EPIC-CURE INC.

RESOLUTION OF THE BOARD OF DIRECTORS

Adoption of the Document Retention and Destruction Policy

A Florida Not-For-Profit Corporation • EIN 83-2912083

The undersigned, being all of the members of the Board of Directors (the "Board") of Epic-Cure Inc., a Florida not-for-profit corporation (the "Organization"), acting pursuant to Section 617.0821, Florida Statutes, and the Bylaws of the Organization, hereby adopt and approve the following resolutions as of August 21, 2026 (the "Effective Date").

WHEREAS, the Board has determined that it is in the best interests of the Organization to adopt a written document retention and destruction policy to ensure that the records of the Organization are retained for the periods required by law, remain available when needed, and are destroyed in a consistent and secure manner when retention is no longer required;

WHEREAS, Form 990, Part VI, Section B, Line 14 asks each filing organization whether it has adopted a written document retention and destruction policy, and the answer is disclosed publicly; and

WHEREAS, a proposed Document Retention and Destruction Policy has been presented to, and reviewed by, the Board, a copy of which is attached to this Resolution as **Addendum A** and incorporated into this Resolution by reference (the "Policy");

NOW, THEREFORE, BE IT:

RESOLVED, that the Board hereby adopts and approves the Policy in the form attached to this Resolution as Addendum A, effective as of the Effective Date;

RESOLVED FURTHER, that, in accordance with Section 4.1 of the Policy, the Executive Director is designated as the Policy Administrator, with the authority and responsibilities set forth in the Policy;

RESOLVED FURTHER, that the officers of the Organization are authorized and directed to take all actions necessary or appropriate to implement the Policy, including completing the adoption and effective date entries on the Policy, designating records custodians for each functional area, and providing the training described in Section 4.4 of the Policy;

RESOLVED FURTHER, that the Finance/Audit Committee shall review the Policy at least annually and shall recommend to the Board any amendments it considers necessary or appropriate; and

RESOLVED FURTHER, that this Resolution may be executed in one or more counterparts, each of which shall be deemed an original and all of which together shall constitute one instrument, and that the Secretary is directed to file this Resolution, together with the Policy, with the minutes and records of the Organization.

IN WITNESS WHEREOF, the undersigned, constituting all seven members of the Board of Directors of the Organization, have executed this Resolution as of the date first written above.

Sunny Mulford
President and Chairman of the Board
Date: 08 / 21 / 2026

Ken Mulford
Secretary and Vice Chairman of the Board
Date: 08 / 21 / 2026

Wendy Lantz-Caudill
Director
Date: 08 / 21 / 2026

Hanna Layton
Director
Date: 08 / 23 / 2026

Michele Anderson

Michele Anderson
Director
Date: 08 / 21 / 2026

Elisabeth Chismark

Elisabeth Chismark
Director
Date: 08 / 21 / 2026

Wilson Bradshaw
Director
Date: 08 / 21 / 2026

ADDENDUM A

DOCUMENT RETENTION AND DESTRUCTION POLICY

of Epic-Cure Inc., as adopted by this Resolution of the Board of Directors
(attached)

EPIC-CURE INC.

DOCUMENT RETENTION AND DESTRUCTION POLICY

A Florida Not-For-Profit Corporation • EIN 83-2912083

Adopted by the Board of Directors:	____________________, 20____
Effective Date:	____________________, 20____
Policy Administrator:	Executive Director (or designee)
Review Cycle:	Annually, by the Finance/Audit Committee

1. Purpose

Epic-Cure Inc. (the "Organization") adopts this Document Retention and Destruction Policy (the "Policy") to ensure that its records are retained for the periods required by law, are available when needed, and are destroyed in a consistent and secure manner when retention is no longer required.

This Policy serves four purposes:

- Legal compliance. Federal and Florida law require the Organization to preserve specified categories of records for specified periods.
- Accountability and transparency. As a public charity supported by donors, volunteers, and government funders, the Organization must be able to substantiate its finances, governance, and program activity on request.
- Litigation and investigation readiness. Destruction of records in anticipation of, or during, a legal proceeding or federal investigation is a criminal offense. This Policy establishes the process by which routine destruction is suspended.
- Operational discipline. Retaining records indefinitely creates cost, clutter, and privacy exposure. Records that have outlived their legal and operational usefulness should be destroyed on schedule.

