

BYLAWS  
OF  
**MAPLE PLACE**  
A Wisconsin Corporation  
Originally Adopted May 31, 2018

ARTICLE I — NAME AND PURPOSE

*Section 1 — Name:* The name of the organization shall be **Maple Place Inc.**, hereafter also referred to in this document as “Maple Place,” “The Building,” or “The Corporation.” It shall be a nonprofit organization incorporated under the laws of the State of Wisconsin.

*Section 2 — Principle Office:* The principle office of The Building shall be maintained in the Town of Laona, County of Forest, and State of Wisconsin.

*Section 3 — Purpose:* The Building is organized exclusively for charitable and educational purposes. The purpose of the Corporation shall be to adhere to Maple Place's Mission Statement and other purposes approved by the Board of Directors and authorized by Chapter 181 of the Wisconsin Statutes. Maple Place's Mission Statement is as follows:

*The mission of Maple Place is to restore, preserve, and maintain the history and historic structure of the Connor Lumber and Land Company Store and maintain its importance and significance with regard to economic progress, quality of life, and preservation of the history within the Laona community.*

ARTICLE II — MEMBERSHIP

*Section 1 — Membership:* Membership shall consist of the Board of Directors.

ARTICLE III — BOARD OF DIRECTORS

*Section 1 — Board role, size, and compensation:* The Board is responsible for overall policy and direction of the association, and delegates responsibility of day-to-day operations to the staff and committees. The Board shall have up to 15, but not fewer than 7 members; each member receives one vote at any meeting. The Board receives no compensation other than reasonable expenses approved for reimbursement by two-thirds vote of the current Board of Directors following Reimbursement Procedure as detailed in Addendum III.

*Section 2 — Terms:* All board members shall serve staggered one- and two-year terms, but are eligible for re-election for up to five consecutive terms, or by further extension by two-thirds vote of the current Board of Directors as deemed necessary.

*Section 3 — Meetings and notice:* The Board shall meet at least quarterly, at an agreed upon time and place. An official board meeting requires that each board member have written notice at least two weeks in advance. At any meeting, the meeting Chair shall operate under consensus development and/or Robert's Rules of Order (latest edition). Should the Chair determine a consensus cannot be obtained, he/she will revert to Robert's Rules of Order. Electronic attendance at meetings of the Board shall be permitted in accordance with Section 181.0820, Wisconsin Statutes.

*Section 4 — Director qualifications and Board elections:* Candidates nominated as Board members (also referred to hereafter as "Directors") must be a person or persons with 1) an interest in the promotion of community; and 2) a desire to assist in the preservation of local history relevant to The Building and its components. During the last quarter of each fiscal year of The Building, the Board of Directors shall elect Directors to replace those whose terms will expire at the end of the fiscal year. This election shall take place during a regular meeting of the Directors, called in accordance with the provisions of these bylaws.

*Section 5 — Election procedures:* New Directors shall be elected by a majority of Directors present at such a meeting, provided there is a quorum present. Directors so elected shall serve a term beginning on the first day of the next fiscal year.

*Section 6 — Quorum:* A quorum must be attended by at least forty percent of board members for business transactions to take place and motions to pass.

*Section 7 — Officers and Duties:* There shall be three officers of the Board, consisting of a Chair, Vice-Chair, and Secretary/Treasurer. Their duties are as follows:

**Chair.** The Chair, who also serves as the Executive Director, shall convene regularly scheduled board meetings, shall preside or arrange for other members of the Executive Committee to preside at each meeting in the following order: Vice-Chair, Secretary/Treasurer.

**Vice-Chair.** The Vice-Chair shall chair committees on special subjects as designated by the Board.

**Secretary/Treasurer.** The Secretary/Treasurer shall be responsible for keeping records of Board actions, including overseeing the taking of minutes at all board meetings, sending out meeting announcements, distributing copies of minutes and the agenda to each board member, and assuring that corporate records are maintained. They shall also deliver all agendas and minutes to all board members within 24-48 hours before and after every meeting. They shall make a report at each board meeting. They shall chair the Finance Committee, assist in the preparation of the budget, help develop fundraising plans, and make financial information available to board members and the public.

*Section 8 — Board of Directors benefits:* Each board member shall have:

- 1) The right to vote at annual and special meetings as defined in Article III, Section 1 of these bylaws;
- 2) The right to run for an Officer position on The Building Board of Directors; and
- 3) The right to call special meetings in accordance with procedure defined in Article III, Section 12 of these bylaws.

*Section 9 — Board of Directors responsibilities:* Each Board member shall be expected to:

- 1) Vote when called upon to do so;
- 2) Serve as a Building ambassador to the community; and
- 3) Support the mission, goals, and work of The Building.
- 4) Agree and adhere to all guidelines as directed in the Board of Directors Document (Addendum II).

*Section 10 — Vacancies:* When a vacancy on the board exists mid-term, the secretary must receive nominations for new members from present board members two weeks in advance of a board meeting. These nominations shall be sent out to board members with the regular board meeting announcement, to be voted upon at the next board meeting. These vacancies will be filled only to the end of the particular board member's term.

*Section 11 — Resignation, termination, and absences:* Resignation from the board must be in writing and received by the secretary. A board member shall be terminated from the board due to excess absences, more than two unexcused absences from board meetings in a year. A board member may be removed for other reasons that are deemed detrimental to the mission and purpose of The Building by a two-thirds vote of the remaining Directors. Excused absences shall not count toward possible termination of board duties.

*Section 12 — Special meetings:* Special meetings of the board shall be called upon the request of the Chair, or one-third of the board. Notices of special meetings shall be sent out by the Secretary to each board member at least two weeks in advance.

*Section 13 — Presumption of Assent:* At all meetings of the Board or Board Committees, there shall be a presumption of assent unless a Director specifically requests a notation of dissent.

*Section 14 — Action Without Meeting:* Any action of the Board may be taken without a meeting in accordance with Section 181.0821, Wisconsin Statutes.

*Section 15 — Conflict of Interest:* Directors shall not conduct private business in any manner which places them at a special advantage because of their association with The Building. In case of a clear conflict of interest, the Director will be excused from voting on an item so constituted. The Board may adopt a separate Conflict of Interest policy if the Board determines, in its sole and absolute discretion, that such a policy is in the best interests of The Building.

