

Nevada Outdoor School

Document Management Policy

This document is to assist staff at Nevada Outdoor School in determining which organizational documents must be maintained and for what period, and which documents may be destroyed during housekeeping activities. All time frames stipulated in this policy allow for compliance with 2 CFR 200.333. The duration to retain the documents begins after the submission of the final financial report.

WARNING: All document destruction should be suspended if Nevada Outdoor School is being audited or during any legal investigation. Destruction will only be allowed to resume in such instance by order of the Executive Director.

Document	Where Located	Duration of Maintenance
Account payable ledgers and schedules	Quickbooks, electronically, 3 yrs of invoices in Fin. File Cabinet 1	10 years
Account receivable ledgers and schedules	Quickbooks, electronically, 3 yrs of invoices in Fin. File Cabinet 1	10 years
Audit reports/financial review	Financial File Cabinet 1, electronically on server	Permanently
ATV Trainings	Outdoor Ethics Desk	7 years
Bank statements	Financial File Cabinet 1	10 years
Capital stock and bond records	N/A	Permanently
Cash books	Quickbooks, electronically	10 years
Checks (canceled)	Bank retains originals	3 years
Checks (canceled for major purchases, ie: property, special contracts)	Bank retains originals	3 years
Contracts and leases (expired)	White binders, electronically	10 years
Contracts and leases (active)	White binders, electronically	Until expired
Correspondence, general	e-mail, various locations	4 years
Correspondence, legal or important	e-mail, various locations	Permanently
Depreciation schedules	Electronically on server	10 years beyond end of schedule
Donation records, significantly restricted funds	N/A	Permanently
Donation records, other	Financial File Cabinet 2	10 years
Duplicate deposit slips	Financial File Cabinet 1	10 years
Employee personnel records, includes AmeriCorps	Various locations	7 years
Employment applications	Various locations	3 years
Expense analyses and expense distribution schedules (includes employee reimbursement, travel, etc.)	Financial File Cabinet 1	10 years

Financial Statements (year-end)	Financial File Cabinet 1, electronically	Permanently
NOS Equipment/Gear Check out forms	Outdoor Ethics Desk	3 years
General ledgers and end of year statements	Financial File Cabinet 2, electronically	Permanently
Insurance policies	Financial File Cabinet 1	5 years
Insurance records, reports, claims, etc	Financial File Cabinet 1	Permanently
Internal reports, miscellaneous	Various locations	3 years
Inventories	Electronically, Fin. File Cabinet 2	10 years
Invoices	Financial File Cabinet 1	10 years
Journals	Electronically, upstairs education files	10 years
Board meeting minutes, bylaws and articles of incorporation	Electronically on server, Financial File Cabinet 1	Permanently
Participant Agreements	File Cabinet 2 & upstairs education files	7 years
Payroll records and summaries	Quickbooks Electronically, Financial File Cabinet 1	10 years
Purchase orders	N/A	3 years
Sales records	N/A	10 years
Scrap and salvage records	N/A	10 years
Subsidiary ledgers	N/A	10 years
Tax returns and worksheets, any documents related to tax liability	Electronically, Financial File Cabinet 1	Permanently
Time sheets and service logs	Various locations	7 years
Voucher register and schedules	N/A	10 years
Volunteer records	Financial File Cabinet 2	3 years