IRS context. The Internal Revenue Service does not mandate a written retention policy by regulation, but Form 990, Part VI, Section B, Line 14 asks each filing organization whether it has adopted a written document retention and destruction policy. The answer is disclosed publicly. Internal Revenue Code § 6001 and Treasury Regulation § 1.6001-1 separately require that the Organization keep records sufficient to establish its income, deductions, and continued exempt status for as long as those records may be material.

2. Scope and Application

This Policy applies to all records created, received, or maintained by the Organization in the course of its activities, regardless of physical or electronic form. It binds all directors, officers, employees, volunteers, interns, and independent contractors who create or handle Organization records.

"Record" means any recorded information, in any medium, made or received in connection with the Organization's operations, including paper documents, electronic files, email, text and instant messages, databases, accounting system data, photographs, video, voicemail, social media content, and cloud-hosted files.

Records stored in third-party cloud services (including Google Workspace, the Organization's accounting system, its donor database, and its website content management system) are Organization records and are subject to this Policy on the same terms as records held on Organization premises.

3. Suspension of Destruction – Litigation Hold

This Section overrides every retention period in this Policy. When a litigation hold is in effect, no record within its scope may be destroyed, altered, or deleted for any reason, including the ordinary expiration of a retention period.

3.1 Trigger. The Policy Administrator shall issue a written litigation hold immediately upon learning of any actual or reasonably anticipated litigation, government investigation, audit, subpoena, administrative proceeding, or regulatory inquiry involving the Organization. Anticipation, not service of process, is the trigger. Any director, officer, employee, or volunteer who becomes aware of such a matter must notify the Policy Administrator without delay.

3.2 Effect. The hold notice shall identify the subject matter and the categories of records covered, and shall direct all custodians to preserve those records in place. Automatic deletion routines affecting held records, including email auto-purge and system archiving, must be disabled for the duration of the hold.

3.3 Release. A litigation hold remains in force until released in writing by the Policy Administrator, acting on the advice of legal counsel. Records released from hold return to their ordinary retention schedule.

3.4 Criminal exposure. Section 802 of the Sarbanes-Oxley Act, codified at 18 U.S.C. § 1519, makes it a federal felony, punishable by fines and imprisonment of up to twenty years, to knowingly alter, destroy, conceal, or falsify any record with intent to impede or influence a federal investigation or bankruptcy proceeding. This provision applies to nonprofit organizations and to individuals acting on their behalf. Section 1107 of the same Act, at 18 U.S.C. § 1513(e), makes retaliation against a person who provides truthful information to law enforcement a separate felony.

4. Administration

4.1 Policy Administrator. The Board designates the Executive Director, or a senior staff member designated by the Executive Director, as Policy Administrator. The Policy Administrator is responsible for implementing this Policy, issuing and releasing litigation holds, training staff and volunteers, supervising destruction, and reporting annually to the Finance/Audit Committee on compliance.

4.2 Custodians. Each functional area – finance, development, programs, human resources, and facilities – shall designate a records custodian responsible for applying the schedule in Section 6 to records under that area's control.

4.3 Annual review. The Finance/Audit Committee shall review this Policy at least annually and recommend amendments to the Board. The Policy Administrator shall confirm annually, in writing, that scheduled destruction has been carried out and that all active litigation holds have been observed.

4.4 Training. All new employees and all volunteers with access to donor, client, or financial records shall receive a copy of this Policy at onboarding and shall acknowledge receipt in writing.

5. Electronic Records, Email, and Storage Format

5.1 Equivalence of format. A record retained in electronic form satisfies this Policy provided the electronic copy is complete, legible, accurate, and retrievable throughout the retention period. Where an original signature, seal, or notarization has independent legal significance – deeds, titles, insurance policies, executed contracts, and corporate instruments – the original paper document shall also be retained.

5.2 Electronic accounting records. The Organization's machine-readable accounting records shall be retained in a form that permits examination, consistent with IRS guidance on electronic recordkeeping. Retaining printed reports alone is not sufficient where the underlying system data is required to reconstruct transactions.

5.3 Email. Email is retained according to its content, not its medium. Email that documents a transaction, contract, grant, donation, board action, personnel matter, or legal issue must be filed to the appropriate record system and retained for the period applicable to that record type. Email of no continuing value – routine scheduling, transitory correspondence – should be deleted within **three (3) years**. Staff shall not use personal email accounts for Organization business.

