

Records Retention Schedule

(This schedule applies to Silverado Senior Living Holdings, Inc.)

Abbreviations used in this schedule:

ACT = While active or still in force, or while a claim or other matter is still open, or while audits are pending

CTY = Final Closure of Tax Year for all Federal and State Jurisdictions and Issues

DA = Disposition of Asset

E = Termination of Employment

LAS = Life of Affected System or Equipment

LO = Life of Organization

MAX = retain only so long as needed, but no longer than the stated period

SUP = Until Superseded

In cases where a record series show no triggering event, retention commences running upon creation of the record. When a retention period is followed by the instruction "then review", the records should only be retained thereafter upon a determination that it continues to have business value.

General retention rule: all records not specifically identified by the records retention schedule (including drafts and informational copies not subject to special retention requirements) may be discarded at any time but may not be retained for longer than one year following the date upon which they were created or received.

Electronic records: Electronic records are the legal equivalent of paper records, and are subject to the same rules of management and retention. Whenever a retention period for a record type is stated on this schedule, it applies to both the paper and electronic version of the record unless otherwise explicitly stated.

Primary Category	Record Category Definition	Assigned Retention
ACCOUNTING		
Accounts Payable	See subcategories	See subcategories
Authorizations	Purchase limits and authorizations to issue payment.	CTY but no less than 6
Employee Expenses	Expense reports and supporting documentation.	CTY but no less than 6
Invoices	Informational copies of vendor invoices and proofs of payment.	CTY but no less than 6
Accounts Payable Vendor Files	Official accounts payable audit record, may include invoice, proof of payment and adjustments, bills of lading, proof of receipt and related documents.	CTY but no less than 6
Accounts Payable Reports	Reports of accounts payable transactions.	CTY but no less than 6
Petty Cash	Records documenting disbursements of cash from the petty cash fund.	CTY but no less than 6
1099, 1099R Contractors	Records documenting fees paid to independent contractors.	CTY but no less than 6
Patient Refunds	Requests and check copies of refunds sent to patients and other payers.	CTY but no less than 6
Banking	See subcategories	See subcategories

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Authorized Signatures	Lists of employees authorized to initiate payment to vendors.	CTY but no less than 6
Cancelled Checks	Actual or images of cancelled checks; includes stopped and voided transactions.	CTY but no less than 6
Credit Card	Records related to the distribution and use of corporate credit cards by employees.	CTY but no less than 6
Electronic Banking	Records of wire transfers and electronic funds transfers.	CTY but no less than 6
Insufficient Funds	Records of checks returned because of insufficient funds.	CTY but no less than 6
Bank Account Records	Internally and externally generated lists or books of checks issued, statements of bank account activity and reconciliations, and cash management tracking.	CTY but no less than 6
Void Checks	Actual or images of voided checks.	CTY but no less than 7
Fixed Assets and Equipment	See subcategories	See subcategories
Acquisitions and Sales	Records documenting the purchase or sale of capital assets, including deeds, certificates of title, bills of sale, and related documentation.	CTY but no less than 6
Depreciation Schedules	Records documenting the amount, timetable and type of depreciation (financial, tax, Medicare) for property and equipment.	CTY but no less than 6
Fixed Assets Reports	Records describing the type and location of all capital property; may include date of purchase, purchase price, depreciation, fixed asset inventory reports, and current value.	CTY but no less than 6
Closings	Periodic reports and analyses of revenue and expenses.	CTY but no less than 6
Cost Accounting	Records associated with estimating, tracking and controlling production costs by project or contract. Also includes overhead calculations and allocations. Includes development of standard cost, operational cost, inventory valuation, and related reporting.	CTY but no less than 6
General Ledger	See subcategories	See subcategories
Balance Sheets	Detail work sheets used to reconcile account balances with statements	CTY but no less than 6
Chart of Accounts	Listing of the account names and codes used in the accounting system.	CTY but no less than 6
Consolidations	Consolidations of the various Silverado entities, including related adjustments and reports.	CTY but no less than 6
Journal Entries	All journal entries and related backup information.	CTY but no less than 6
Ledgers, Interfaces	All ledgers, subsidiary ledgers, interfaces from sub-systems, and backup information.	CTY but no less than 6
Trial Balance Reports	General ledger trial balances, aging and analyses.	CTY but no less than 6

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Inventories - Supplies	Perpetual and physical inventory records for medical and non-medical supplies, valuation calculations and supporting reports.	CTY but no less than 6
Payroll	See subcategories	See subcategories
Adjustments	Records of payroll adjustments.	7
Bonuses	Bonus compensation calculation instructions and listings of amounts to be issued.	ACT + 7
Deductions Register	Information about and instructions concerning deductions from employee pay, including garnishments.	7
Payroll Registers	Records documenting employee wages and withholding, including employee names, employment periods, final check amounts, and related information.	7
Time and Attendance Records	Timesheets and other records of attendance for employees, including absence reports.	7
W-2, W-4	Records documenting employee earnings, income tax withheld, and agency filings.	CTY
Procedures	Accounting procedures used by Silverado.	CTY but no less than 6
Reports - Activity	Reports that document transaction activity in detail or summary for accuracy review.	1
Reconciliations	Records of the reconciliation of accounting records.	CTY but no less than 6
Unclaimed Property	Records relating to the escheatment process in regard to unclaimed property.	7
ADMINISTRATION		
Business Development Plans - Strategies	Records on marketing strategies, including pricing strategy documentation, internal sales strategy documentation, development of technology roadmap, and concept business plans.	ACT
Technical Publications	Information on technical matters, white papers on trends, outbound collateral, trade publications, and newsletters.	5, then review
Appointment Books/Calendar	Appointment books and calendars, diaries and similar records including telephone logs.	MAX1
Governing Board Records	Governing Board meeting materials, minutes and rosters	LO
Mail and Distribution	Records concerning mail and distribution operations, including shipping and receiving logs, receipts, and related documents.	MAX1
Procedures	See subcategories	See subcategories
Policies and Procedures - General	Formal company policies and administrative and operating guidelines and procedures, including those specifically required to be maintained in written form by statute or regulation, as well as those not specifically required to be maintained (other than those specifically provided for in this Schedule).	SUP+10