## ARTICLE IV — COMMITTEES

*Section 1 — Committee formation:* The board may create committees as needed, such as fundraising, housing, public relations, data collection, etc. The board Chair appoints all committee chairs.

*Section 2 — Executive Committee:* The three officers serve as the members of the Executive Committee. Except for the power to amend the articles of incorporation and bylaws, the Executive Committee shall have all the powers and authority of the Board of Directors in the intervals between meetings of the Board of Directors, and is subject to the direction and control of the full board.

*Section 3 — Finance Committee:* The Secretary/Treasurer is the Chair of the Finance Committee, which includes three other board members. The Finance Committee is responsible for developing and reviewing fiscal procedures, fundraising plan, and annual budget with staff and other board members. The Board must approve the budget and all expenditures must be within budget. Any major change in the budget must be approved by the Board or the Executive Committee. The fiscal year shall be the calendar year. Annual reports are required to be submitted to the board showing income, expenditures, and pending income. The financial records of the organization are public information and shall be made available to board members and the public.

*Section 4 — Grant and Fundraising Committee:* The Grant Development Director is the Chair of the Grant and Fundraising Committee, assisted by the Fundraising Director, which includes a minimum of 3 board members and can also include public non-member volunteers. The Grant and Fundraising Committee is responsible for researching, application of, documentation and appropriation of, and stewardship of all grants and fundraising that is allocated for Maple Place Inc. The Grant and Fundraising Committee reports directly to the Executive Committee with all reports, meetings, and grant research and development.

*Section 5 — Marketing and Advertising Committee:* The Marketing Director is Chair of the Marketing and Advertising committee, which includes at least 2 other board members and can also include public non-member volunteers. The Marketing and Advertising Committee is responsible for all public relations work on behalf of Maple Place Inc., as well as all in-person, paper, and social media marketing and advertising, including all events sponsored by Maple Place Inc.; should these events include fundraising, the Marketing Director and Marketing and Advertising Committee should collaborate with the Grant and Fundraising Committee for more effective and efficient communication and planning. The Marketing and Advertising Committee is also in charge of fostering positive relationships with the public.

*Section 6 — Decoration Committee:* The Decoration Director is the Chair of the Decoration Committee, which includes at least 2 other board members and is responsible for all beautification projects on behalf of Maple Place Inc., including but not limited to: front window displays; event decorating; interior decorating and design; and exterior decorating and design. Should any decorating involve gardening and/or botanicals, the Decoration Committee should collaborate with the Botanical Committee for more effective and efficient communication and planning.

*Section 7 — Botanicals and Landscape Committee:* The Botanical Director is the Chair of the Botanicals and Landscape Committee, which includes at least 2 other board members. The Botanical Committee is responsible for all foliage and landscape-based projects involving Maple Place Inc. and is responsible for selection of displays for the front planters throughout the year. The Botanicals and Landscape Committee is also responsible for the planning, designing, maintenance, and stewardship of the Maple Place Inc. community courtyard and gardens.

*Section 8 — Safety Committee:* The Safety Coordinator is the Chair of the Safety Committee, which includes at least 2 other board members. The Safety Committee is responsible for all safety-related activities and procedures involving Maple Place, its staff, its volunteers, and any events or activities which

require supervision and safety compliance. The Safety Committee is also responsible for maintaining state and federal compliance, including upholding OSHA standards.

## ARTICLE V — DIRECTOR AND STAFF

*Section 1 — Executive Director:* The Executive Director, who also serves as the Chair of the Board of Directors, is appointed/elected by the Board of Directors. In addition to the duties as Chair, the Executive Director has day-to-day responsibilities for The Building, including carrying out The Building's goals and policies. The Executive Director will attend all board meetings, report on the progress of The Building, answer questions of the board members, and carry out the duties described in the job description. The Board can designate other duties as necessary, which may include but are not limited to: hiring, discharging, directing, and supervising all other employees in accordance with Federal and State Law Provisions and the Employee Handbook.

*Section 2 — Grant Writer:* The Grant Writer shall be appointed by the Board of Directors and shall sit as a member of the Grant Committee. The Grant Writer shall be paid ten percent (10%) of all grants awarded to Maple Place Inc. Maple Place Inc. and its Board of Directors may retain up to, but not more than, five (5) grant writers at once. This position can and shall be modified by the Maple Place Inc. Board of Directors as necessary.

*Section 3 — Compliance Officer:* The Compliance Officer shall be appointed by the Board of Directors and shall oversee compliance of all paperwork, documentation, and policies of The Building, including but not limited to contracts, policies, and grievances. The Compliance Officer shall also be responsible for an annual audit of all financial reports, books, and investments made by Maple Place Inc. in coordination with the Secretary/Treasurer.

## ARTICLE VI — CONTRACTS, LOANS, INVESTMENTS, CHECKS, AND DEPOSITS

*Section 1 — Contracts:* The Board must approve all contracts entered into on behalf of The Building.

*Section 2 — Loans:* The Board must by resolution approve all loans or indebtedness contracted on behalf of or in the name of The Building.

*Section 3 — Investments:* The Board must approve all investments of The Building's funds.

*Section 4 — Checks, Drafts, Etc.:* All checks, drafts, or other orders for the payment of money, notes, or other evidence of indebtedness issued in the name of The Building shall be signed by the Chair, Treasurer, or other designee. Only one signature is required for any of the above transactions. If any amount for payment being issued exceeds \$500.00, board approval with two-thirds majority vote must be granted prior to issuing payment; all payments less than \$500.00 may be issued by either the chair or treasurer without board approval.

*Section 5 — Deposits:* All funds of The Building not otherwise employed shall be deposited from time to time to the credit of The Building in such banks, credit unions, trust companies, or other depositories as may be selected under the authority of a resolution of the Board.

## ARTICLE VII — ADDITIONAL POLICIES

*Section 1 — Non-Discrimination Policy:* Maple Place Inc. does not and shall not discriminate on the basis of race, color, religion (creed), gender, gender expression, age, national origin (ancestry), disability, marital status, sexual orientation, or military status, in any of its activities or operations. These activities include, but are not limited to, hiring and firing of staff, selection of volunteers and vendors, and provision of services. We are committed to providing an inclusive and welcoming environment for all members of our staff, clients, volunteers, subcontractors, vendors, and clients.

