



**TAHOE DONNER ASSOCIATION
BOARD OF DIRECTORS**

RESOLUTION 2015-3

RECORD RETENTION AND DESTRUCTION POLICY

WHEREAS, California Corporations Code section 8320 states that:

Each corporation shall keep:

1. Adequate and correct books and records of account;
2. Minutes of the proceedings of its members, board and committees of the board; and,
3. A record of its members, giving their names and addresses and the class of membership held by each; and,

Those minutes and other books and records shall be kept either in written form or in any other form capable of being converted into clearly legible tangible form or in any combination of the foregoing.

WHEREAS, IRS Form 990, Part VI, Section B, Line 14 requires disclosure regarding whether the corporation maintains a document retention and destruction policy [that] identifies the record retention responsibilities of staff, volunteers, board members, and outsiders for maintaining and documenting the storage and destruction of the organization's documents and records; and,

WHEREAS, the Board of Directors of the Corporation is ultimately responsible for ensuring that such records are adequately created, retained and/or destroyed; and,

WHEREAS, the following constitutes the policy regarding record retention and destruction for the Tahoe Donner Association and supersedes all previously approved policies pertaining to record retention and destruction (Resolution 95-14);

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of Tahoe Donner Association ("the Association") approves and adopts the following Record Retention and Destruction Policy:

PURPOSE AND SCOPE

Purposes of this policy include:

1. Maintenance and retention of documents necessary for the proper functioning of the organization as well as to comply with applicable legal requirements and IRS disclosures; and,
2. Destruction of documents which no longer need to be retained; and,
3. Guidance for the Board of Directors, officers, staff and other constituencies with respect to their responsibilities concerning document retention and destruction.

All records of the Association are within the scope of this Policy and subject to the requirements herein.

RESPONSIBILITIES

The General Manager shall be the administrator (“Administrator”) in charge of implementation of and compliance with this Policy. The Administrator’s responsibilities shall include supervising and coordinating the retention and destruction of documents pursuant to this Policy, and particularly the Document Retention Schedule included in Exhibit A. The Administrator is responsible for ensuring the security and confidentiality of all records and shall establish reasonable procedures for compliance with applicable privacy laws. The Administrator shall also be responsible for documenting the actions taken to maintain and/or destroy organization documents and retaining such documentation. The Administrator will periodically review the Policy and may modify the Document Retention Schedule (Exhibit A) to comply with new laws and/or to include additional or revised document categories as may be appropriate to reflect organizational policies and procedures. While the Administrator retains ultimate responsibility for the administration of the Policy, Association management and staff shall be familiar with this Policy, shall act in accordance therewith and may assist the Administrator with carrying out the Policy as follows:

1. Adequate and correct books and records of accounts shall be maintained by the Association’s Director of Finance and Accounting;
2. Minutes of the proceedings of the Board, Board Committees and Members shall be maintained by the Association’s Executive Secretary;
3. Membership records shall be maintained by the Association’s Accounting Office;
4. Personnel records shall be maintained by the Association’s Director of Human Resources;
5. Insurance documents shall be maintained by the Association’s Risk Manager;
6. Facility and security records shall be maintained by the Association’s Director of Facilities;
7. Amenity statistical records shall be maintained by the Association’s Director of Finance and Accounting;
8. Operational records shall be maintained by all departments as required for the daily operations of each facility or department; and,
9. At the end of each volunteer’s project or term, the Administrator (or his designee) shall obtain any documents that should be retained by the Association from each volunteer. Volunteers are not responsible for retaining or destroying any documents identified on the Document Retention Schedule (Exhibit A).

RETENTION AND DESTRUCTION


Resolution 2015-3, Record Retention and Destruction Policy

1. All records shall be retained according to the "Document Retention Schedule" attached to this Resolution as Exhibit A;
2. All paper records shall be stored on-site and evaluated annually to determine if they should be moved to the "closed file" off-site storage area;
3. All "closed file" paper records shall be indexed prior to moving off-site to facilitate access to specific files as required; such index shall be maintained in the Administration Office;
4. All "closed file" records shall be stored off-site in "hard copy" or electronic form;
5. All backup computer tapes of electronic data shall be stored off-site in a controlled environment in accordance with the Association's electronic back up procedures;
6. All electronic data identified as "closed" shall be stored off-site in an acceptable format which may include disk, tape or paper copies;
7. All records shall remain in storage until such time as specified in the "Document Retention Schedule" (Exhibit A);
8. In the event of any potential, pending or threatened claim that could reasonably give rise to litigation or government investigation the Administrator will 1) consult with legal counsel as to the need for suspension of destruction procedures for records related to the claim ("Legal Hold") and 2) determine and identify what records are required to be placed under Legal Hold. Any record that is relevant to Legal Hold shall be retained and preserved. The Administrator will consult with legal counsel as to the release of the Legal Hold following resolution of the relevant litigation or investigation.
9. All records shall be destroyed and the destruction documented via the Records Destruction Request Form (Exhibit B). Records will be shredded, erased, or otherwise modified or destroyed in a commercially reasonable manner.

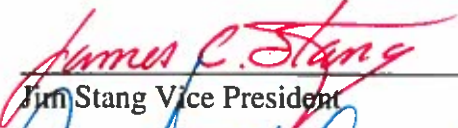
APPROVAL

Approval of the Record Retention and Destruction Policy and any changes, amendments, or modifications thereafter, may only be accomplished at a properly noticed meeting of the Board.