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Professional/Industry Organiz	Records of activities related to professional/industry organizations and memberships.	ACT
Projects	Administrative and business project information for non-IT / non-operating projects.	ACT
Reference Materials	Externally generated non-record material maintained for reference purpose only	SUP
Records Management	See subcategories	See subcategories
Imaging and Micrographics	Investigations and assessments of considered applications and documentation of approved electronic imaging or micrographics programs.	ACT
Record Destruction Log	Record destruction log containing the date the record was destroyed, method of destruction, who destroyed the records and the witness, and a statement that the records were destroyed in the normal course of business.	10
Records Disposition	Records documenting the disposition of records in accordance with the records retention program.	10
Records Retention Schedule	Official Records Retention Schedule including legal research, revisions, review comments, approvals and other related information.	ACT + 6
Records Storage	Information concerning commercial or company-administered records storage operations and related services, including records and box logs and listings.	ACT
Reporting, Internal	Internal business reporting and census reports not covered specifically elsewhere on this schedule, created and used for informational and management purposes or statistical analysis only and not needed for regulatory or tax compliance, or similar critical issues.	MAX ACT + 3
Security	See subcategories	See subcategories
Badge Lists	Lists detailing information about employees and visitors who have been issued security badges.	ACT + 6
Incident Reports	Investigation documentation of events where security may have been compromised. May include incident reports, case reports, video surveillance, employee background investigations, and building surveillance.	ACT + 6
Photo Lists	Data Base containing photos of employees and visitors who have been issued clearance to enter company property or other levels of security clearance.	ACT + 6
Security Access Logs	Logs related to the access to secure facilities.	6

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Security Plans	Records documenting the procedures pertaining to security of employees, equipment, buildings, and information, including premises security checklist.	ACT + 6
COMPLIANCE		
Ethics Compliance	See subcategories	See subcategories
Compliance Committee	Committee minutes and reports.	ACT+6
Compliance Training/Attendance	Employee "Covered Person" compliance training tools, materials, and individual attestation of attendance at required training.	ACT+6
Hotline	Phone Hot Line for employees to report violations of Silverado policies, ethics standards, laws, or other issues of concern.	ACT+6
Screening for Ineligible Persons	Documentation supporting the screening of new employees, board members, contractors, volunteers and vendors and the monthly and annual screening of current employees, board members, contractors, volunteers and vendors against the OIG/GSA and all applicable state database sanctions lists.	ACT+6
Investigations	Documentation supporting internal investigations and resulting reports.	ACT+6
General Audit	See subcategories	See subcategories
Sarbanes-Oxley Compliance Documentation	Documentation of controls, compliance testing results, issues, action plans, implementation and management approval. Includes internal control plans, and internal control status reports.	ACT+6
Internal Financial Audit	Reports of internal audit engagements on business, compliance and financial processes with supporting work papers, corrective action plans and other activities. Includes internal audit annual and engagement planning work papers and related risk assessments.	6
Compliance	See subcategories	See subcategories
Compliance Incident Tracking	Log of all compliance issues and incidents reported and documentation of the remedial actions taken.	ACT+6
Compliance Reports	Compliance reports, including reports to the Board of Directors summarizing compliance activities and issues.	10
HIPAA	Policies and procedures.	10
Privacy Policy and Disclosure	Records regarding consumer privacy notice requirements, privacy policy regarding customer information, and other related privacy records.	10
Quality	See subcategories	See subcategories