*Section 2 — Code of Ethics:* Maple Place Inc., its board of directors, employees, and volunteers agree to abide by, uphold, and enforce the Maple Place Inc. Code of Ethics as described in Addendum IV (Code of Ethics Policy).

*Section 3 — Whistleblower Policy:* Maple Place Inc., its board of directors, employees, and volunteers agree to abide by, uphold, and enforce the Maple Place Inc. Whistleblower Policy as described in Addendum V (Whistleblower Policy).

*Section 4 — Records Retention and Destruction:* Maple Place Inc., its board of directors, employees, and volunteers agree to abide by, uphold, and enforce the Maple Place Inc. Records & Retention Policy as described in Addendum VI (Records & Retention Policy).

## ARTICLE VIII — CONTINUITY AND RECOVERY PLAN

*Section 1 — Organization Continuity and Recovery:* Maple Place Inc., its board of directors, employees, and volunteers agree to abide by, uphold, and enforce the Maple Place Inc. Continuity and Recovery (Disaster) Plan as described in Addendum VII (Continuity and Recovery Plan).

## ARTICLE IX — AMENDMENTS

*Section 1 — Amendments:* These bylaws may be amended when necessary by two-thirds majority of the Board of Directors. Proposed amendments must be submitted to the secretary to be sent out with regular board announcements.

## CERTIFICATION

These bylaws were originally approved at a meeting of the Board of Directors by a two-thirds majority vote on May 31, 2018.

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Corporate Secretary

Date

Board Revisions: “Addendum I — Nonprofit Bylaw Provision: Conflicts of Interest” added on May 31, 2018.

By: Phillip J. Adamczyk, Corporate Secretary

Board Revisions added on January 19, 2019:

- “Addendum II — Board of Directors Roles and Responsibilities Document”.
- “Addendum III — Reimbursement Procedures Document”.
- Updated Article III, Section 1 wordage; expanded reimbursement explanation linked with addition of Addendum III.
- Updated Article III, Section 9, adding item #4: Board members must “Agree and adhere to all guidelines as directed in the Board of Directors Document (Addendum II).”
- Updated Article III, Section 11: expanded attendance clause and provided further explanation on attendance requirements and reasons for expulsion/dismissal, as well as clause for excused absences.
- Updated Article IV (Committees), adding Sections 4-7.
- Updated Article VI, Section 4: Added clause detailing board approval for expenditures totaling more than \$500.00.

By: Phillip J. Adamczyk, Corporate Secretary

Board Revisions added on February 13, 2019:

- Article VII: Amendments changed to Article IX: Amendments
- Added Article VII: Additional Policies, Sections 1 (Non-Discrimination Policy), 2 (Code of Ethics), 3 (Whistleblower Policy), and 4 (Records Retention and Destruction Policy)
- Added Article VIII: Continuity and Recovery Plan

- Addendum IV (Code of Ethics Policy)
- Addendum V (Whistleblower Policy)
- Addendum VI (Records & Retention Policy)
- Addendum VII (Continuity and Recovery Plan)

By: Phillip J. Adamczyk, Corporate Secretary

Board Revisions added on January 15, 2020:

- Updated Article IV, Section 4 to include creation and addition of Fundraising Director
- Added Section 8 to Article IV
- Updated Addendum II (Board of Directors Document), Article II, Section 5 to specify annual tax-deductible financial contribution

By: Phillip J. Adamczyk, Corporate Secretary

Board Revisions added on February 23, 2021:

- Updated Article III, Section 2 to include staggered one- and two-year board terms
- Updated Article III, Section 7 to combine Secretary and Treasurer positions, including position duties and verbiage therein
- Updated Article IV, Sections 2 and 3 to align with updated Secretary/Treasurer verbiage and position
- Added Section 2 (Grant Writer) and Section 3 (Compliance Officer) to Article V

Board Revisions added on March 4, 2023:

- Updated Article V, Section 2 to remove clause preventing board members from sitting as grant writers

By: Phillip J. Adamczyk, Corporate Secretary

## ADDENDUM I — NONPROFIT BYLAW PROVISION: CONFLICTS OF INTEREST

### **Article I Purpose**

The purpose of the conflict of interest policy is to protect this tax-exempt organization's (**Maple Place Inc.**) interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of The Building or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

### **Article II Definitions**

#### **1. Interested Person**

Any director, principal officer, or member of a committee with governing board delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person.

#### **2. Financial Interest**

A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:

- a. An ownership or investment interest in any entity with which The Building has a transaction or arrangement,
- b. A compensation arrangement with the Organization or with any entity or individual with which The Building has a transaction or arrangement, or
- c. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which The Building is negotiating a transaction or arrangement.

Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial. A financial interest is not necessarily a conflict of interest. Under Article III, Section 2, a person who has a financial interest may have a conflict of interest only if the appropriate governing board or committee decides that a conflict of interest exists.

### **Article III Procedures**

#### **1. Duty to Disclose**

In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the directors and members of committees with governing board delegated powers considering the proposed transaction or arrangement.

## **2. Determining Whether a Conflict of Interest Exists**

After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the governing board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists.

## **3. Procedures for Addressing the Conflict of Interest**

- a. An interested person may make a presentation at the governing board or committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.
- b. The chairperson of the governing board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.
- c. After exercising due diligence, the governing board or committee shall determine whether The Building can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.
- d. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the governing board or committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in The Building's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination it shall make its decision as to whether to enter into the transaction or arrangement.

