

REVOLUTIONARY TRAILS COUNCIL, BOY SCOUTS OF AMERICA

RECORD RETENTION AND DOCUMENT DESTRUCTION POLICY

The Revolutionary Trails Council, Boy Scouts of America shall retain records for the period of their immediate or current use, unless longer retention is necessary for historical reference or to comply with contractual or legal requirements. Records and documents outlined in this policy includes paper, electronic files (including e-mail) and voice mail records regardless of where the document is stored, including network servers, desktop or laptop computers, and handheld computers and other wireless devices with text messaging capabilities.

It is against Boy Scouts of America policy to knowingly destroy a document with the intent to obstruct or influence an investigation. If an official investigation is under way or even suspected, document purging must stop in order to avoid criminal obstruction.

All reports, records, and documents that are identified and approved for destruction that contains confidential or sensitive information shall be shredded.

In order to eliminate accidental or innocent destruction, Revolutionary Trails Council, Boy Scouts of America has the following document retention policy:

(Below is the Retention Schedule as published in the 2008 Local Administrative Review Guide. The council should review this schedule carefully with its legal counsel and auditor before adoption.)

Retention Schedule

Off-Site Retention

The following vital records are retained in off-site fireproof vaults using this schedule:

- Contracts - for the duration of the contract, warranty, or litigation
- Deeds - permanently
- Inventory of property or equipment - until superseded
- Notes and mortgages - permanently
- Stock and bond records - permanently
- Trademarks - permanently
- Trust agreements - permanently
- Wills and bequests - permanently

On-Site Retention

The following fiscal records are retained in on-site fireproof vaults according to this schedule:

- Accounts Payable Journal - permanently
- Cash Receipts Journal - permanently
- Cash Disbursements Journal - permanently
- Contributions Journal - permanently
- Employee earnings records - seven years
- General Journal - permanently
- General Ledger - permanently

Payroll Journal - seven years
Property and equipment subsidiary ledger - permanently

Accounting Records The following accounting records/files are retained according to this schedule:

Accounts Payable registers and schedules - seven years
Accounts payable vouchers - three years
Audit reports - permanently
Authorization and appropriation for capital expenditure - permanently
Bank authorizations and reconciliations - one year or until audited
Bank statements and deposit slips - seven years
Bond and security records - three years after expiration
Budget (capital) - permanently
Budget (operating) - one year
Bulk mailing/permit mailing - one year
Cash disbursement vouchers - seven years
Charge sale slips - three years
Check registers - seven years
Check requisitions - three years
Check stubs/vouchers/canceled checks - seven years
Contracts - three years after completion
Daily receipt summary - five years
Deeds, mortgages, and bills of sale - seven years after sale

Accounting Records
(continued)

Deposit records - three years
Deposit slips - one year
Depreciation schedules - three years after disposal
Detailed General Ledger - permanently
Dividend records - permanently
Employee expense accounting records - seven years
Employee withholding certificate (W-4) - seven years
Federal wage records - permanently
Fees (camps, etc.) - three years
Financial statements, monthly - three years (including reports on activities, camps, and special events)
Finance committee minutes - permanently
Form 990 and state equivalent - permanently
Form 941 and state equivalent - seven years
General Ledger, monthly - one year
Gifts and donations (including SME/FOS) - seven years
Hospital plan records - three years after expiration
Insurance claims - three years after settlement
Insurance (general) - while current
Insurance policies (expired) - permanently
Insurance records (group) - permanently
Internal audit reports - three years minimum
Inventory records - four years
Investment records - permanently
Invoices from vendors - seven years
Invoices to customers - seven years
Licenses - until expiration
Loans - seven years after expiration