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Clinical Quality Tracking	Tracking of clinical quality data, patient complaints, Clinical Committee activities, submissions of data to CMS: Centers for Medicare/Medicaid, and other clinical quality activities.	10
Policies and Procedures, Review/Audit	Quality assurance review and audit documentation of operating policies and procedures.	10
Quality Audit	Audits of clinical quality and supporting work papers and reports, including medical chart audits.	10
Surveys and Questionnaires	Surveys and summaries from questionnaires given to patients, physicians, employees or communities.	10
Incident Reports, Occurrence and Unusual Occurrence Reports	Quality incident reports, related investigations, corrective action plans, and other supporting documentation.	ACT+6
PATIENT ACCOUNTING		
Accounts Receivable	See subcategories	See subcategories
Collections and Aging	Accounts Receivable trial balance, customer statements, aging, bad debts write-offs, reserve analysis, reconciliations, and aging.	CTY but no less than 10
Notes Receivable	Notes receivable documentation and related collection activity	CTY but no less than 10
Payments Received	Payment received for patient billing; includes EOBs, EOPs, RAs, CRJs for payments received from patients, insurance companies, Medicare, Medicaid, HMOs, PPOs and other payers, and related proof of payment documentation.	CTY but no less than 10
Receivables Adjustments	Accounts Receivable cash application documentation, cash discount recognition, debit memos, other adjustments, correspondence, and related supporting documents.	CTY but no less than 10
Write Offs - Other Adjustments	Medicare, Medicaid, Commercial Insurance and Private Pay write offs and adjustments.	CTY but no less than 10
Managed Care	See subcategories	See subcategories
Audit/Review Records	Managed care audit/review documentation.	ACT + 5
Grievance and Appeal Records	Managed care grievance and appeals documentation.	7
Business Transaction Records	Records documenting significant business transactions (\$25,000 or more) between the HMO and a party in interest.	10
Managed Care Agreements	Agreements and contracts for providing managed care services to outside parties, includes pricing of services to be provided	10
Managed Care Proposals	Request for Proposal (RFP). Request for Quotation (RFQ) and Request for Information (RFI) received from customers for managed care services and the Company's response to those items: proposal, quotation, or RFI response	5

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Medicare and Medicaid, Gene	See subcategories	See subcategories
Applications	Medicare and Medicaid application records.	7
Audit/Review Records	Medicare and Medicaid audit/review documentation.	10
Medicare/Medicaid	See subcategories	See subcategories
Accounting and Financial Records	Medicare/Medicaid accounting and financial records.	CTY but no less than 10
Cost Reports	Reports to Medicare or Medicaid showing fixed asset values, taxes paid, personnel expenditures and other costs for reimbursement, and related supporting documentation	CTY but no less than 10
Patient Billing	See subcategories	See subcategories
Patient Billing Records	Patient billing detail, including progress billing and cost plus billings based upon cost calculations, overhead allocations, and contract terms; and including bad debt collection files, customer dispute resolution, adjustments, notes of collection activity, and statements of 3rd party collectors.	CTY but no less than 10
Patient Billing Adjustments	Requests to adjust bills; documented reviews, management approvals and denials.	CTY but no less than 10
Patient Billing Correspondence	Letters to and from patients and payers regarding bills, appeals and other billing issues.	CTY but no less than 10
CORPORATE		
Board of Directors	See subcategories	See subcategories
Actions/Resolutions	Records relating to Board actions and resolutions.	LO
Committees	Records relating to Board-level committees including meeting notices, actions taken, agendas, and meeting minutes.	LO
Director Information	Information maintained on members of the Board of Directors.	LO
Meetings: Board of Directors	Records relating to meetings, including meeting notices, agendas, attendees, minutes, directors' packets, and formal documentation of written consents.	LO
Formation/Authorizations/Approvals	Records that may include, as amended, Articles of Incorporation, LLC Agreements, Certificate of Authority, Partnership Agreements, Foreign Qualifications/Authorizations to do Business in other States and other similar documents that authorize Silverado to perform its business activities as required by State and Federal regulators.	LO
Investor Relations	Communications with investors in the company, which may include transmission of the annual report, correspondence, and related information, as well as supporting work papers.	10

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Promotion	See subcategories	see subcategories
Promotion Campaigns	Records describing programs or campaigns for promotion of products, services and corporate identity.	ACT + 10
Promotional Materials	Records consisting of marketing materials in all media (on-line, print, video, etc.), including brochures, product catalogs, copy, graphics, mechanicals, photographs, videos, customer presentations, and other related records.	ACT + 4
Public Relations	See subcategories	See subcategories
Community Relations	Records related to participation in or promotion of community activities, charitable contributions, grants, pledges, civic organizations, etc.	5, then review
Industry Relations	Records related to associations and other cooperative efforts with other organizations in the industry.	5, then review
Internal Communications	Internal company communications and bulletins to employees including all intranet postings.	5, then review
News Releases	Copies of articles about the organization appearing in the media related to important activities or milestones.	5, then review
Photographs and Video	Photographs and video (analog and digital), including negatives, appropriate for use in publicizing individuals within the organization or organization activities.	5, then review
Public Information	Articles, publications, studies and other publicly available descriptions of the company and company events.	5, then review
Strategic Planning	Records pertaining to corporate strategy and direction, including competitive intelligence and trends.	5
FINANCE		
Capital Budgets	See subcategories	See subcategories
Annual Capital Budgets	Authorized capital budgets and associated work papers and documentation.	CTY
Expenditures	Records of funds used for purchase or betterment of facilities, property or other capital investments.	CTY
Capital Expenditure Requests	Requests for capital expenditures over \$5,000.	CTY
Cash Flow Statements	Reports and statements documenting the daily, weekly, and monthly cash management activities, and includes records related to cash management.	CTY but no less than 6
External Financial Audits	Audit records, with supporting work papers, performed by outside accounting firm or other outside agency or organization.	CTY but no less than 6
Financial Reports	See subcategories	See subcategories