5.4 Backups. System backups are disaster-recovery tools, not archives. A record's presence on a backup tape or snapshot does not satisfy this Policy, and backup rotation does not constitute authorized destruction under Section 7.

5.5 Personally identifiable information. Records containing Social Security numbers, dates of birth, financial account numbers, government identification numbers, or client health or household information shall be stored with access restricted to personnel with a demonstrated need, and shall be destroyed promptly upon expiration of the applicable retention period.

6. Retention Schedule

Where more than one period could apply to a record, the longest applicable period governs. Periods stated as a number of years run from the end of the fiscal year in which the record was created or the underlying matter concluded, unless otherwise noted.

A. Corporate and Governance Records

Record Type	Retention Period	Authority / Note
Articles of Incorporation and all amendments	**Permanent**	Fla. Stat. § 617.1601
Bylaws and all amendments	**Permanent**	Fla. Stat. § 617.1601
Minutes of the Board of Directors and all committees	**Permanent**	Best practice; Fla. Stat. § 617.1601 requires 3 years minimum
Written consents and actions taken without a meeting	**Permanent**	Fla. Stat. § 617.1601
Board policies (conflict of interest, whistleblower, this Policy, gift acceptance)	**Permanent**	Form 990, Part VI

Record Type	Retention Period	Authority / Note
Annual conflict-of-interest certifications of directors, officers, and trustees	**7 years**	Fla. Stat. § 496.4055; filed annually with FDACS
Current list of directors and officers with addresses	**Permanent**	Fla. Stat. § 617.1601
Florida annual reports filed with the Department of State	**Permanent**	Fla. Stat. § 617.1601
Written communications to members, including financial statements	**Permanent (3 years minimum)**	Fla. Stat. § 617.1601
Corporate seal, minute book, and organizational documents	**Permanent**	–

B. Tax Exemption and IRS Filings

Record Type	Retention Period	Authority / Note
Form 1023 exemption application and all supporting materials	**Permanent**	IRC § 6104(d) – subject to public inspection
IRS determination letter	**Permanent**	IRC § 6104(d)
Form 990 and all schedules, as filed (including Schedules A, B, G, M, O)	**Permanent**	IRC § 6104(d) requires public inspection of 3 most recent years; retain permanently
Form 990-T and unrelated business income workpapers	**Permanent**	–
Correspondence with the IRS, including examination files and closing agreements	**Permanent**	–
Form 8283 donee acknowledgments and Form 8282 dispositions	**7 years**	Form 8282 filing obligation runs 3 years from receipt of donated property
State tax exemption filings and Florida sales tax exemption certificate	**Permanent**	–
FDACS charitable solicitation registrations and annual renewals	**Permanent**	Fla. Stat. ch. 496
Records supporting FDACS registration and solicitation activity	**7 years**	Fla. Stat. ch. 496 requires 3 years minimum

C. Financial and Accounting Records

Record Type	Retention Period	Authority / Note
Audited financial statements and auditor management letters	**Permanent**	–
General ledger and year-end trial balance	**Permanent**	–
Annual budgets as approved by the Board	**7 years**	–
Bank statements, reconciliations, and deposit slips	**7 years**	–

Record Type	Retention Period	Authority / Note
Cancelled checks – routine	**7 years**	–
Cancelled checks – taxes, property purchases, special contracts	**Permanent**	File with the underlying transaction
Accounts payable and receivable ledgers and schedules	**7 years**	–
Invoices, vendor records, and purchase orders	**7 years**	–
Expense reports and supporting receipts	**7 years**	–
Investment account statements and transaction records	**7 years after account closed**	–
Credit card statements and merchant processing records	**7 years**	–
In-kind contribution valuation records and donation logs	**7 years**	Supports Form 990 Schedule M and Part VIII, line 1g

D. Contributions, Grants, and Donor Records

Record Type	Retention Period	Authority / Note
Donor contribution records and gift histories	**7 years**	Supports the public support computation on Schedule A, which uses a 5-year lookback
Written acknowledgments issued to donors	**7 years**	IRC § 170(f)(8)
Quid pro quo contribution disclosures	**7 years**	IRC § 6115
Restricted gift instruments, pledge agreements, and endowment documents	**Permanent**	Restrictions survive indefinitely and bind future boards
Bequests, wills, and planned giving files	**Permanent**	–
Grant applications, award letters, and executed agreements	**7 years after final report**	Or the period required by the grant agreement, whichever is longer
Grant expenditure records and final reports	**7 years after final report**	Federal awards may require longer under 2 C.F.R. § 200.334
Government grant and contract files	**7 years after final payment**	–
Fundraising event records, including Schedule G support	**7 years**	–
Donor privacy requests and anonymity instructions	**Permanent**	–