## **4. Violations of the Conflicts of Interest Policy**

- a. If the governing board or committee has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.
- b. If, after hearing the member's response and after making further investigation as warranted by the circumstances, the governing board or committee determines the member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

## **Article IV Records of Proceedings**

The minutes of the governing board and all committees with board delegated powers shall contain:

- a. The name/s of the person/s who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the governing board's or committee's decision as to whether a conflict of interest in fact existed.
- b. The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

## **Article V Compensation**

1. A voting member of the governing board who receives compensation, directly or indirectly, from The Building for services is precluded from voting on matters pertaining to that member's compensation.
2. A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from The Building for services is precluded from voting on matters pertaining to that member's compensation.
3. No voting member of the governing board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from The Building, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

## **Article VI Annual Statements**

Each director, principal officer and member of a committee with governing board delegated powers shall annually sign a statement which affirms such person:

- a. Has received a copy of the conflicts of interest policy;
- b. Has read and understands the policy;
- c. Has agreed to comply with the policy; and
- d. Understands The Building is charitable and in order to maintain its federal tax exemption, it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

## **Article VII Periodic Reviews**

To ensure The Building operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

- a. Whether compensation arrangements and benefits are reasonable, based on competent survey information, and the result of arm's length bargaining.
- b. Whether partnerships, joint ventures, and arrangements with management organizations conform to The Building's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction.

**Article VIII**  
**Use of Outside Experts**

When conducting the periodic reviews as provided for in Article VII, The Building may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the governing board of its responsibility for ensuring periodic reviews are conducted.

**MAPLE PLACE INC. BOARD OF DIRECTORS  
RESPONSIBILITIES, DUTIES, AND EXPECTATIONS**

**I. RESPONSIBILITIES OF THE BOARD**

**A. GOVERNANCE**

1. Adopt, and regularly review, Maple Place Inc.’s Mission and Vision statements, and review management’s performance in achieving them.
2. Adopt, and regularly review, Maple Place Inc.’s Statement of Ethics and Values, and monitor the organization’s performance in accordance with those principles.
3. Adopt, and regularly review, board written policies reflecting the Mission and Values of the organization, within which the Executive Director is authorized to manage the organization and to develop and implement operational plans to carry out the Mission.
4. Hire, monitor, appraise, advise, stimulate, support, reward, and, if deemed necessary or desirable, replace the Executive Director.
5. Ensure that management succession is properly planned.
6. Meet as a Board no fewer than six times a year. Focus on “what matters most,” and apply the knowledge and experience of individual Board members to the major challenges facing the organization.
7. Establish Committee structure.
8. Annually review and approve the Executive Committee’s performance review of the Executive Director, and establish compensation based on recommendations of the Executive Committee.
9. Approve appropriate compensation and benefit policies and practices.
10. Propose prospective board members and fill vacancies as needed. Ensure adequate orientation of new members. Ensure adoption and adequacy of Board leadership succession plan.
11. Periodically conduct self-review of Board performance (including its composition, organization, and responsibilities) and take steps to improve its performance.
12. Ensure that Maple Place Inc. has established appropriate policies to define and identify conflicts of interest throughout the organization and is diligent in its administration and enforcement of those policies.
13. Review compliance with relevant material laws affecting Maple Place Inc. and its programs and operations.

**B. FINANCE AND ADMINISTRATION**

1. Ensure that Maple Place Inc.’s financial structure and funding plans will adequately support its current needs and long-range strategy.
2. Ensure that the Board is carrying out its fiduciary responsibilities, such as reviews of periodic and annual financial statements, funding plans, budgets and financial goals.

3. Review results achieved by management compared with Maple Place Inc.'s Mission, Strategic Plan, and annual and long-range goals.
4. Approve major actions such as capital expenditures on all projects over authorized limits and major changes in programs and services.
5. Ensure that the Board, its committees, members, donors, and the public are adequately informed of the financial condition of the organization and its operations through internal and published reports, or other appropriate method.
6. Ensure that published reports properly reflect the operating results and financial condition of the organization.
7. Appoint independent auditors, review audit reports, and review management letters with the Executive Director.
8. Ensure that adequate risk management policies are established and implemented.

## **II. RESPONSIBILITIES OF EACH INDIVIDUAL BOARD MEMBER**

1. Be loyal to Maple Place Inc., always exercising Board powers in the interest of Maple Place Inc., and not for the interest of the individual Director or others.
2. Be informed about Maple Place Inc.'s Mission and Vision, Strategic and Operating plans, policies, and programs. Work with the rest of the Board to review, approve and oversee Maple Place Inc.'s Mission, and review performance in achieving it. Be an avid proponent of the Mission, and inform others about Maple Place Inc., its Mission, Vision and programs.
3. Ensure legal and ethical integrity, and maintain accountability and transparency to members, funders, donors, other constituents and the general public.
4. Prepare for, attend, and participate actively in Board and Committee meetings, and special events. Serve on Committees and undertake special assignments willingly and enthusiastically when asked. Provide candid and constructive advice, comments and criticism. Ask timely and substantive questions at Board and Committee meetings consistent with conscience and conviction, while supporting the majority decision on issues decided by the Board.
5. Will make a personal, tax-deductible financial contribution once a year by June 1<sup>st</sup> at a level reasonable to the individual.
6. Be familiar with and follow conflict-of-interest policies, and submit an annual Conflict of Interest Report.
7. Participate in the generation and approval of policies focusing on mission, finances, and income. Ensure that programs are consistent with the Mission.
8. Suggest possible nominees for election to the Board, who can make significant contributions to the work of the Board and the organization.
9. Keep up to date on developments in and affecting the nonprofit sector.
10. Provide moral and professional support, and be available as resources, to the Executive Director. Respect existing time commitments and priorities of staff.
11. Avoid involvement in all political campaigns in the name of Maple Place Inc., unless directed by the Board or Executive Director to question or present an advocacy issue on behalf of the organization to a potential candidate.
12. Maintain confidentiality of the Board's executive session actions.

### **III. BOARD MEMBER LEGAL DUTIES**

1. Duty of Care: Take care of the nonprofit by ensuring prudent use of all assets, including facility, people, and good will.
2. Duty of Loyalty: Ensure that the nonprofit's activities and transactions are, first and foremost, advancing its mission; Recognize and disclose conflicts of interest; Make decisions that are in the best interest of the nonprofit corporation; *not in the best interest of the individual board member* (or any other individual or for-profit entity).
3. Duty of Obedience: Ensure that the nonprofit obeys applicable laws and regulations; follows its own bylaws; and that the nonprofit adheres to its stated corporate purposes/mission.