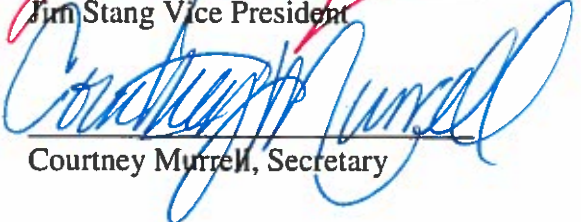
ACCEPTED AND DATED: September ²⁵xx, 2015



Steve Miller, President



Jim Stang Vice President



Courtney Murrell, Secretary



Jeff Bonzon, Treasurer



Ron Wulff, Director at Large



EXHIBIT A
to Resolution 2015-3
DOCUMENT RETENTION SCHEDULE

Type of Records	Retention Time (Years)	Authority
ADMINISTRATION, FINANCIAL AND ACCOUNTING, OPERATIONS		
Accounts Payable Ledger	7	Ad
Accounts Receivable Ledger	7	Ad
Amenity Statistical Records	P	Ad
Annual Audit Reports	P	Ad
Articles of Incorporation and amendments	P	Ad
Assessment Collection Records	7	Ad
Association Rules	P	Ad
Auditor Management Letters	P	Ad
Bank Deposit Slips	7	Ad
Bank Reconciliations	7	Ad
Bank Signature Cards	7	Ad
Bank Statements	7	Ad
Board of Director's Conflict of Interest Disclosure	P	Ad
Budgets	7	Ad
Bylaws and charter and amendments	P	Ad
C&R's	P	Ad
Capital Acquisition & Improvement Files	P	Ad
Chart of Accounts	P	Ad
Check Register (Cash Disbursements Journal)	7	Ad
Contracts, mortgages, notes and leases (expired)**	7	Ad
Correspondence (customers and vendors)	7	Ad
Correspondence, email and internal memoranda - General and routine matters	7	Ad
Correspondence, email and internal memoranda - Legal Matters or having lasting significance	P	Ad
Credit card receipts	1	Ad
Daily Operational Files	*	Ad
Deeds & Property Records of the Association	P	Ad
Depreciation Schedules	P	Ad
Disaster Recovery Plan	*	Ad
Election Records	P	Ad
Emergency Evacuation Plan	*	Ad
Equipment Rental/Lessons/Season Pass Releases	7	Ad
Expense Reports	7	Ad
Facility Maintenance Schedule	7	Ad
Facility Safety Inspection Reports	P	Ad
Fixed Asset Listing & Records	P	Ad
General Ledgers (annual)	P	Ad
General Ledgers (monthly)	7	Ad
Historical Records	P	Ad
Inventory Records	7	Ad
IRS and State exemption application/determination letter/correspondence	P	Ad
IRS rulings	P	Ad
Licenses and permits	*	Ad
Litigation Matters	P	Ad
Membership Records	P	Ad
Minutes, including Board and Committee minutes	P	Ad
Monthly Financial Reports	7	Ad
Paid Vendor Invoices	7	Ad
Payroll Records and summaries	7	Ad
Payroll Register	7	Ad
Petty Cash Records	7	Ad
Policies and Procedure Manuals	P	Ad
Real and personal property leases	7	Ad
Reports & Business Plans	P	Ad
Resolutions	P	Ad
Retirement and pension records	P	Ad
Security Records	7	Ad
Tax Bills & Statements	P	Ad
Tax Returns and worksheets (Fed/State/Personal/Property/Sales)	P	Ad
Vehicle Maintenance Records	7	Ad
Withholding tax statements	7	Ad



EXHIBIT A
to Resolution 2015-3
DOCUMENT RETENTION SCHEDULE

Type of Records	Retention Time (Years)	Authority
Year-End Financial Reports	P	Ad
RESERVES		
Reserve Studies	P	Ad
Paid Invoices-Reserve Items	P	Ad
Acreeage of all Common Areas	P	Ad
Bids Received for Common Area Work	P	Ad
Maintenance & Repair Records	P	Ad
Common Area Inventory Listing	P	Ad
PERSONNEL/RISK MANAGEMENT		
Employment Contracts (no longer active)	7	FLSA
Concessionaire Contracts (no longer active)	7	Ad
Employee Benefits Plan Documents	P	Ad
Insurance Records, current accident reports, Policies, Claims (active and expired)	7	Ad
Employment Applications	3	FLSA
Personnel Files, post-termination	7	FLSA
Timesheets and Employee Attendance Records	7	FLSA
Fidelity Bonds	7	FLSA
Garnishments	7	FLSA
Job Descriptions	*	FLSA
Employee Changes & Terminations	7	FLSA
ENVIRONMENTAL CONTROL OFFICE		
Access Easement Files	P	Ad
Association Plant Maps	P	Ad
Facility Maps	P	Ad
Association Property/Facility Files	P	Ad
Member Property Files	P	Ad
COMPUTER ON-LINE		
Financial Transaction Detail (On-Line) Including Accounts Payable, Accounts Receivable, General Ledger, Payroll, Fixed Assets & Budget Detail	10	Ad

P = Permanent
 * = Dispose when superseded
 ** = All contracts must be maintained while in effect

Ad = Administrative decision
 FLSA = Fair Labor Standards Act