

SOP # _____ Revision: _____
Effective Date: _____

Prepared by: Governance Comm.
Approved by: _____

Title: SANTA ROSA PLATEAU FOUNDATION - DOCUMENT
RETENTION

Policy: Written documents including any e-mail and voice mail communication sent as an inclusive instruction (as referred to in Internal Communications Policy and Procedure, Section 2.2) to the entire Board will be retained in accordance with national and state charitable laws. Any Santa Rosa Plateau Foundation (SRPF) records kept on Officer's or Executive Director's personal computers will be regularly backed up on a disc or to an SRPF designated internet data storage site. If discs are used, they will be delivered to the Santa Rosa Plateau Foundation's office for filing and storage. All permitted document destruction shall be halted if the SRPF is being investigated by a governmental law enforcement agency, and routine destruction shall not be resumed without the written approval of legal counsel or of the Chief Executive Officer.

Purpose: To assure compliance with all laws regarding document retention. California non-profit corporation law sets the statute of limitations at ten (10) years for the Attorney General to bring action for breach of charitable trust.

Scope: Each document to be retained according to the law will be enumerated in this policy and the location of each document will be stated.

Procedure:

1.0 DOCUMENT MANAGEMENT POLICY

- **Accounts payable ledgers and schedules:** 10 years. Kept at Nottingham and Associates, CPA, Temecula CA 92590.
- **Accounts receivable ledgers and schedules:** Permanently. Kept at Nottingham and Associates, CPA, Temecula CA 92490.
- **Audit reports of accountants:** Permanently. Not applicable. SRPF assets less than \$2,000,000 as of February, 2011.
- **Cash books:** 10 years. Kept at SRPF's principal office, 39400 Clinton Keith Road, Murrieta, CA 92562, Riverside County, CA.
- **Checks – canceled:** 10 years. Current year kept at Budget and Finance Chair's home. Previous years are kept at SRPF's principal office.
- **Contracts and leases (expired):** 10 years. Kept at SRPF's principal office, 39400 Clinton Keith Road, Murrieta, CA 92562, Riverside County, CA.

- 1.0 DOCUMENT MANAGEMENT POLICY - CONTINUED
 - **Contracts and leases still in effect:** Permanently. Kept at SRPF's principal office, 39400 Clinton Keith Road, Murrieta, CA 92562, Riverside County, CA.
 - **Correspondence, general:** 4 years. Kept at SRPF's principal office, 39400 Clinton Keith Road, Murrieta, CA 92562, Riverside County, CA.
 - **Correspondence (legal and important matters):** Permanently. Kept at SRPF's principal office, 39400 Clinton Keith Road, Murrieta, CA 92562, Riverside County, CA.
 - **Depreciation schedules:** 10 years. Kept at Nottingham and Associates, CPA, Temecula CA 92590.
 - **Donation records of endowment funds and significant restricted funds:** Permanently. Kept at Nottingham and Associates, CPA, Temecula CA 92590.
 - **Donation records, other:** 10 years. Kept at Nottingham and Associates, CPA, Temecula CA 92590 and at SRPF's principal office, 39400 Clinton Keith Road, Murrieta, CA 92562, Riverside County, CA.
 - **Duplicate deposit slips:** 10 years. Current year kept at Budget and Finance Chair's home. Previous years kept at SRPF's principal office.
 - **Employee personnel records (after termination):** 7 years. Kept at SRPF's principal office, 39400 Clinton Keith Road, Murrieta, CA 92562, Riverside County, CA.
 - **Employment applications:** 3 years. Kept at SRPF's principal office, 39400 Clinton Keith Road, Murrieta, CA 92562, Riverside County, CA.
 - **Expense analyses and expense distribution schedules (includes allowance and reimbursement of employees, officers, etc., for travel and other expenses):** 10 years. Kept at SRPF's principal office, 39400 Clinton Keith Road, Murrieta, CA 92562, Riverside County, CA.
 - **Financial statements (end-of-year):** Permanently. Kept at Nottingham and Associates, CPA, Temecula CA 92590 and SRPF's principal office, 39400 Clinton Keith Road, Murrieta, CA 92562, Riverside County, CA. Also current year kept at Budget and Finance Chair's home.
 - **General ledgers and end-of-year statements:** Permanently. Previous years are kept at Nottingham and Associates, CPA, Temecula CA 92590 and SRPF's principal office, 39400 Clinton Keith Road, Murrieta, CA 92562, Riverside County, CA. Also current year kept at Budget and Finance Chair's.

- 1.0 DOCUMENT MANAGEMENT POLICY - CONTINUED
 - **Insurance policies (expired):** Permanently. Kept at SRPF's principal office, 39400 Clinton Keith Road, Murrieta, CA 92562, Riverside County, CA.
 - **Independent contactor and consultant agreements, including payment records.** Permanently. Kept at SRPF's principal office, 39400 Clinton Keith Road, Murrieta, CA 92562, Riverside County, CA.
 - **Insurance records, current accident reports, claims, policies, etc.:** Permanently. Kept at SRPF's principal office, 39400 Clinton Keith Road, Murrieta, CA 92562, Riverside County, CA.
 - **Internal reports and updates, miscellaneous:** 3 years. Kept at SRPF's principal office, 39400 Clinton Keith Road, Murrieta, CA 92562, Riverside County, CA.
 - **Inventories of products, materials, supplies:** 10 years. Kept at SRPF's principal office, 39400 Clinton Keith Road, Murrieta, CA 92562, Riverside County, CA.
 - **Invoices and checks to customers and vendors:** 10 years. Current year kept at Budget and Finance Chair's home. Previous years kept at SRPF's principal office.
 - **Minute books of Board of Directors, including Bylaws and Articles of Incorporation:** Current year kept in Secretary's custody. Previous years kept at SRPF's principal office, 39400 Clinton Keith Road, Murrieta, CA 92562, Riverside County, CA.
 - **Payroll records and summaries:** 10 years. Kept at Nottingham and Associates, CPA, Temecula CA 92590. Also kept at SRPF's principal office, 39400 Clinton Keith Road, Murrieta, CA 92562, Riverside County, CA.
 - **Sales records:** 10 years. Kept at Nottingham and Associates, CPA, Temecula CA 92590. Also kept at SRPF's principal office, 39400 Clinton Keith Road, Murrieta, CA 92562, Riverside County, CA.
 - **Tax returns and worksheets, revenue agent's reports, and other documents relating to determination of tax liability:** Permanently. Kept at Nottingham and Associates, CPA, Temecula CA 92590. Also kept at SRPF's principal office, 39400 Clinton Keith Road, Murrieta, CA 92562, Riverside County, CA.
 - **Time sheets and cards:** 10 years. Kept at SRPF's principal office, 39400 Clinton Keith Road, Murrieta, CA 92562, Riverside County, CA.
 - **Volunteer records:** 10 years. Kept at SRPF's principal office, 39400 Clinton Keith Road, Murrieta, CA 92562, Riverside County, CA.

WARNING: All permitted document destruction shall be halted if the organization is being investigated by a governmental law enforcement agency, and routine destruction shall not be resumed without the written approval of legal counsel or the Chief Executive Officer.

Revision History:

| Revision | Date | Description of changes | Requested By |
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