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Annual Reports	Official yearly financial report published for shareholder or public distribution.	CTY but no less than 6
Periodic Internal Reports	Monthly, quarterly and other interim financial reports for internal use only.	CTY but no less than 6
Published Annual, Monthly and Quarterly Reports	Periodic reports published for shareholder or public distribution.	CTY but no less than 6
Financing	See subcategories	See subcategories
Letters of Credit	Short term credit lines negotiated with financial institutions to support interim financing needs.	ACT + 6
Loan and Notes, Security Instruments	Loan/finance agreements, promissory notes, debentures, guarantees, instruments evidencing security interests, term sheets, and other related loan documentation.	ACT + 6
Investments	Records documenting investments, including assessments and evaluations, purchase information, reports of returns and analyses.	ACT + 6
Operating Budgets	See subcategories	See subcategories
Operating Budgets	Authorized annual, quarterly, and monthly operating budget reports, and associated work papers and documentation.	5
Budget Performance Reports	Annual, quarterly, and monthly budget variance reports.	5
Requests	Requests for approval for funds allocated to pay expenses.	5
Pension Asset Management	Records documenting Pension Asset Management including trust statements, investment management statements, external actuary reports, and other documents.	ACT + 6
HUMAN RESOURCES		
EEO	Annual EEO1 Reporting	6
Benefits	See subcategories	See subcategories
Benefits Files	Records of employee enrollments, insurance applications, changes to benefit selections during open enrollments, beneficiary designations, change notices, and related correspondence.	ACT + 7
Educational Assistance	Records regarding educational assistance provided to program participants.	ACT + 6
Health and Medical Benefit Files	Files describing health and medical insurance plans and benefits received by plan participants. Also includes evaluation of services and corrective action	ACT + 6
Relocation	Records indicating relocation benefits provided to affected employees.	ACT + 6
Required Benefits Reporting	Legally required reports related to employee benefits and benefit plans.	ACT + 6
Retirement Plans	See subcategories	ACT + 6

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401 (k) Plans	Records of employee 401 (k) retirement plans, including plan details, contribution data, benefit calculations and other records.	ACT + 6
Welfare Plans	Files describing health and medical, dental, life and vision insurance plans and benefits received by plan participants.	ACT + 6
Compensation	See subcategories	See subcategories
Bonuses and Incentives	Bonus and incentive pay compensation calculation instructions and listings of amounts to be issued, including the Management Incentive Plan (MIP).	ACT + 7
Deferred Compensation	Guidelines and documentation concerning processes, limitations and individual deferred compensation accounting	ACT + 7
Personnel Change Notices (PCN)	Records of personnel payroll information excluding actual payroll registers, including pay rate changes, transfers, promotions, etc.	ACT + 7
Salary and Compensation Surveys	Information gathered to determine industry and geographic salary guidelines for job classifications.	ACT + 5
Salary, Commissions and Bonuses	Charts and calculations used to determine compensation for job classifications, salary planning, and performance.	ACT + 7
Disability	Long-term and short-term disability program structure, compliance requirements and reporting.	ACT + 6
Drug and Alcohol Testing	See subcategories	See subcategories
DandA Tests: Negative	Records arising from D and A tests with negative results, and records of cancelled tests.	1
DandA Tests: Positive	Records arising from D and A tests with positive results.	5
Employee Handbook	Official statements establishing business practices for personnel activities.	Permanent
Family Medical Leave Act	FMLA program structure, documents used to implement the program, and reporting.	ACT + 6
I-9 Forms	Forms showing an employee's right to work in the United States.	E + 1, but no less than 3 Years
Job Descriptions and Classifi	Records detailing job duties and performance expectations for each position.	ACT+5
Personnel Files	See subcategories	See subcategories
Conflict of Interest (COI) Compliance	Records documenting activities undertaken by the company or its employees to ensure compliance with conflict of interest policies and agreements.	E + 7

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Primary Category	Record Category Definition	Assigned Retention
Contract Personnel Files	Official files of personnel hired on a contract basis, including the employment contract, applications/resumes, rate record, change notices, personnel action notices, performance evaluations, disciplinary write-ups, training and education, termination information, and related records.	E + 7
Employee Health Files	Employee medical records, including notes from health care providers, annual physicals, medical clearance, advocacy records, and records segregated and protected pursuant to HIPAA; and including medical surveillance documenting employee exposure to hazardous substances,	E + 7
Employee Biometric Data	Employee identification data (other than name/demographics) such as fingerprints, facial images and voice recordings.	E + 3
Employee Long Term Disability Files	Records of payments and other information related to employee on long-term disability.	E + 7
Employment and Termination Agreements	Agreements governing terms of employment and termination of same.	ACT + 7
Personnel Files, Resident and Intern	Official records for residents and interns, including scheduling, rotations, information on educational and training activities, personnel action notices, performance evaluations, disciplinary write-ups, termination information, and related records.	E + 7
Personnel Files, Student	Official records for students, including scheduling, rotations, information on educational and training activities, personnel action notices, performance evaluations, disciplinary write-ups, training and education, termination information, and related records.	E + 7
Personnel Files, Employee	Official company personnel file, including applications/resumes, rate record, change notices, personnel action notices, performance evaluations, disciplinary write-ups, training and education, termination information, and related records.	E + 7
Volunteer Service Files	Files and reports of volunteers working at Silverado.	E + 7
Working Department Files	Employee files kept outside of Human Resources for convenience and not the official employee file. May contain miscellaneous material not found in official employee files.	MAX E
Recruiting	See subcategories	See subcategories
Applications and Resumes- Not Hired	Applications and resumes for applicants that were not hired.	E + 7
Personnel Requisitions	Requisitions from Corporate and facilities requesting the hiring of new personnel.	E + 7

