

Correspondence (general)	4 years
Correspondence (legal and important matters)	Permanent
Licenses and Permits	Permanent

Accounting and Corporate Tax Records

Annual Audits and Financial Statements (including budget)	Permanent
Depreciation Schedules	Permanent
General Ledgers	Permanent
IRS 990 Tax Returns	Permanent

Accounting and Corporate Tax Records (cont.)

NBHCP Finance Model (including budget)	Permanent
IRS 1099s	Permanent
<u>California Tax Returns</u>	<u>12 years</u>
<u>California Tax Records</u>	<u>12 years</u>
Business Expense Records	10 years
IRS 1099s	Permanent
Journal Entries	10 years
Invoices	10 years
Cash Receipts	10 years
Credit Card Receipts	10 years
<u>Contracts (after expiration)</u>	<u>10 years</u>
<u>California Sales and Use Tax Returns (UBIT)</u>	<u>5 years</u>
<u>California Sales and Use Tax Records (UBIT)</u>	<u>5 years</u>
<u>Correspondence (general)</u>	<u>4 years</u>

Bank Records

Check Registers	Permanent
<u>Electronic Fund Transfer Documents</u>	<u>Permanent</u>
Bank Deposit Slips	10 years
Bank Statements and Reconciliation	10 years
Electronic Fund Transfer Documents	Permanent

Payroll and Employment Tax Records

Payroll Registers	Permanent
<u>Payroll Tax returns</u>	<u>10 years</u>
State Unemployment Tax Records	4 years
Individual Wage Records	4 years
Garnishment Records	4 years
Payroll Tax returns	10 years
W-2 Statements (after due date or date filed)	3 years

Employee Records

Employment and Termination Agreement	3 years
Retirement Plan Documents	Permanent
Employee Performance Reviews	7 years after termination

Records Relating to Promotion, Demotion or Discharge	7 years after termination
Employment and Termination Agreement	4 years
Employment Applications and Resumes	3 years
Time Cards	3 years after termination
W-4	3 years after due date
I-9 Forms	3 years after date of hire; if
W-4 (after due date or date due) 3 years I-9 Forms 3 years if	
employed for more than 3 years	then 1 year after termination
	Time Cards
	3 years after
	termination

Donor/Grant Records

Restricted Endowment Funds & Donor Advised Funds	Permanent
Donor Records and Acknowledgement Letters	10 years
Grant Applications and Contracts	7 years after completion
Restricted Endowment Funds & Donor Advised Funds	Permanent

Legal, Insurance and Safety Records

Appraisals	Permanent
Environmental Studies	Permanent
Insurance Policies	Permanent
Real Estate Documents	Permanent
Stock and Bond Records	Permanent
Leases	10 years after expiration
General Contracts	10 years after termination
Employee Accident Reports and Insurance Claims	Permanent
Worker's Compensation Records	Permanent
Leases	10 years after expiration
General Contracts	10 years after termination
Litigation Documents	7 years after termination of matter

Electronic Documents and Records

Electronic documents will be retained as if they were paper documents. Therefore, any electronic files, including records of donations made online, that fall into one of the document types on the above schedule, will be maintained for the appropriate amount of time. If a user has sufficient reason to keep an email message, the message should be printed in hard copy and kept in the appropriate file or moved to an "archive" computer file folder. Backup and recovery methods will be tested on a regular basis.

Emergency Planning

The Conservancy's records will be stored in a safe, secure and accessible manner. Documents and financial files that are essential to keeping the Conservancy operating in an emergency will be duplicated or backed up at least every week and maintained off site.

Document Destruction

The Conservancy's ~~(chief financial officer)~~ Business & Accounting Manager is responsible for the ongoing process of identifying records which have met the required retention period and overseeing their destruction. Destruction of financial and personnel-related documents will be accomplished by shredding.

~~Rename this position as relevant to TNBC~~

Exception for Documents Relevant to Litigation

Document destruction will be suspended immediately (a) upon any indication of an official investigation or (b) when a lawsuit is filed or appears imminent, and an officer, director, or employee believes, or is informed that the Conservancy's records are relevant to such litigation or potential litigation. This exception supersedes any other established destruction schedule for records, including those set forth in this Policy. Document destruction will be reinstated upon conclusion of the investigation or litigation or upon determination that preserved documents are no longer needed for potential litigation.

Press Releases/Public Filings

Copies of all press releases and publicly filed documents should be retained permanently under the theory that the Conservancy should have its own copy to test the accuracy of any document a member of the public can theoretically produce against the Conservancy.

Compliance

Failure on the part of employees to follow this policy can result in possible civil and criminal sanctions against the Conservancy and its employees and possible disciplinary action against responsible individuals. The ~~(chief financial officer)~~ Business & Accounting Manager and finance committee chair will periodically review these procedures with legal counsel or the organization's certified public accountant to ensure that they are in compliance with new or revised regulations.

~~Rename this position as relevant to TNBC~~

Note: Accounting records prior to 2005 are held by the City of Sacramento and subject to the City of Sacramento's records policy.

Summary report:	
Litéra® Change-Pro 7.5.0.135 Document comparison done on 4/28/2016 9:59:14 AM	
Style name: Redline	
Intelligent Table Comparison: Active	
Original DMS: iw://iManage/iManage/25056827/1	
Modified DMS: iw://iManage/iManage/25056827/2	
Changes:	
<u>Add</u>	22
Delete	11
Move From	8
<u>Move To</u>	8
<u>Table Insert</u>	0
Table Delete	0
<u>Table moves to</u>	0
Table moves from	0
Embedded Graphics (Visio, ChemDraw, Images etc.)	0
Embedded Excel	0
Format changes	0
Total Changes:	49