

CAMP HERTKO HOLLOW, INC.

Document Retention and Destruction Policy

This Document Retention and Destruction Policy of Camp Hertko Hollow, Inc. ("Camp") identifies the record retention responsibilities of staff, volunteers, members of the Board of Directors, and outsiders for maintaining and documenting the storage and destruction of the Camp's documents and records.

1. **Rules.** The Camp's staff, volunteers, members of the Board of Directors and outsiders (i.e., independent contractors via agreements with them) are required to comply with these rules: (a) paper or electronic documents indicated under the terms for retention below will be transferred and maintained by the Camp; (b) all other documents will be destroyed after three years; and (c) **no paper or electronic documents will be destroyed or deleted if pertinent to any ongoing or anticipated government investigation or proceeding or private litigation.**

2. **Terms for retention.** Records shall be maintained in accordance with the attached Schedule A.

3. **Exceptions.** General exceptions to these rules and terms for retention may be granted only by the Camp's Executive Director or President. It is contemplated that the Camp will review its records on an annual basis to identify records to be destroyed in accordance with this Policy.

**SCHEDULE A
DOCUMENT RETENTION SCHEDULE**

Type of Document	Retention Period
Accounts receivable and payable ledgers and schedules	7 years
Annual audited financial statements	Permanently
Articles of Incorporation, Bylaws, minutes and other incorporation records	Permanently
Bank Statements, deposit records, electronic fund transfer documents, cancelled checks, reconciliations	10 years
Chart of Accounts	Permanently
Claim Records	7 years
Volunteer and Employment Applications	7 years after termination
Eligibility records for scholarships	7 years
Contracts	10 years after termination
Litigation claims Court documents & records	5 years following close of case
Tax Returns (other than Form 990)	5 years
Form 990	Permanently