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Primary Category	Record Category Definition	Assigned Retention
Background Checks	Records of investigation into the background of potential employees.	E + 7
External Job Postings and Announcements	Recruiting from outside sources, including agencies and advertising.	E + 7
Pre-Employment Drug and Alcohol Screening.	Records documenting pre-employment drug and alcohol screening of potential employee.	E + 7
Qualifications and Skill Testing	Records of applicant and employee testing to determine skills and qualifications.	E + 7
Staffing, Generally	See subcategories	See subcategories
Attendance	Daily or summary reports of employee attendance.	1
Headcount	Current staff levels and openings.	1
Work Schedules	Records indicating scheduled shifts and availability of employees.	1
Training	See subcategories	See subcategories
Course Listings	Published lists of training offered to employees.	ACT + 3
Orientation Records	Sign in sheets and non-compliance related training materials for employee orientation classes	6
Testing and Certification	Testing, certifications and/or licenses required for employees to perform a particular job, operation of equipment, or task.	E + 7
Training Materials and Manuals	Course content, study guides, and other information related to internal and external training.	ACT + 5
Training Attendance	Records of employee attendance at non-compliance related training, including logon records or other records of remote training.	6
Unemployment Compensation	Unemployment compensation program structure, compliance requirements and reporting.	ACT+6
Workers Compensation Reco	Workers compensation program structure, compliance requirements and reporting.	See subcategories
Claims	Workers' compensation claim files	ACT + 5
Programmatic Documents	Workers compensation program structure, compliance requirements and reporting.	ACT + 6
INFORMATION TECHNOLOGIES		
Automation Strategy	Records related to automation strategy development.	ACT
Business Continuity	See subcategories	See subcategories
Disaster Recovery Plans	Disaster Recovery Plans: Records describing the procedures for continuing the operation of the organization in the event of a disaster.	ACT+10
Emergency Policies and Procedures	Emergency Action Plans: Records describing the procedures to be followed in an emergency.	ACT+10

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Environment/Architecture	Records of computing system architecture; including for accounting systems, a description of the electronic data processing portion of the accounting system.	ACT +4
Hardware Evaluation/Selection	Records related to evaluation and selection of computer hardware.	ACT
IT Security	See subcategories	See subcategories
Analysis and Security Review	Records of risk analyses, audits and reviews of automated systems and resulting plans to protect the security, confidentiality and availability of information and applications.	6
Monitoring, Auditing and Enforcement	Records of monitoring, auditing and enforcing automated systems security compliance.	6
Online Security Logs	On-line security audit trails.	1
Security Awareness Program	Records relating to promoting security awareness among associates, including publication of policies and procedures, bulletins, newsletters, and other information.	ACT
IT Projects	Records related to the development and implementation of technology solutions, which may include analysis and documentation of current business processes, requirements documents, recommended solutions, project agreements, project plans, test plans, acceptance testing documentation, implementation plans, user documentation, training, and support.	ACT+6
Software - Third Party	See subcategories	See subcategories
Integration	Information concerning installation and integration of third-party software.	CTY but no less than 6
Licensing	Information pertaining to compliance with third-party software licensing agreements.	CTY but no less than 6
Software and System Service Requests and Maintenance	Lists, logs and documentation supporting service requests, fixes and maintenance of hardware and software.	3
System Backup	Backup logs, schedules, inventories, and other documentation relating to the preservation of data and software used to restore system functionality in case of failure.	MAX 1
Telecommunications	Records of the operation of the telecommunications system, including internal systems.	ACT
Website/Internet/Intranet Administration	Records associated with administering internal and external facing websites.	ACT + 6
LEGAL		

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Primary Category	Record Category Definition	Assigned Retention
Acquisitions, Divestitures	See subcategories	See subcategories
Acquisition Agreements	Contracts for the acquisition or sale of business entities.	6
Applications/Approvals/Reporting	Records of applications, approvals and reports required by regulators with regard to mergers, acquisitions, consolidations, etc.	6
Closing Documents	Final documentation of acquisition or sale terms and conditions.	DA+10
Due Diligence	Records of detailed financial analysis and other pre-investment due diligence activities.	CTY but no less than 6
Integration Plans	Records of planning for integration of acquired entities.	6
Leads, Analysis and Internal Communications	Internal documents used to scope and decide on a deal, including leads, due diligence, and internal communications	CTY but no less than 6
Letters of Intent (LOI)	Formal indication of intent to purchase the target entity, including binding non-disclosure.	6
Opportunities	Records related to possible mergers and acquisitions opportunities. Documents may include preliminary due diligence, financials, and analysis.	6
Post Investment Assessment	Records documenting the performance of the investment, as well as legal issues concerning the investment.	6
Business Permits and Licenses	See subcategories	See subcategories
Business Permits and Licenses	Permits required by government entities to do business or to conduct regulated activities, and records associated with them.	ACT+6
Certificate of Need	Certificate granted after application to and approval by Department of Public Health for offering or development of a new or changed institutional health service.	ACT+6
Case Management	Background material and case supporting materials, including expert witness reports, house counsel reports, and house counsel statistics supporting litigation activity and owned by the trial division. Records of completed or inactive litigation owned by the trial division. Records of trial scheduling.	ACT + 4
Contracts and Agreements	See subcategories	See subcategories
Asset Purchase or Sale	Contracts stating the terms and conditions affecting the transfer of ownership of assets to or from Silverado, excluding businesses or other going concerns.	DA+10
Commercial and General Contracts	Contracts stating the terms and conditions for sales and purchases of goods, and provision and acquisition of services, includes patient financial assistance	ACT + 6
Confidentiality / Nondisclosure Agreements	Contracts requiring the parties to keep information or knowledge confidential.	ACT + 6