### **IV. BOARD MEMBER EXECUTIVE DUTIES**

1. Determine the organization's mission and purpose.
2. Select the Executive Director.
3. Support the Executive Director and review his/her performance.
4. Ensure effective organizational planning.
5. Ensure adequate resources.
6. Manage resources effectively.
7. Determine and monitor the organization's programs and services.
8. Enhance the organization's public image.
9. Assess its own performance.

### **V. BOARD MEMBER EXPECTATIONS**

1. Believe in and be an active advocate and ambassador for the values, mission and vision of the organization.
2. Work with fellow board members to fulfill the obligations of board membership.
3. Meeting attendance of at least 85% of all scheduled meetings for the calendar year and active participation at all meetings.
4. Prepare for meetings by reviewing materials and bringing the materials to meetings.
5. Keep informed about the organization, its issues, and its connection to the community.
6. Help support the charitable contributions operation, fundraising, and grant writing of the organization.
7. Be available to serve as a committee chair or member.
8. Work in partnership with and respect the authority of the organization's leadership staff.

## CERTIFICATION

I hereby certify that I have read and understood all rights, responsibilities, benefits, and obligations that I am entitled to as a board member of Maple Place Inc. and hereby acknowledge acceptance of said items.

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Board Member Name (Printed)

Signature

Date

## ADDENDUM III – REIMBURSEMENT PROCEDURES DOCUMENT

### Article I Purpose

The purpose of this document is to provide an implemented procedure for issuing reimbursement of monies to board members who have made purchases or transactions on behalf of Maple Place Inc. that are eligible for reimbursement.

### Article II Eligibility of Items for Reimbursement

Items that are eligible for reimbursement include but are not limited to: office supplies, construction materials, website design/development materials, advertising materials, furniture and equipment as deemed necessary or critical to upholding and/or furthering the mission of Maple Place Inc.

### Article III Procedure

- 1). Board members who have made purchases on eligible items for which they are requesting reimbursement must first present an itemized receipt or receipts to the board of directors at either a regular or specially-requested meeting.
- 2). If the item or items in question were not specifically requested for purchase by the board, the board member must explain to the board of directors why he or she purchased the item/s and why they are eligible for reimbursement.
- 3). Reimbursements must be voted on and approved by two-thirds majority of the board of directors; the director in question requesting reimbursement must abstain from voting per conflict of interest policy (Addendum I).
- 4). If approved for reimbursement, a reimbursement check must be issued within 7-10 days of approved request, signed by either the chair or the treasurer; reimbursements totaling more than \$500.00 must be endorsed by two officers.
- 5). If denied reimbursement, the board of directors must document an explanation of why it has denied reimbursement (e.g., an item is not eligible, item purchased was not requested or needed, etc.).

## **Code of Ethics for Nonprofit and Philanthropic Organizations**

### **I. Personal and Professional Integrity**

All staff, board members and volunteers of the organization act with honesty, integrity and openness in all their dealings as representatives of the organization. The organization promotes a working environment that values respect, fairness and integrity.

### **II. Mission**

The organization has a clearly stated mission and purpose, approved by the board of directors, in pursuit of the public good. All of its programs support that mission and all who work for or on behalf of the organization understand and are loyal to that mission and purpose. The mission is responsive to the constituency and communities served by the organization and of value to the society at large.

### **III. Governance**

The organization has an active governing body that is responsible for setting the mission and strategic direction of the organization and oversight of the finances, operations, and policies of the organization. The governing body:

- Ensures that its board members or trustees have the requisite skills and experience to carry out their duties and that all members understand and fulfill their governance duties acting for the benefit of the organization and its public purpose;
- Has a conflict of interest policy that ensures that any conflicts of interest or the appearance thereof are avoided or appropriately managed through disclosure, recusal or other means; and
- Is responsible for the hiring, firing, and regular review of the performance of the chief executive officer, and ensures that the compensation of the chief executive officer is reasonable and appropriate;
- Ensures that the CEO and appropriate staff provide the governing body with timely and comprehensive information so that the governing body can effectively carry out its duties;
- Ensures that the organization conducts all transactions and dealings with integrity and honesty;
- Ensures that the organization promotes working relationships with board members, staff, volunteers, and program beneficiaries that are based on mutual respect, fairness and openness;
- Ensures that the organization is fair and inclusive in its hiring and promotion policies and practices for all board, staff and volunteer positions;
- Ensures that policies of the organization are in writing, clearly articulated and officially adopted;
- Ensures that the resources of the organization are responsibly and prudently managed; and,
- Ensures that the organization has the capacity to carry out its programs effectively.

### **IV. Legal Compliance**

The organization is knowledgeable of and complies with all laws, regulations and applicable international conventions.

## **V. Responsible Stewardship**

The organization and its subsidiaries manage their funds responsibly and prudently. This should include the following considerations:

- It spends a reasonable percentage of its annual budget on programs in pursuance of its mission;
- It spends an adequate amount on administrative expenses to ensure effective accounting systems, internal controls, competent staff, and other expenditures critical to professional management;
- The organization compensates staff, and any others who may receive compensation, reasonably and appropriately;
- Organizations that solicit funds have reasonable fundraising costs, recognizing the variety of factors that affect fundraising costs;
- Organizations do not accumulate operating funds excessively;
- Organizations with endowments (both foundations and public charities) prudently draw from endowment funds consistent with donor intent and to support the public purpose of the organization;
- Organizations ensure that all spending practices and policies are fair, reasonable and appropriate to fulfill the mission of the organization; and,
- All financial reports are factually accurate and complete in all material respects.

## **VI. Openness and Disclosure**

The organization provides comprehensive and timely information to the public, the media, and all stakeholders and is responsive in a timely manner to reasonable requests for information. All information about the organization will fully and honestly reflect the policies and practices of the organization. Basic informational data about the organization, such as the Form 990, reviews and compilations, and audited financial statements will be posted on the organization's website or otherwise available to the public. All solicitation materials accurately represent the organization's policies and practices and will reflect the dignity of program beneficiaries. All financial, organizational, and program reports will be complete and accurate in all material respects.

## **VII. Program Evaluation**

The organization regularly reviews program effectiveness and has mechanisms to incorporate lessons learned into future programs. The organization is committed to improving program and organizational effectiveness and develops mechanisms to promote learning from its activities and the field. The organization is responsive to changes in its field of activity and is responsive to the needs of its constituencies.

