

HEART OF AMERICA DOCUMENT RETENTION POLICY

This policy specifies how important documents should be retained, protected and eligible for destruction. The policy also insures that documents are promptly provided to authorities in the course of legal investigations or law suits. The policy of Heart of America is to retain documents in accordance with the schedules listed below and to comply with the laws of the State of Kansas and the laws of the United States.

Corporate Records

Articles of Incorporation, By Laws, Letters of Determination	Permanent
Annual corporate filings, exemption certificates	Permanent
Board policies, resolutions, meeting minutes	5 years

Financial Records

Accounting Policies and Procedures	Permanent
Financial Audits	5 years
Financial Statements	5 years
Accounting Records to support financial statements	5 years
Invoices, Vouchers, bank statements, expense documents	5 years

Tax Records

State, Federal and City Tax returns	5 years
Payroll Tax Returns	5 years
W2 and W3 forms	5 years
I-9 Forms	3 years after termination

Personnel Records

Applications and resumes	3 years after termination
Employee offer letters	3 years after termination
Employee performance reviews	3 years after termination
Promotions, demotions, letters of reprimand, terminations	3 years after termination
Salary information	3 years after termination
Time reports and paid time off information	3 years

Insurance Records

Insurance Policies	3 years
Insurance Claim applications	3 years
Insurance disbursements / denials	3 years

Registration Records

Adult Registration Forms	3 years
Junior Registration Forms	Indefinite
Adults involved with Junior programming Registration Forms	Indefinite