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Equipment/Supplies Contracts	Contracts and agreements for the purchase of equipment and supplies.	ACT + 6
Physician Employment Agreements	Agreements for physician employment and joint ventures.	ACT + 6
Release of Information (ROI)	Written request, signed by the patient or patient legal representative, authorizing Silverado to release medical or other protected information to a specified outside 3rd party.	6
Independent Contractor Agreements	Contracts for the provision of services by third parties.	ACT + 6
Insurance Policies	See subcategories	See subcategories
Certificates of Insurance Received	Certificates of Insurance received from outside vendors with personnel working on site, certifying vendor personnel is insured by vendor.	6
Insurance Claims	Detailed information of insurance claims, including filings, loss reports and other records related to claims.	6
Insurance Policy files	Records related to insurance agreements providing coverage against loss, including policies, signed hardcopy policies, addenda, invoices, correspondence, and other related documents, including those of divested or closed subsidiaries.	ACT+50
Insurance Policy Correspondence	Records related to insurance coverage for product liability, hazardous exposure, or other problems that manifest long after the policy terminates.	10
Motor Vehicle Insurance	Policies insuring Silverado and third parties against injuries to person or property arising from operation of a motor vehicle, related communication, and other correspondence.	ACT+6
Risk Analysis	Records of risk analysis, including risk assessment reports, statistical background and other data.	50
Third Party Liability	Insurance policies not otherwise categorized insuring third parties against acts or omissions by Silverado, its agents and employees, related communication, and other correspondence.	ACT+50
First Party Liability	Insurance policies not otherwise categorized insuring Silverado against business or other hazards, related communication, and other correspondence.	ACT+50
Surety Bonds	Bonds that protect the organization against the nonperformance of obligations under an agreement, related communication, and other correspondence.	ACT + 10

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Primary Category	Record Category Definition	Assigned Retention
Workers Comp Carrier Files by State	Records related to state run and independent workers comp carrier policies, including policy, signed hardcopy policies, addenda, invoices, and other related documents.	ACT+25
Delegations of Authority	Records authorizing employees to act on behalf of Silverado.	ACT + 6
Intellectual Property	See subcategories	See subcategories
Copyrights	Applications for and records of rights conveyed by government granting exclusive rights to published materials.	ACT + 6
Patents	Applications for and records of rights conveyed by government granting exclusive rights to inventions.	ACT + 6
Trademarks	Applications for and records of rights conveyed by government granting exclusive ownership of a mark, motto or emblem.	ACT + 6
Trade Secrets	All Silverado proprietary information for products and manufacturing processes, including invention disclosures.	LAS + 6
Legal Actions and Proceedings	See subcategories	See subcategories
Administrative Agency Proceedings	All records relating to administrative agency proceedings, including adjudications in which Silverado is involved, including correspondence, discovery, pleadings, settlement agreements, orders, appeals, and related records.	ACT + 6
Contract Claims	Claims and litigation arising from the awarding and / or the performance of government or agency contracts.	ACT + 6
Employment Claims	Claims and litigation arising from current or past employees.	ACT + 6
Environmental	Claims and litigation arising from damages alleged to have been caused by environmental torts	ACT+50
Malpractice Case Files	Claims and litigation arising from damages alleged to have been caused by medical torts.	ACT+6
Other Litigation	All records relating to litigation in which Silverado is involved, including correspondence, discovery, pleadings, settlement agreements, orders, appeals, and related documents.	ACT + 5
Legal Research	Research related to the legal and regulatory environments in which the company operates.	ACT + 6
Regulatory Filings and Reports	Final versions of OSHA, Labor and other filings with government agencies.	6
Regulatory Filings, Background and Support Documents	Analysis and background documents supporting OSHA, Labor or other filings.	6
Projects	Records of legal projects not covered elsewhere, such as reorganizations.	ACT + 6

Records Retention Schedule

(This schedule applies to Silverado Senior Living Holdings, Inc.)

Primary Category	Record Category Definition	Assigned Retention
PATIENT CARE		
Admission and Discharge	Admission and discharge register.	21
Care and Treatment Plans	Patient care and treatment plans.	6
Death Records	Register of all deaths occurring at the facility.	6
Healthcare Workers	See subcategories	See subcategories
Collaborative Practice Agreements	Written collaborative practice agreements maintained by physicians, nurses, therapists and assistants.	ACT + 6
Physician Medication/Drug Records	Records maintained by physicians documenting patient medication orders and the receipt, acquisition, dispensing and disposition of drugs.	ACT + 6
Social Worker Client Records	Client files detailing dates of services, types of services, progress or case notes, intake assessment, treatment plan, and billing information.	10
HIPAA	See subcategories	See subcategories
Information Disclosure Records	Release of medical information disclosure records.	6
Action, Activity, Designation and Communication Records	Records documenting HIPAA actions, activities, designations and communications.	6
Immunization Records	Immunization records.	10
Medical Staff	See subcategories	See subcategories
Physician Credentialing Files	Records of Physician credential reviews; including letters of reference, educational transcripts, residency records, malpractice insurance coverage, state medical board reports, licenses and other supporting documentation.	10
Staffing	See subcategories	See subcategories
Logs / Patient Data	Daily logs documenting activities during rounds.	ACT+10
Staffing Sheets	Daily sign in sheets for each wellness center. May include information of tasks/patients cared for.	ACT+10
Statistical Reports	Reports of staffing, patient volumes, clinical staff to patient ratios, and other operational measures for compliance and management.	ACT+10
Patient Records	See subcategories	See subcategories
Admitting Files	Consent for treatment, coverage verification, admission face sheet, and other registration documents for incoming patients	10

