized by financial institution and account. Individual files would be labeled as follows:
 Branch Banking and Trust (BB&T)
 [BB&T 5143 Program – FY 2009-10]
 [BB&T 5143 Program – FY 2008-09]
 [BB&T 8158 Market – FY 2009-10]
 [BB&T 8158 Market – FY 2008-09]
 [BB&T 1417 Revenue – FY 2009-10]
 [BB&T 1417 Revenue – FY 2008-09]

[BB&T 2161 Visa – FY 2009-10]
[BB&T 2161 Visa – FY 2009-10]
Grant County Bank
[Grant 3000022 – FY 2009-10]
[Grant 3000022 – FY 2008-09]
Lanham O'Dell and Company
[Lanham O'Dell – FY 2009-10]
[Lanham O'Dell – FY 2008-09]
Schwab
[Schwab 1052-3056 – FY 2009-10]
[Schwab 1052-3056 – FY 2008-09]

Tax Records: Maintain a set of files for tax related information, including Internal Revenue Service (IRS), the State of West Virginia, the City of Charleston, etc. Files should be created and organized by fiscal year.