## **VIII. Inclusiveness and Diversity**

The organization has a policy of promoting inclusiveness and its staff, board and volunteers reflect diversity in order to enrich its programmatic effectiveness. The organization takes meaningful steps to promote inclusiveness in its hiring, retention, promotion, board recruitment and constituencies served.

## **IX. Fundraising**

Organizations that raise funds from the public or from donor institutions are truthful in their solicitation materials. Organizations respect the privacy concerns of individual donors and expend funds consistent with donor intent. Organizations disclose important and relevant information to potential donors.

In raising funds from the public, organizations will respect the rights of donors, as follows:

- To be informed of the mission of the organization, the way the resources will be used and their capacity to use donations effectively for their intended purposes;
- To be informed of the identity of those serving on the organization's governing board and to expect the board to exercise prudent judgment in its stewardship responsibilities;
- To have access to the organization's most recent financial reports;
- To be assured their gifts will be used for the purposes for which they were given;
- To receive appropriate acknowledgement and recognition;
- To be assured that information about their donations is handled with respect and with confidentiality to the extent provided by the law;
- To expect that all relationships with individuals representing organizations of interest to the donor will be professional in nature;
- To be informed whether those seeking donations are volunteers, employees of the organizations or hired solicitors;
- To have the opportunity for their names to be deleted from mailing lists that an organization may intend to share; and,
- To feel free to ask questions when making a donation and to receive prompt, truthful and forthright answers.

## **X. Grantmaker Guidelines**

Organizations that are grantmakers have particular responsibilities in carrying out their missions. These include the following:

- They will have constructive relations with grantseekers based on mutual respect and shared goals;
- They will communicate clearly and on a timely basis with potential grantees;
- They will treat grantseekers and grantees fairly and with respect;
- They will respect the expertise of grantseekers in their fields of knowledge;
- They will seek to understand and respect the organizational capacity and needs of grantseeking organizations; and,
- They will respect the integrity of the mission of grantseeking organizations.

## Whistleblower Protection Policy

Maple Place Inc. requires directors, officers, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of Maple Place Inc., we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

### Reporting Responsibility

This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns internally so that Maple Place Inc. can address and correct inappropriate conduct and actions. It is the responsibility of all board members, officers, employees, and volunteers to report concerns about violations of Maple Place Inc.'s code of ethics or suspected violations of law or regulations that govern Maple Place Inc.'s operations.

### No Retaliation

It is contrary to the values of Maple Place Inc. for anyone to retaliate against any board member, officer, employee, or volunteer who in good faith reports an ethics violation, or a suspected violation of law, such as a complaint of discrimination, or suspected fraud, or suspected violation of any regulation governing the operations of Maple Place Inc. Any board member, officer, or employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including termination of employment.

### Reporting Procedure

Maple Place Inc. has an open door policy and suggests that employees share their questions, concerns, suggestions, or complaints with their supervisor. If you are not comfortable speaking with your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with the Chair, board of directors, or Compliance Officer. Supervisors and managers are required to report complaints or concerns about suspected ethical and legal violations in writing to Maple Place Inc.'s Compliance Officer, who has the responsibility to investigate all reported complaints. Employees with concerns or complaints may also submit their concerns in writing directly to their supervisor or the Compliance Officer.

## **Compliance Officer**

Maple Place Inc.'s \_\_\_\_\_ is responsible for ensuring that all complaints about unethical or illegal conduct are investigated and resolved. The Compliance Officer will advise the board of directors of all complaints and their resolution and will report at least annually to the Treasurer/Finance Committee on compliance activity relating to accounting or alleged financial improprieties.

## **Accounting and Auditing Matters**

Maple Place Inc.'s Compliance Officer shall immediately notify the Finance Committee of any concerns or complaint regarding corporate accounting practices, internal controls or auditing and work with the committee until the matter is resolved.

## **Acting in Good Faith**

Anyone filing a written complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

## **Confidentiality**

Violations or suspected violations may be submitted on a confidential basis by the complainant. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

## **Handling of Reported Violations**

Maple Place Inc.'s Compliance Officer will notify the person who submitted a complaint and acknowledge receipt of the reported violation or suspected violation. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

**Compliance Officer:** \_\_\_\_\_

## ADDENDUM VI – RECORDS & RETENTION POLICY

### RECORD RETENTION AND DESTRUCTION POLICY

#### **1) Purpose**

The purpose of this Policy is to ensure that necessary records and documents of Maple Place Inc. are adequately protected and maintained and to ensure that records that are no longer needed by Maple Place Inc. or are of no value are discarded at the proper time. This Policy is also for the purpose of aiding employees of Maple Place Inc. in understanding their obligations in retaining electronic documents - including e-mail, Web files, text files, sound and movie files, PDF documents, and all Microsoft Office or other formatted files.

#### **2) Policy**

This Policy represents Maple Place Inc.'s policy regarding the retention and disposal of records and the retention and disposal of electronic documents.

#### **3) Administration**

Attached as Appendix A is a Record Retention Schedule that is approved as the initial maintenance, retention and disposal schedule for physical records of Maple Place Inc. and the retention and disposal of electronic documents. The Chair (the "Administrator") is the officer in charge of the administration of this Policy and the implementation of processes and procedures to ensure that the Record Retention Schedule is followed. The Administrator is also authorized to: make modifications to the Record Retention Schedule from time to time to ensure that it is in compliance with local, state and federal laws and includes the appropriate document and record categories for Maple Place Inc.; monitor local, state and federal laws affecting record retention; annually review the record retention and disposal program; and monitor compliance with this Policy.

#### **4) Suspension of Record Disposal In Event of Litigation or Claims**

In the event Maple Place Inc. is served with any subpoena or request for documents or any employee becomes aware of a governmental investigation or audit concerning Maple Place Inc. or the commencement of any litigation against or concerning Maple Place Inc., such employee shall inform the Administrator and any further disposal of documents shall be suspended until such time as the Administrator, with the advice of counsel, determines otherwise. The Administrator shall take such steps as is necessary to promptly inform all staff of any suspension in the further disposal of documents.

## 5) Applicability

This Policy applies to all physical records generated in the course of Maple Place Inc.'s operation, including both original documents and reproductions. It also applies to the electronic documents described above.