Records Retention Schedule

(This schedule applies to Silverado Senior Living Holdings, Inc.)

Primary Category	Record Category Definition	Assigned Retention
Master Patient Index	Index including the name and identification numbers of each patient; dates of admission and discharge; name of admitting physician; and disposition or place to which patient was discharged/transferred, etc.	21
Patient Medical Records, Adults	Adult patient medical records detailing the patient's chief complaint, medical and family histories, physical examinations, patient progress assessments, informed consent/refusal of treatment documentation, patient treatment plan, reports of procedures and tests, radiology records, medication records, pathology and lab reports, operative and anesthesia records, advance directives, etc.	AZ = 6; CA = 7; TX = 10, all commencing upon closure of the file or last treatment
Patient Medical Records, Incompetents	Medical records of adjudicated legal incompetents detailing the patient's chief complaint, medical and family histories, physical examinations, patient progress assessments, informed consent/refusal of treatment documentation, patient treatment plan, reports of procedures and tests, radiology records, medication records, pathology and lab reports, operative and anesthesia records, advance directives, etc.	AZ = 6; CA = 7; TX = 10, all commencing upon closure of the file or last treatment
Aggregated and Statistical Research Data	Aggregated and de-identified data from patient-related research activities, including epidemiological data and studies, mortality data and similar aggregated data from patient populations.	75
Patient Property Records	Records of receipt, safekeeping and disposition of patient property.	6
Transfer Records	See subcategories	
Patient Transfer Records	Records documenting each patient transfer made or received.	10
Transfer Agreements	Records documenting agreements made with other facilities for the transfer of patients.	ACT + 6
OPERATIONS		
Disaster and Emergency Res	See subcategories	See subcategories
Disaster and Emergency Plan/Policies	Disaster plans detailing policies and procedures for internal and external disaster and emergency response.	ACT+10
Disaster Drills	Records documenting disaster drills.	3
Disease and Criminal Acts Re	See subcategories	See subcategories
Child and Adult Abuse Reporting	Records documenting/supporting child and adult abuse observations.	10
Infectious Disease Reporting	Records documenting individual cases of infectious disease.	10
Rape and Sexual Abuse Reporting	Records documenting/supporting rape and sexual abuse observations.	10
Environmental Services	See subcategories	See subcategories

Records Retention Schedule

(This schedule applies to Silverado Senior Living Holdings, Inc.)

Primary Category	Record Category Definition	Assigned Retention
Infection Control Standards	Records documenting standards for sanitation.	5
Infection Records	Records of infections which originate at Silverado among patients and personnel.	5
Inspections and Remedial Actions	Inspection reports and documentation of all remedial actions taken.	5
Hazardous Materials Abatement, Generally	Record of abatement or removal activities for asbestos, PCBs or similar substances, including reports and records created by outside contractors.	50
Hazardous Materials Handling and Transportation	Records of hazardous materials handling and transportation manifests.	5
Hazardous Materials Inventories	Records of kinds and amounts of hazardous materials.	5
Hazardous Materials Spills	Records of spills and discharges of hazardous and toxic materials.	50
Hazardous Waste Manifests and Records of Transfer	Manifests and records of transfer pertaining to medical waste.	5
Hazardous Waste Spills	Records of spills and discharges of hazardous waste.	50
Housekeeping Manual	Manual delineating housekeeping standards.	ACT+5
MSDS	Material Safety Data Sheets.	ACT + 5; CA = 30
Medical Waste Manifests and Records of Transfer	Manifests and records of transfer pertaining to medical waste.	3
Permits	Environmental permits and associated documentation.	ACT+50
Spill Plans	Records documenting actions to be taken in the event of a fuel or hazardous materials spill.	50
Equipment	See subcategories	See subcategories
Equipment Inspection, Cleaning, and Validation	Inspection, repair, maintenance and calibration records of operational equipment.	10
Equipment Operation Manuals and Specifications	Operating manuals, owners manuals, and specification sheets for equipment of any type not covered elsewhere.	ACT + 6
Equipment Safety Inspections	Records of inspections, walk-around equipment inspections and tests performed on equipment for purposes of personnel safety.	LAS+3
Sterilization Records	Records of the sterilization of medical instruments.	10
Facilities	See subcategories	See subcategories
Deeds and Easements	Records of property rights owned by or granted to Silverado.	DA + 10
Architect Plans and Drawings	Records detailing the design of company facilities, such as offices or administrative areas.	DA + 10
Maps	Maps and aerial photographs showing property rights and boundaries.	DA + 10

Records Retention Schedule

(This schedule applies to Silverado Senior Living Holdings, Inc.)

