

EXHIBIT “A”
LEE’S SUMMIT COMMUNITY FOUNDATION
DOCUMENT RETENTION AND DESTRUCTION POLICY

This Document Retention and Destruction Policy addresses the retention and destruction of documents of the City of Lee’s Summit Community Foundation. (hereinafter “LSCF”.) This policy applies uniformly to documents retained in either paper or electronic format. This policy provides guidelines for the retention and destruction of certain types of documents and should not be considered a comprehensive list of all types of documents that LSCF may now or in the future have. In addition, while documents covered under this policy must be retained for the period of time set forth in Schedule A, they may be kept for a longer time than prescribed.

If a claim is anticipated or has been filed against LSCF, or if a subpoena or investigative demand has been issued by a governmental agency seeking records of LSCF, the Board of Trustees shall place a “Litigation Hold” suspending the destruction of documents. This suspension shall remain in place until the Board of Trustees, with the advice of legal counsel, determines otherwise.

Schedule A contains the retention period for several types of LSCF documents. Questions regarding the retention of documents not listed in Schedule A should be directed to the Secretary. Documents from Schedule A may be destroyed only after they have been retained for the period of time prescribed in Schedule A. Paper documents that are destroyed must be shredded or incinerated if they contain confidential or sensitive information.

**LEE'S SUMMIT COMMUNITY FOUNDATION
DOCUMENT RETENTION AND DESTRUCTION POLICY
SCHEDULE A**

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| Accounts Payable ledgers and schedules | 10 years |
| Accounts receivable ledgers and schedules | 10 years |
| Audit reports of accountants | Permanently |
| Bank Statements | 10 years |
| Capital stock and bond records: ledgers, transfer payments, stubs showing issues, record of interest coupon, options, etc. | Permanently |
| Cash Books | 10 years |
| Checks (canceled with exception below) | 10 years |
| Checks (canceled, for important payments; i.e. taxes, purchase of property, special contracts, etc. [checks should be filed with the papers pertaining to the underlying transaction]) | Permanently |
| Contracts and leases (expired) | 10 years |
| Contracts and leases still in effect | Permanently |
| Correspondence, general | 4 years |
| Correspondence (legal and important matters) | Permanently |
| Depreciation schedules | 10 years |
| Donation records of endowment funds and of significant restricted funds | Permanently |
| Donation records, other [NOTE: Donation records include a written agreement between the donor and the charity with regard to any contribution, an email communication or notes of or recordings of an oral discussion between the charity and the donor where the representative of the charity made representations to the donor with regard to the contribution on which the donor may have relied in making the gift.] | 10 years |
| Duplicate deposit slips | 10 years |
| Employee personnel records (after termination) | 7 years |
| Employment applications | 3 years |
| Expense analyses and expense distribution schedules (includes allowance and reimbursement of employees, officers, etc. for travel and other expenses) | 10 years |
| Financial statements (end-of- year) | Permanently |
| General ledgers and end-of-year statements | Permanently |
| Insurance policies (expired) | Permanently |
| Insurance records, current accident reports, claims, policies, etc. | Permanently |
| Internal reports, miscellaneous | 3 years |
| Inventories of products, materials, supplies | 10 years |
| Invoices to customers | 10 years |
| Invoices from vendors | 10 years |
| Journals | 10 years |
| Organizational Documents, including agendas and minute books of Board of | Permanently |

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| Directors, Bylaws and Articles of Incorporation, conflict of interest statements, etc. | |
| Payroll records and summaries, including payments to pensioners | 10 years |
| Purchase orders | 3 years |
| Sales records | 10 years |
| Scrap and salvage records | 10 years |
| Subsidiary ledgers | 10 years |
| Tax returns and worksheets, revenue agentsEU9(tm) reports, and other documents relating to determination of tax liability | Permanently |
| Time sheets and cards | 10 years |
| Voucher register and schedules | 10 years |
| Volunteer records | 3 years |