This Policy was approved by the Board of Directors of Maple Place Inc. on 2/13/19.

## APPENDIX A - RECORD RETENTION SCHEDULE

The Record Retention Schedule is organized as follows:

### SECTION TOPIC

- A. Accounting and Finance
- B. Contracts
- C. Corporate Records
- D. Correspondence and Internal Memoranda
- E. Electronic Documents
- F. Grant Records
- G. Insurance Records
- H. Legal Files and Papers
- I. Miscellaneous
- J. Payroll Documents
- K. Pension Documents
- L. Personnel Records
- M. Property Records
- N. Tax Records
- O. Contribution Records
- P. Programs & Services Records
- Q. Fiscal Sponsor Project Records

### A. ACCOUNTING AND FINANCE

<b>Record Type</b>	<b>Retention Period</b>
Accounts Payable ledgers and schedules	7 years
Accounts Receivable ledgers and schedules	7 years
Annual Audit Reports and Financial Statements	Permanent

<b>Record Type</b>	<b>Retention Period</b>
Annual Audit Records, including work papers and other documents that relate to the audit	7 years after completion of audit
Annual Plans and Budgets	2 years
Bank Statements and Canceled Checks	7 years
Employee Expense Reports	7 years
General Ledgers	Permanent
Interim Financial Statements	7 years
Notes Receivable ledgers and schedules	7 years
Investment Records	7 years after sale of investment
Credit card records (documents showing customer credit card number)	2 years

1. Credit card record retention and destruction

A credit card may be used to pay for the following Maple Place Inc. products and services: Publications, donations, dues, advertising; all other items of note as approved by the discretion of the Maple Place Inc. board of directors.

All records showing customer credit card number must be locked in a desk drawer or a file cabinet when not in immediate use by staff.

If it is determined that information on a document, which contains credit card information, is necessary for retention beyond 2 years, then the credit card number will be cut out of the document.

**B. CONTRACTS**

<b>Record Type</b>	<b>Retention Period</b>
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Contracts and Related Correspondence (including any proposal that resulted in the contract and all other supportive documentation)

7 years after expiration or termination

C. CORPORATE RECORDS

**Record Type**

**Retention Period**

Corporate Records (minute books, signed minutes of the Board and all committees, corporate seals, articles of incorporation, bylaws, annual corporate reports)

Permanent

Licenses and Permits

Permanent

## D. CORRESPONDENCE AND INTERNAL MEMORANDA

**General Principle:** Most correspondence and internal memoranda should be retained for the same period as the document they pertain to or support. For instance, a letter pertaining to a particular contract would be retained as long as the contract (7 years after expiration). It is recommended that records that support a particular project be kept with the project and take on the retention time of that particular project file.

Correspondence or memoranda that do not pertain to documents having a prescribed retention period should generally be discarded sooner. These may be divided into two general categories:

1. Those pertaining to routine matters and having no significant, lasting consequences should be discarded *within two years*. Some examples include:
  - Routine letters and notes that require no acknowledgment or follow-up, such as notes of appreciation, congratulations, letters of transmittal, and plans for meetings.
  - Form letters that require no follow-up.
  - Letters of general inquiry and replies that complete a cycle of correspondence.
  - Letters or complaints requesting specific action that have no further value after changes are made or action taken (such as name or address change).
  - Other letters of inconsequential subject matter or that definitely close correspondence to which no further reference will be necessary.
  - Chronological correspondence files.

Please note that copies of interoffice correspondence and documents where a copy will be in the originating department file should be read and destroyed, unless that information provides reference to or direction to other documents and must be kept for project traceability.

2. Those pertaining to non-routine matters or having significant lasting consequences should generally be retained permanently.

## E. ELECTRONIC DOCUMENTS

1. **Electronic Mail:** Not all email needs to be retained, depending on the subject matter.
  - All e-mail—from internal or external sources—is to be deleted after 12 months.
  - Staff will strive to keep all but an insignificant minority of their e-mail related to business issues.
  - Maple Place Inc. will archive e-mail for six months after the staff has deleted it, after which time the e-mail will be permanently deleted.

- All Maple Place Inc. business-related email should be copied and forwarded to the Maple Place Inc. email address for retention.
  - Staff will not store or transfer Maple Place Inc.-related e-mail on non-work-related computers except as necessary or appropriate for Maple Place Inc.'s purposes.
  - Staff will take care not to send confidential/proprietary Maple Place Inc. information to outside sources.
  - Any e-mail staff deems vital to the performance of their job should be copied and forwarded to the Maple Place Inc. email address, as well as a physical copy printed and stored in the employee's workspace.
2. Electronic Documents: including Microsoft Office Suite and PDF files. Retention also depends on the subject matter.
- **PDF documents** – The length of time that a PDF file should be retained should be based upon the content of the file and the category under the various sections of this policy. The maximum period that a PDF file should be retained is 6 years. PDF files the employee deems vital to the performance of his or her job should be printed and stored in the employee's workspace.
  - **Text/formatted files** - Staff will conduct annual reviews of all text/formatted files (e.g., Microsoft Word documents) and will delete all those they consider unnecessary or outdated. After five years, all text files will be deleted from the network and the staff's desktop/laptop. Text/formatted files the staff deems vital to the performance of their job should be printed and stored in the staff's workspace.
3. **Web Page Files: Internet Cookies**
- All workstations: Internet Explorer should be scheduled to delete Internet cookies once per month.

Maple Place Inc. does not automatically delete electronic files beyond the dates specified in this Policy. It is the responsibility of all staff to adhere to the guidelines specified in this policy.

Each week Maple Place Inc. will run an external USB disk backup copy of all electronic files on Maple Place Inc.'s servers, as specified in the Maple Place Inc. Continuity and Recovery Plan. This external USB backup disk is a safeguard to retrieve lost information within a one-year retrieval period should documents on the network experience problems. The disk backup copy is considered a safeguard for the record retention system of Maple Place Inc., but is not considered an official repository of Maple Place Inc. records. All monthly and yearly disks are stored offsite according to Maple Place Inc.'s Continuity and Recovery Plan.

In certain cases a document will be maintained in both paper and electronic form. In such cases the official document will be the electronic document.

