

| POLICY for DOCUMENT RETENTION | |
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| Distribution: All JF&CS Staff | Effective Date: May 21, 2008 |
| Approval: May 20, 2008 | Staff Contact: Chief Financial Officer |

Purpose:

To ensure that all applicable statutes and regulations concerning the retention of records are followed by Jewish Family & Career Services.

Policy:

The schedule below shall be used to determine when the various types of records maintained by Jewish Family & Career Services in either paper or electronic form may be destroyed. Records should be reviewed annually to identify any that are eligible for destruction. Paper documents that are converted to electronic storage should be maintained for the same period that the original hardcopy would have been maintained.

Any record pertaining to a contemplated, pending or actual legal action that Jewish Family & Career Services is aware of is not to be destroyed under any circumstances until three years after the final legal action is resolved or until the statute of limitations expires without legal action occurring for any contemplated or pending legal action.

In the event that record retention requirements are specified in an agreement or contract use the specified retention schedule or this schedule, whichever is LATER, for retention of these records.

Documents shall only be destroyed by a process of shredding each document. The agency has contracted with a third party to shred all sensitive data. Documents should be placed in one of the locked bins provided for shredding. A log of all client files destroyed must be maintained including the documents destroyed, date of destruction and person destroying. This log will be maintained by each Director with a copy of the log provided to the Chief Financial Officer each year. A review of all files should be done in January of each year to determine any files that should be destroyed. When destruction of any documentation is done by a third party, a certificate of destruction shall be obtained from the destruction company.

All retention periods are in years.

JF&CS Schedule for Records Retention/Destruction
(A Portion of the Policy for Document Retention)

| Case Records: | |
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| Adoption Records | PERM |
| Certificates of destruction or shredding by a Third Party | PERM |
| Client Records Adolescents (under age 18) | 7 after termination or when the client turns 25 (whichever is later) |
| Client Records Adults (over age 18) | 7 |
| Destruction Log (all files destroyed) | PERM |

| Contracts: | |
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| Contracts (expired) | 7 |
| Contracts Major | PERM |

| Financial: | |
|---|------|
| Annual report | 7 |
| AP Ledgers/schedules | PERM |
| Audit Reports | 7 |
| Bank Reconciliations | 7 |
| Bank Statements | 2 |
| Budgets | PERM |
| Business Licenses | PERM |
| Chart of Accounts | PERM |
| Checks | 7 |
| Checks - real estate purchases | PERM |
| Construction documents | PERM |
| Deeds, mortgages, bills of sale | PERM |
| Depreciation Schedules | PERM |
| Duplicate deposit slips | 7 |
| Electronic payment records | 7 |
| Expense analysis/allocation schedules | 7 |
| Fixed Asset Purchases | PERM |
| General Ledger | PERM |
| Insurance policies (expired) | 7 |
| Insurance records (claims, accidents, etc.) | PERM |
| Inventories of assets | 7 |
| Invoices (from vendors) | 7 |
| Invoices (to customers) | 7 |
| Lease payment records | 7 |
| Loan Repayment Schedules | 7 |
| Non profit determination letter | PERM |
| Payroll records | 7 |

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| Payroll Tax Returns | PERM |
| Petty Cash Vouchers | 4 |
| R/E purchase records and financing records | PERM |
| Records of mergers, consolidations, acquisitions, dissolutions, reorganizations | PERM |
| Tax returns and worksheets | 7 |
| Timesheets | 7 |
| Withholding tax statements | PERM |
| Year end financial statements (internal) | PERM |

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| Governance: | |
| Board conflict of Interest Statements | 4 after departure |
| Board minutes/Committee Minutes | PERM |
| Bylaws | PERM |
| Corporate Charter | 6 |

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| Human Resources: | |
| Benefit plan documents | PERM |
| Employee Handbook (Current) | PERM |
| Employee Handbook (Revisions) | 7 from date changed |
| Employment Applications (non – hired individuals) | 1 |
| FMLA docs | 7 |
| FMLA requests, accruals, time off requests | 7 |
| INS Form I-9 | 3 from the date of hire or 1 after termination (whichever is later) |
| Job Description | 7 from date job was in effect |
| Medical information (employees) | Duration of employment plus: 30 for work related injuries, 5 for occupational injuries, 7 for FMLA |
| Pension/Profit Sharing employee contribution records | For the longer of 7 years or until distributed |
| Pension/Profit Sharing informational returns | PERM |
| Pension/Profit Sharing Trust Agreements | PERM |
| Personnel files (terminated employees) | 7 |
| Policies and Procedures (Current) | PERM |
| Policies and Procedures (superseded) | 7 |
| Recruiting (including applications, ads, interview records, job description and other records in the hiring process) | 1 |
| Training Documentation | 7 |
| Unemployment Insurance Records | 6 |
| Whistleblower complaints and any documents arising out of an investigation | 7 |
| Workers Comp Records | PERM |

| Other: | |
|---|------|
| Legal Memoranda/Opinions | PERM |
| Litigations Docs | 7 |
| Correspondence (vendors/contractors) | 7 |
| Email correspondence/electronic documents | 7 |
| Trademark registrations and copyrights | PERM |