Birch Community Services, Inc., a 501c3 Nonprofit (hereafter BCS) seeks to maintain accurate and organized records. Toward that end, this policy directs the management and length of retention of key information for BCS.

If the organization is being investigated by a governmental law enforcement agency all formerly permitted document destruction shall be halted, and routine destruction of documents shall not be resumed without the written approval of the Executive Director.

<table>
<thead>
<tr>
<th>Document:</th>
<th>Length of record retention:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts payable ledgers and schedules</td>
<td>10 Years</td>
</tr>
<tr>
<td>Accounts receivable ledgers and schedules</td>
<td>10 Years</td>
</tr>
<tr>
<td>Audit reports of accountants</td>
<td>Permanently</td>
</tr>
<tr>
<td>Bank statements</td>
<td>10 Years</td>
</tr>
<tr>
<td>Capital stock and bond records: Ledgers, transfer payments, stubs showing issues, record of interest coupon, options, etc.</td>
<td>Permanently</td>
</tr>
<tr>
<td>Cash books</td>
<td>10 Years</td>
</tr>
<tr>
<td>Checks (canceled, with exception below)</td>
<td>10 Years</td>
</tr>
<tr>
<td>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])</td>
<td>Permanently</td>
</tr>
<tr>
<td>Contracts and leases (expired)</td>
<td>10 years</td>
</tr>
<tr>
<td>Item</td>
<td>Retention Period</td>
</tr>
<tr>
<td>----------------------------------------------------------------------</td>
<td>------------------</td>
</tr>
<tr>
<td>Contracts and leases still in effect</td>
<td>Permanently</td>
</tr>
<tr>
<td>Correspondence, general:</td>
<td>7 years</td>
</tr>
<tr>
<td>Correspondence (legal and important matters)</td>
<td>Permanently</td>
</tr>
<tr>
<td>Depreciation schedules</td>
<td>10 years</td>
</tr>
<tr>
<td>Donation records of endowment funds and of significant restricted funds</td>
<td>Permanently</td>
</tr>
<tr>
<td>Donation records, other</td>
<td>10 years</td>
</tr>
<tr>
<td>[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.]</td>
<td></td>
</tr>
<tr>
<td>Duplicate deposit slips</td>
<td>10 years</td>
</tr>
<tr>
<td>Employee personnel records (after termination)</td>
<td>7 years</td>
</tr>
<tr>
<td>Employment applications</td>
<td>6 months</td>
</tr>
<tr>
<td>Expense analyses and expense distribution schedules (includes allowance and reimbursement of employees, officers, etc., for travel and other expenses)</td>
<td>10 years</td>
</tr>
<tr>
<td>Financial statements (end-of-year)</td>
<td>Permanently</td>
</tr>
<tr>
<td>General ledgers and end-of-year statements</td>
<td>Permanently</td>
</tr>
<tr>
<td>Insurance policies (expired)</td>
<td>Permanently</td>
</tr>
<tr>
<td>Insurance records, current accident reports, claims, policies, etc.</td>
<td>Permanently</td>
</tr>
<tr>
<td>Document Type</td>
<td>Retention Period</td>
</tr>
<tr>
<td>------------------------------------------------------------------------------</td>
<td>--------------------</td>
</tr>
<tr>
<td>Internal reports, miscellaneous</td>
<td>7 years</td>
</tr>
<tr>
<td>Inventories of products, materials, supplies</td>
<td>10 Years</td>
</tr>
<tr>
<td>Invoices from vendors</td>
<td>7 Years</td>
</tr>
<tr>
<td>Minute books of Board of Directors, including Bylaws and Articles of Incorporation</td>
<td>Permanently</td>
</tr>
<tr>
<td>Payroll records and summaries, including payments to pensioners</td>
<td>10 years</td>
</tr>
<tr>
<td>Purchase orders</td>
<td>3 years</td>
</tr>
<tr>
<td>Sales records</td>
<td>10 years</td>
</tr>
<tr>
<td>Scrap and salvage records</td>
<td>10 years</td>
</tr>
<tr>
<td>Tax returns and worksheets, revenue reports, and other documents relating to determination of tax liability</td>
<td>Permanently</td>
</tr>
<tr>
<td>Time sheets and cards</td>
<td>7 years</td>
</tr>
<tr>
<td>Voucher register and schedules</td>
<td>10 years</td>
</tr>
<tr>
<td>Volunteer records</td>
<td>3 years</td>
</tr>
</tbody>
</table>