E. Employment and Personnel Records

Record Type	Retention Period	Authority / Note
Personnel files – hired employees	**7 years after termination**	Best practice; exceeds federal minimums

Record Type	Retention Period	Authority / Note
Employment applications and résumés – applicants not hired	**2 years**	EEOC requires 1 year; 2 years recommended
Payroll registers, time cards, and wage computation records	**7 years**	FLSA requires 3 years (29 C.F.R. § 516)
Payroll tax returns – Forms 941, 940, W-2, W-3, 1099	**7 years**	IRS requires 4 years after tax due or paid
Form I-9 employment eligibility verification	**Later of 3 years after hire or 1 year after termination**	8 U.S.C. § 1324a; store separately from personnel files
Employee handbooks and policy versions	**Permanent**	Retain each superseded version
Performance reviews and disciplinary records	**7 years after termination**	–
FMLA leave records	**3 years**	29 C.F.R. § 825.500
Workplace injury and OSHA 300 logs	**5 years after the year covered**	29 C.F.R. § 1904.33
Discrimination or harassment complaints and investigations	**7 years after resolution**	Longer if litigation is anticipated
Independent contractor agreements and Forms 1099	**7 years**	–

F. Employee Benefit Plans

Record Type	Retention Period	Authority / Note
Plan documents, summary plan descriptions, and amendments	**Permanent**	–
Form 5500 filings and supporting records	**6 years from filing date**	ERISA § 107
Records needed to determine participant benefits	**Permanent**	ERISA § 209
Retirement plan trust and custodial statements	**Permanent**	–
Health and welfare plan records, COBRA notices	**6 years**	–

G. Insurance and Risk Management

Record Type	Retention Period	Authority / Note
Insurance policies – general liability, D&O, property, auto, workers' compensation	**Permanent**	Occurrence-based coverage may be needed decades later
Certificates of insurance received from vendors and contractors	**7 years after expiration**	–
Claims files, correspondence, and settlements	**Permanent**	–
Accident, incident, and injury reports	**7 years**	Florida negligence statute of limitations; longer where a minor is involved

Record Type	Retention Period	Authority / Note
Safety inspections and corrective actions	**7 years**	–

H. Real Property, Facilities, and Equipment

Record Type	Retention Period	Authority / Note
Deeds, titles, easements, and closing documents	**Permanent**	–
Mortgages, notes, security agreements, and satisfactions	**Permanent**	–
Leases – real property and equipment	**7 years after expiration**	–
Construction contracts, plans, permits, and certificates of occupancy	**Permanent**	Applies to the Food Security Distribution Center
Architect and engineering agreements and drawings	**Permanent**	–
Zoning, land use, and site plan approvals	**Permanent**	–
Environmental assessments and stormwater permits	**Permanent**	–
Fixed asset ledger and depreciation schedules	**Permanent**	Supports Form 990 Part X and Schedule D
Equipment purchase, warranty, and maintenance records	**7 years after disposal**	–
Vehicle titles, registrations, and maintenance logs	**7 years after disposal**	–

I. Program, Food Safety, and Operations

The following categories reflect the Organization's food rescue and distribution activities and the liability protections available to it under the Bill Emerson Good Samaritan Food Donation Act.

Record Type	Retention Period	Authority / Note
Food donation receipts, source logs, and donor agreements	**7 years**	Substantiates in-kind contribution values reported on Schedule M
Food safety records – temperature logs, cold chain, sanitation	**3 years**	Supports Good Samaritan Act protection; align with FDACS food permit terms
Food recall notices and the Organization's response actions	**7 years**	–
Health department and FDACS inspection reports	**7 years**	–
Distribution records, service counts, and pounds distributed	**7 years**	Supports Form 990 Part III and grant reporting
Client and beneficiary intake records containing personal information	**3 years, then secure destruction**	Retain no longer than program or grant requirements demand
Volunteer applications, agreements, and liability waivers	**7 years after last service**	Longer where the volunteer was a minor

Record Type	Retention Period	Authority / Note
Volunteer background screening results	**7 years after last service**	Restrict access; destroy securely
Volunteer hours logs	**7 years**	Supports Form 990 Part VI and in-kind reporting
Program evaluations, outcome data, and impact reports	**Permanent**	Institutional memory and grant substantiation