## F. GRANT RECORDS

**Record Type**

**Retention Period**

<b>Record Type</b>	<b>Retention Period</b>
Original grant proposal	7 years after completion of grant period
Grant agreement and subsequent modifications, if applicable	7 years after completion of grant period
All requested IRS/grantee correspondence including determination letters and “no change” in exempt status letters	7 years after completion of grant period
Final grantee reports, both financial and narrative	7 years after completion of grant period
All evidence of returned grant funds	7 years after completion of grant period
All pertinent formal correspondence including opinion letters of counsel	7 years after completion of grant period
Report assessment forms	7 years after completion of grant period
Documentation relating to grantee evidence of invoices and matching or challenge grants that would support grantee compliance with the grant agreement	7 years after completion of grant period
Pre-grant inquiry forms and other documentation for expenditure responsibility grants	7 years after completion of grant period
Grantee work product produced with the grant funds	7 years after completion of grant period

**G. INSURANCE RECORDS**

<b>Record Type</b>	<b>Retention Period</b>
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<b>Record Type</b>	<b>Retention Period</b>
Annual Loss Summaries	10 years
Audits and Adjustments	3 years after final adjustment
Certificates Issued to Maple Place Inc.	Permanent
Claims Files (including correspondence, medical records, injury documentation, etc.)	Permanent
Group Insurance Plans - Active Employees	Until Plan is amended or terminated
Group Insurance Plans – Retirees	Permanent or until 6 years after death of last eligible participant
Inspections	3 years
Insurance Policies (including expired policies)	Permanent
Journal Entry Support Data	7 years
Loss Runs	10 years
Releases and Settlements	25 years

## H. LEGAL FILES AND PAPERS

<b>Record Type</b>	<b>Retention Period</b>
Legal Memoranda and Opinions (including all subject matter files)	7 years after close of matter
Litigation Files	1 year after expiration of appeals or time for filing appeals
Court Orders	Permanent
Requests for Departure from Records Retention Plan	10 years

## I. MISCELLANEOUS

<b>Record Type</b>	<b>Retention Period</b>
Consultant's Reports	2 years
Material of Historical Value (including pictures, publications)	Permanent
Policy and Procedures Manuals – Original	Current version with revision history
Policy and Procedures Manuals - Copies	Retain current version only
Annual Reports	Permanent

## J. PAYROLL DOCUMENTS

<b>Record Type</b>	<b>Retention Period</b>
Employee Deduction Authorizations	4 years after termination
Payroll Deductions	Termination + 7 years
W-2 and W-4 Forms	Termination + 7 years
Garnishments, Assignments, Attachments	Termination + 7 years

<b>Record Type</b>	<b>Retention Period</b>
Labor Distribution Cost Records	7 years
Payroll Registers (gross and net)	7 years
Time Cards/Sheets	2 years
Unclaimed Wage Records	6 years

**K. PENSION DOCUMENTS AND SUPPORTING EMPLOYEE DATA**

**General Principle:** Pension documents and supporting employee data shall be kept in such a manner that Donors Forum can establish at all times whether or not any pension is payable to any person and if so the amount of such pension.

<b>Record Type</b>	<b>Retention Period</b>
Retirement and Pension Records	Permanent

**L. PERSONNEL RECORDS**

<b>Record Type</b>	<b>Retention Period</b>
Commissions/Bonuses/Incentives/Awards	7 years
EEO- I /EEO-2 - Employer Information Reports	2 years after superseded or filing (whichever is longer)
Employee Earnings Records	Separation + 7 years
Employee Handbooks	1 copy kept permanently

<b>Record Type</b>	<b>Retention Period</b>
Employee Medical Records	Separation + 6 years
Employee Personnel Records (including individual attendance records, application forms, job or status change records, performance evaluations, termination papers, withholding information, garnishments, test results, training and qualification records)	6 years after separation
Employment Contracts – Individual	7 years after separation
Employment Records - Correspondence with Employment Agencies and Advertisements for Job Openings	3 years from date of hiring decision
Employment Records - All Non-Hired Applicants (including all applications and resumes - whether solicited or unsolicited, results of post-offer, pre-employment physicals, results of background investigations, if any, related correspondence)	2-4 years (4 years if file contains any correspondence which might be construed as an offer)
Job Descriptions	3 years after superseded
Personnel Count Records	3 years
Forms I-9	3 years after hiring, or 1 year after separation if later

## M. PROPERTY RECORDS

<b>Record Type</b>	<b>Retention Period</b>
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Correspondence, Property Deeds, Assessments, Licenses, Rights of Way	Permanent
Original Purchase/Sale/Lease Agreement	Permanent
Property Insurance Policies	Permanent

## N. TAX RECORDS

**General Principle:** Donors Forum must keep books of account or records as are sufficient to establish amount of gross income, deductions, credits, or other matters required to be shown in any such return.

These documents and records shall be kept for as long as the contents thereof may become material in the administration of federal, state, and local income, franchise, and property tax laws.

<b>Record Type</b>	<b>Retention Period</b>
Tax-Exemption Documents and Related Correspondence	Permanent
IRS Rulings	Permanent
Excise Tax Records	7 years
Payroll Tax Records	7 years
Tax Bills, Receipts, Statements	7 years
Tax Returns - Income, Franchise, Property	Permanent
Tax Workpaper Packages - Originals	7 years
Sales/Use Tax Records	7 years
Annual Information Returns - Federal and State	Permanent

<b>Record Type</b>	<b>Retention Period</b>
IRS or other Government Audit Records	Permanent

**O. CONTRIBUTION RECORDS**

<b>Record Type</b>	<b>Retention Period</b>
Records of Contributions	Permanent
Maple Place Inc.'s or other documents evidencing terms of gifts	Permanent

**P. PROGRAM AND SERVICE RECORDS**

<b>Record Type</b>	<b>Retention Period</b>
All Programs & Services	7 years
Maple Place Inc. convenings	Permanent (1 copy only)
Research & Publications	Permanent (1 copy only)

**Q. FISCAL SPONSOR PROJECT RECORDS**

<b>Record Type</b>	<b>Retention Period</b>
Sponsorship agreements	Permanent

ADDENDUM VII – CONTINUITY AND RECOVERY PLAN