Primary Category	Record Category Definition	Assigned Retention
Modeling	Records documenting modeling activities conducted.	10
Real Estate Contracts and Agreements	Contracts specifying the terms and conditions for the purchase, lease, or sale of real estate.	ACT + 6
Rent Surveys	Reports for surveys conducted by the local MOB rental markets used to set market rates	ACT + 6
Service Requests and Maintenance Records	Records requesting and documenting the maintenance and repair of facilities, offices, storage, grounds, and any other facilities.	ACT + 6
Workflow Design	Records documenting workflow design activities conducted for purposes of infrastructure design.	10
Purchasing / Procurement of	See subcategories	See subcategories
Materials Charge out Records	Records of materials charged out from central stores for field use.	CTY but no less than 6
Material Release	An Authorization to commit Silverado funds to purchase materials in support of a contract or project.	ACT + 6
Production and Materials Use Forecasting	Record of forecasts of materials usage.	10
Proposals and Quotes Received - Not Accepted	RFPs and RFQs received but not accepted.	ACT + 10
Purchase Analysis	Review of proposals and quotes, including price justification and other analysis.	ACT + 10
Purchase Orders	Informational copies of requisitions and purchase orders maintained by departments.	CTY but no less than 6
Purchasing Documents	Official audit record of the purchasing transaction, including documents/data such as requisitions, RFP, bids, evaluations, purchase orders, awards, bills of lading, invoices and adjustments.	CTY but no less than 6
Request for Proposal - Request for Quote	RFP or RFQ, including all engineering and other specifications, for materials in support for a contract or project.	ACT + 10
Vendor Information	Information on outside vendors, including performance and financial information, brochures, product lines, pricing and similar material.	ACT
Safety	See subcategories	See subcategories
Fire Systems	Records of fire system tests, maintenance and repair.	ACT + 6
Fire Drills	Records documenting fire drills.	3
Incident and Near Miss Reports	Records of incidents which do or may result in injuries or damage to property.	5
Safety Hazard Reports	Records of potential safety hazards submitted by employees.	5
Safety Inspections	Records of facility safety inspections.	SUP+5
Safety Committee Records and Minutes	Report documenting subjects discussed, time, date, and attendance of safety committee meetings.	3

Records Retention Schedule

(This schedule applies to Silverado Senior Living Holdings, Inc.)

Primary Category	Record Category Definition	Assigned Retention
Supplies	See subcategories	See subcategories
Emergency Supply Check Records	Records documenting emergency supply inventory checks.	7
Inventories, Generally	Physical inventories of parts and non-pharmaceutical supplies.	7
TAX		
Audits	Tax audit reports, work papers and supporting documentation.	Retain until disposition is authorized by CFO after review for continuing value
Federal Taxation	See subcategories	See subcategories
Employment-related	Records of employment-related taxes, including returns, work papers and correspondence.	CTY but no less than 6
Federal, Excise, Income, Returns, work papers and Correspondence	Reports prepared by IRS agents containing tax audit findings, conclusions and agreements.	Retain until disposition is authorized by CFO after review for continuing value
Federal, Other	Other Federal taxes, including returns, work papers and correspondence.	Retain until disposition is authorized by CFO after review for continuing value
Income	Federal income tax returns, work papers and correspondence.	Retain until disposition is authorized by CFO after review for continuing value
Local Taxation	See subcategories	See subcategories
Business License	Records related to the business license tax and other local tax levies not specifically itemized under local taxes.	CTY but no less than 6
Income Tax	Local income tax returns, work papers and correspondence.	CTY but no less than 6
Local, Other	Local, Other, Income, Returns, work papers and Correspondence, including employment-related tax reporting.	CTY but no less than 6
Property	Records related to real property and business personal property taxes, including tax bills, assessments, appeals documents, and related documentation.	Retain until disposition is authorized by CFO after review for continuing value
State Taxation	See subcategories	See subcategories
Business	Records of State business taxes.	CTY but no less than 6
Employment-Related	State employment-related taxes, including tax returns, work papers and correspondence	CTY but no less than 6
Income and Franchise	State income and franchise tax returns, work papers and correspondence.	Retain until disposition is authorized by CFO after review for continuing value

Records Retention Schedule

(This schedule applies to Silverado Senior Living Holdings, Inc.)

Primary Category	Record Category Definition	Assigned Retention
Property: Real and Personal	Records related to real property and business personal property taxes, including tax bills, assessments, appeals documents, and related documentation.	Retain until disposition is authorized by CFO after review for continuing value
Sales and Use	State sales and use tax returns, work papers, exemption certificates, and correspondence.	CTY but no less than 6
State, Other	State returns, work papers, audit findings, and correspondence for other taxes, including abandoned property reports.	CTY but no less than 6
Tax Planning and Research	See subcategories	See subcategories
Federal Tax Research and Planning	Reference and planning files containing legal research, opinions and other material related to development of positions and strategies regarding federal taxation.	Retain until disposition is authorized by CFO after review for continuing value
State Tax Research and Planning	Reference and planning files containing legal research, opinions and other material related to development of positions and strategies regarding state taxation.	Retain until disposition is authorized by CFO after review for continuing value