



Record Retention Policy

Emerald City Football Club (i.e., the Organization) takes seriously its obligations to preserve information relating to litigation, audits, and investigations.

The information listed in the retention schedule below is intended as a guideline and may not contain all the records the Organization may be required to keep in the future. Questions regarding the retention of documents not listed in this chart should be directed to the President.

From time to time, the President may issue a notice, known as a “legal hold,” suspending the destruction of records due to pending, threatened, or otherwise reasonably foreseeable litigation, audits, government investigations, or similar proceedings. No records specified in any legal hold may be destroyed, even if the scheduled destruction date has passed, until the legal hold is withdrawn in writing by the President.

File Category	Item	Retention Period
<b>Corporate Records</b>	Bylaws	Permanent
	Board and committee meeting agendas and minutes	3 years
	Conflict-of-interest disclosure forms	3 years
<b>Finance and Administration</b>	Financial statements	3 years
	Payroll records	5 years
	Check register and checks	5 years
	Bank deposits and statements	5 years
	Chart of accounts	5 years
	General ledgers and journals (includes bank reconciliations)	5 years
	Contracts and agreements	3 years after all obligations end
<b>Insurance Records</b>	Policies — occurrence type	Permanent
	Policies — claims-made type	Permanent

	Accident reports	5 years
<b>Tax</b>	IRS exemption determination and related correspondence	Permanent
	IRS Form 990s	5 years