

RECORD RETENTION SCHEDULE

<u>TYPE OF RECORD</u>	<u>RETENTION PERIOD</u>
<u>Accounting</u>	
Accounts receivable reports	3 years
Accounts payable reports	3 years
Auditor's reports/work papers	Permanent
Bank deposit slips	3 years
Bank statements, reconciliations	7 years
Budgets	3 years
Cancelled checks	7 years
Cash disbursement journal	Permanent
Cash receipts journal	Permanent
Depreciation records	Permanent
Employee expense reports	3 years
Volunteer expense reports	3 years
Independent contractor expense reports	3 years
Employee payroll records (W-2, W-4, annual earnings records, etc)	4 years*
Financial statements (annual)	Permanent
Financial statements (interim/internal)	Permanent
General journal or ledger	Permanent
Inventory lists	Permanent
Invoices	3 years
Payroll journal	4 years

An asterisk (“”) following a number signifies that the retention period begins after final payment, settlement expiration, termination, sale, etc.

CAL'S ANGELS POLICY AND PROCEDURE RECORD RETENTION

<u>TYPE OF RECORD</u>	<u>RETENTION PERIOD</u>
Petty cash vouchers	3 years
<u>Corporate Records</u>	
Annual Report (State of Illinois)	Permanent
Constitution	Permanent
Bylaws	Permanent
IRS Determination Letter	Permanent
Contracts, sales (UCC)	4 years
Contracts, generally	10 years*
Contract, government	4 years*
Minutes (board executive session)	Permanent
Minutes (board and committees with board authority)	Permanent*
Minutes (committees without board authority)	5 years
Qualifications to do business	Permanent
<u>Insurance</u>	
Accidental reports	6 years
Insurance claims	6 years*
Insurance policies	Permanent
<u>Miscellaneous Legal</u>	
Claims and litigation files	10 years*
Copyright, patent and trademark registrations	Permanent
<u>Personnel</u>	
Applications	1 year
Employee earning/payroll records	6 years*

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CAL'S ANGELS POLICY AND PROCEDURE RECORD RETENTION

Record Retention Schedule

Employee files	6 years*
Employee pension records, including service, eligibility, Personal information, pension paid	6 years*
Employment contracts	10 years
Garnishments	10 years
Government reports	6 years
Pension, profit-sharing plans	Permanent
Time cards/sheets	4 years

Taxes

Income tax returns and cancelled checks (federal, state and local)	Permanent
Payroll tax returns	4 years
Sales and use tax returns	10 years

General

Supporting correspondence and notes re patents, copyrights, licenses, agreements, bills of sale, permits, liabilities, etc.	Greater of "life of principal document which it supports" or 3 years
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CAL'S ANGELS POLICY AND PROCEDURES

Whistleblower Policy

Cal's Angels strives to conduct its business with the utmost integrity and in strict accordance with all applicable Federal, State, and local laws. Accordingly, employees are encouraged to immediately or as soon as practicable, report any improper actions, including violations of Federal, State, or local laws, committed by Cal's Angels employees or its officials to the Human Resources Director or President.

The employee must exercise sound judgment to avoid baseless allegations. An employee who intentionally files a false report of wrongdoing will be subject to discipline, up to and including, termination. Employees making good faith complaints or reports that are covered by this policy shall not be subjected to retaliation. This includes, but is not limited to, protection from retaliation in the form of an adverse employment action such as termination, compensation decreases, or poor work assignments and threats of physical harm. Any whistleblower who believes he/she is being retaliated against must contact the Human Resources Director or the President of Cal's Angels. The right of a whistleblower for protection against retaliation does not include immunity for any personal wrongdoing that is alleged and investigated.

The goal of this whistleblower policy is to keep the confidentiality of the employee and protect said employee against retaliation. Where possible, the confidentiality of the employee will be maintained unless the employee's identity may have to be disclosed to conduct a thorough investigation, to comply with the law and to provide accused individuals their legal rights of defense.

Improper actions are actions undertaken by an officer or employee in the performance of his or her official duties which include, but are not limited to, actions that:

- are in violation of any federal, state, or local laws;
- constitute an abuse of authority; or
- create a substantial and specific danger to the public health or safety of Cal's Angels, its employees and guests.

Unless the actions itemized above are implicated, improper actions do not include common personnel actions, such as the processing of grievances, decisions regarding hiring, promotion, firing, and other discipline, or alleged violations of labor (collective bargaining) agreements, employment contracts, or policies or procedures set forth in Cal's Angels' Personnel Policies Manual.

All reports of illegal and dishonest activities or of actions that may be in violation of this policy must be promptly submitted to the Human Resources Director or President of Cal's Angels to allow for an investigation into the matter and to recommend and coordinate any corrective or disciplinary action that may be taken against persons violating this policy. All investigations into any conduct that has allegedly violated this policy shall be conducted in a timely manner and without unnecessary delay.