

**TILLAMOOK COUNTY MASTER GARDENER ASSOCIATION (TCMGA)
RECORD RETENTION POLICY**

If the document you create or receive requires an action on your part, then the document should be retained. If the document you create or receive is for informational purposes then the document need not be retained.

LEGAL REQUIREMENTS

DESCRIPTION OF RECORD	MANNER OF RECORD KEEPING – RESPONSIBLE POSITION - LOCATION	DISPOSITION
Articles of Incorporation, Bylaws Articles of Association and related Policies	Secretary compiles and files records on yearly basis. Stored in offsite storage facility at end of calendar year.	PERMANENT
Tax-exemption documents, Application for tax exemption, IRS Determination and any related Documents	Treasurer compiles and files records on yearly basis. Stored in offsite storage facility at end of calendar year.	PERMANENT Federal law requires copies of these documents to be held at Organization’s headquarters Office. These records must be available for public inspection upon request.
Meeting/Board documents including agendas, minutes and related documents	Secretary compiles and files records on yearly basis. Stored in offsite storage facility at end of calendar year.	PERMANENT Care should be taken to include <u>only necessary information</u> in these documents.
Year-end Treasurer’s financial report/statements	Treasurer compiles and files records on yearly basis. Stored in offsite storage facility at end of calendar year.	PERMANENT
Treasurer’s reports, periodic.	Treasurer compiles and files records on yearly basis. Stored in offsite storage facility at end of calendar year.	3 YEARS Store with Financial Records. Destroy after 3 years
Bank statements, canceled checks, check registers, investment statements and related documents	Treasurer compiles and files records on yearly basis. Stored in offsite storage facility at end of calendar year.	7 YEARS Store with financial records. Destroy after 7 years
Annual information returns (IRS Forms 990, 990ez, or CT-12)	Federal law requires that the 3 most recent years returns be kept in the organization’s Headquarters office and be made available for public inspection upon request. Treasurer compiles and files records on yearly basis. Stored in offsite storage facility at end of calendar year.	7 YEARS. Store with financial records. Destroy after 7 years

DESCRIPTION OF RECORD	MANNER OF RECORD KEEPING – RESPONSIBLE POSITION - LOCATION	DISPOSITION
Scholarship applications ¹	Scholarship Chair compiles and files records on yearly basis. Stored in offsite storage facility at end of calendar year.	3 YEARS Store with scholarship records. Destroy after 3 years.
Scholarship recipient information including names, addresses and school attending ²	Scholarship Chair compiles and files applications on yearly basis. Add names to list of past recipients. List should include names, addresses, school attending when scholarship received and year in which scholarship received. Stored in offsite storage facility at end of calendar year.	PERMANENT List of past recipients should be kept in organization record book. Additional recipient information including complete application should be filed in a permanent Scholarship information file.
Selection committee records, including selection criteria used and other documentation regarding the selection process. ³	Scholarship Chair compiles and files records on yearly basis. Stored in offsite storage facility at end of calendar year.	3 YEARS Store with Scholarship records. Destroy after 3 years.
Grants and Contracts Accounting records	Vice President (See provisions of TCMGA Policies 1.6 Grants and Contracts Accounting Records)	5 YEARS Destroy 5 years after annual or final financial report is submitted unless otherwise specified as longer by the terms of the contract.
THYMES News letter	Retained in the Master Gardener Office. Thymes Editor transfers to offsite storage facility as space necessitates.	PERMANENT
Historian Notebooks and Photographs	Retained in the Master Gardener Office. Historian transfers to offsite storage facility as space necessitates.	PERMANENT

¹ Effective January 2017, College Scholarship Applications will be managed by Tillamook Bay Community College. Provisions for destruction of these records should be complied with through 2020.

² Ibid

³ Ibid