J. Legal, Contracts, and Intellectual Property

Record Type	Retention Period	Authority / Note
Litigation files, pleadings, judgments, and settlements	**Permanent**	–
Legal opinions and counsel correspondence	**Permanent**	Preserve attorney-client privilege
Contracts and agreements – general	**7 years after expiration or termination**	–
Contracts involving real property, construction, or indemnities	**Permanent**	–
Trademarks, service marks, copyrights, and registrations	**Permanent**	–
Licenses and permits	**Permanent**	–
Whistleblower reports and investigation files	**7 years after resolution**	18 U.S.C. § 1513(e); maintain confidentiality
Subpoenas, government inquiries, and responses	**Permanent**	–

K. Technology and Communications

Record Type	Retention Period	Authority / Note
Email of no continuing record value	**3 years**	See Section 5.3 – content governs
Website content, published versions, and CMS document library	**7 years**	Public representations to donors
Social media posts and published campaign materials	**7 years**	–
Donor database and CRM records	**Per underlying record type**	Typically 7 years; restricted gift data permanent
Software licenses and support agreements	**7 years after expiration**	–
Data breach and security incident records	**Permanent**	Fla. Stat. § 501.171
System access logs and audit trails	**3 years**	–

7. Destruction Procedures

7.1 Annual destruction cycle. Following the close of each fiscal year and the completion of the annual audit or financial review, the Policy Administrator shall identify records whose retention periods have expired and authorize their destruction.

7.2 Pre-destruction verification. Before any destruction occurs, the Policy Administrator shall confirm in writing that: (a) the applicable retention period has fully elapsed; (b) no litigation hold under Section 3 covers the records; (c) no audit, grant, examination, or investigation is pending or reasonably anticipated that would make the records relevant; and (d) the records have no continuing operational, historical, or institutional value.

7.3 Method. Paper records containing personal, financial, donor, client, or personnel information shall be cross-cut shredded or destroyed by a bonded vendor providing a certificate of destruction. Electronic records shall be deleted in a manner that renders them unrecoverable, including removal from cloud storage, archives, and synchronized copies. Storage media being retired shall be wiped or physically destroyed. Non-sensitive records may be recycled.

7.4 Destruction log. The Policy Administrator shall maintain a permanent log recording, for each destruction event: the categories of records destroyed, the date range covered, the date and method of destruction, the person authorizing it, and any vendor certificate. The destruction log itself is a permanent record.

7.5 Unauthorized destruction. No director, officer, employee, or volunteer may destroy, delete, or alter any Organization record outside the process set out in this Section. Violation is grounds for disciplinary action up to and including termination or removal, and may carry personal criminal liability under 18 U.S.C. § 1519.

8. Public Inspection Obligations

Separate from retention, federal law requires the Organization to make certain records available to the public. Under IRC § 6104(d), the Organization must provide, upon request and without charge beyond reasonable copying costs:

- Its three most recently filed Forms 990, including all schedules and attachments, except that the names and addresses of contributors listed on Schedule B may be redacted.
- Its Form 1023 exemption application, all supporting documents, and the IRS determination letter, for as long as the Organization remains exempt.
- Any Form 990-T filed, for three years from the filing date.

Requests made in person must be honored the same business day; written requests must be honored within thirty days. The Organization satisfies these obligations for widely available documents by posting them on its website. The Policy Administrator shall ensure that the required documents remain posted and current.

9. Relationship to Whistleblower Protection

Any director, officer, employee, or volunteer who believes that Organization records are being altered, concealed, or destroyed improperly, or that this Policy is being circumvented, shall report the matter under the Organization's Whistleblower Policy. Reports may be made to the Policy Administrator, the Board Chair, or the chair of the Finance/Audit Committee. The Organization prohibits retaliation of any kind against a person making a good-faith report, and notes that retaliation against a person who reports to law enforcement is independently a federal felony under 18 U.S.C. § 1513(e).

10. Amendment and Governing Law

This Policy may be amended only by resolution of the Board of Directors. It shall be construed consistently with the Organization's Articles of Incorporation and Bylaws, the Florida Not For Profit Corporation Act (Fla. Stat. ch. 617), the Florida Solicitation of Contributions Act (Fla. Stat. ch. 496), and applicable federal law. Where any legal requirement imposes a longer retention period than this Policy, the longer period governs.