Maintenance (building repair) - 10 years
 Membership fees - three years after expiration
 Memorial funds - permanently
 Notes - three years after expiration
 Payroll accounts - four years
 Payroll registers and summaries - seven years
 Pension plan records - permanently
 Petty cash records - three years
 Physical inventory tags - three years
 Pledges receivable register, schedules, and contribution cards - seven years
 Property improvements - permanently
 Purchase orders - seven years
 Royalty records - permanently
 SME/FOS pledge cards - seven years
 Safe deposit vault records - permanently
 Service contracts - three years after expiration
 Social Security/Medicare deposit records - permanently
 Special projects - as long as the project is current
 State unemployment compensation - permanently
 Statement of Cash Flows, year-end - permanently
 Statement of Changes in Net Assets, year-end - permanently
 Statement of Financial Position, year-end - permanently
 Statement of Functional Expenses, year-end - permanently

**Accounting Records
(continued)**

Tax records, income, property, sales, etc. - permanently
 Trust funds - permanently
 Unit financing policies - permanently
 United Way agreements - permanently
 Workers' compensation - permanently

**Council
Administration
Records**

The following council administration records are retained according to this schedule:

Accident and illness incident reports - 18 years
 Annual meeting minutes - permanently
 Annual reports - permanently
Articles of Incorporation, amendments, and bylaws - permanently
 Checkout reports - permanently
 Dedications - permanently
 Executive board minutes - permanently
 First-aid log books - 18 years
 History - permanently
 IRS Tax-Exempt Determination Letter - permanently
 Land acquisitions - permanently
 Lease agreements - three years after expiration
 Legal regulations - permanently
 Long-range plans - until superseded
 Merger and consolidation - permanently
 Minutes of council committees - permanently
 Objectives (goals) - as long as they are current
 Policies - permanently
 Program planning - as long as they are current
 Real estate records - permanently

Scout distributors - for three years after they are no longer current
Tax and legal correspondence - permanently
Tour permits - 18 years

Membership Records

The following membership records are retained according to this schedule:

Council charter applications - permanently
Council Scouter rosters - permanently
District Totals Report - three years
District Totals Report, summary page - 10 years
Dropped unit charter applications - permanently
Membership applications - three years
National event registrations - as long as they are current
Objectives Progress Reports - three years
Registration additional application - three years
Scouter training course reports - five years
Standards of leadership records - saved at the region, not the local council
Unit charter renewal - three years
Unit expiration rosters - permanently
Youth Protection training records - three years

Advancement Records

The following advancement records are retained according to this schedule:

Advancement records, packs - one year
Advancement records, troops - seven years
Advancement records, crews/ships - seven years
Advancement committee minutes - permanently
Advancement procedures/regulations - until superseded
Ceremonies/courts of honor - two years
Eagle Palm records (listing only) - permanently
Eagle recipient records (listing only) - permanently
Emergency service (listing only) - permanently
Hornaday Award records - permanently
Lifesaving award records - permanently
Merit badge counselor lists - as long as they are current
Scholarships - as long as they are current
Scout Lifeguard (listing only) - permanently
Scouter training awards (listing only) - permanently
Venturing awards (Ranger, Quartermaster, Silver)
(listing only) - permanently
Silver Beaver/Fawn awards (listing only) - permanently
Special awards from outside groups (listing only) - permanently
Wood Badge (listing only) - permanently

Personnel Records

The following personnel records are retained according to this schedule:

Attendance reports - three years
Compensation and benefits records - three years after separation
Job descriptions - until superseded
Office staff appraisals - one year after separation
Orientation - until superseded
OSHA Bloodborne Pathogens Occupational Exposure records - duration of employment plus 30 years

OSHA Bloodborne Pathogens training records - three years
Personnel listings - Until superseded
Professional appraisals - one year after separation
Professional recruiting - three years
Professional training - one year after separation
Retirement records - three years after separation
Staff conferences and reports - two years
Work scheduling records - two years
I-9 forms - three years minimum or one year after separation

**Computer
Administration**

Computer backups (off site)
10-day rotation - until superseded
Month-end - two months (alternate)
Software licenses - until software is removed from computer

Adopted on (DATE)

PROPOSED