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GENERAL INSTRUCTIONS

A. SCOPE OF THIS PART

1. The regulations in this part apply to all books of account and other records prepared by or on behalf of the public utility or licensee. See Item 64 of the schedule for those records which come into possession of the public utility or licensee in connection with the acquisition of property, such as purchase, consolidation, merger, etc.
2. The regulations in this part shall not be construed as excusing compliance with any other lawful requirement for the preservation of records for periods longer than those prescribed herein.
3. Unless otherwise specified in the Schedule, duplicate copies of records may be destroyed at any time: Provided, however, that such duplicate copies contain no significant information not shown on the originals.
4. Records other than those listed in the Schedule may be destroyed at the option of the public utility or licensee: Provided, however, that records which are used in lieu of those listed shall be preserved for the periods prescribed for the records used for substantially similar purposes. And, provided further, that retention of records pertaining to added services, functions, plant, etc., the establishment which cannot be presently foreseen, shall conform to the principles embodied herein.
5. Notwithstanding the provisions of the Records Retention Schedule, the Commission may, upon the request of the Company, authorize a shorter period of retention for any record listed therein upon a showing by the Company that preservation of such record for a longer period is not necessary or appropriate in the public interest or for the protection of investors or consumers.

B. DESIGNATION OF SUPERVISORY OFFICIAL

Each public utility or licensee subject to the regulations in this part shall designate one or more persons with official responsibility to supervise the utility's or licensee's program for preservation and the authorized destruction of its records.

C. PROTECTION AND STORAGE OF RECORDS

The public utility or licensee shall provide reasonable protection for records subject to the regulations in this part from damage by fires, floods, and other hazards and, in the selection of storage spaces, safeguard the records from unnecessary exposure to deterioration from excessive humidity, dryness, or lack of proper ventilation.

D. DEFINITION OF RECORD MEDIA

For the purpose of these regulations, the data constituting the records listed in the Schedule may be retained in any of the media forms in Figure 1 below, or in any other generally accepted electronic or photographic media form, provided that the media selected has a standard life expectancy equal to or in excess of the specified retention period. However, records supporting plant and licensed project cost shall be retained in their original form unless microfilmed. (See General Instruction J, for periods of retention.) In no instance will media regeneration to achieve the full length of period retention be allowed without Commission approval of the request of the Company.

If the media form of the record retained is other than a readable paper copy, then reader and/or printer equipment and related printout programs, if required, shall be provided by the utility for data reference.

The media form initially selected for the record becomes the "original" for that particular record. If subsequent conditions (e.g.: improved media life expectancy, increased utility resources, environmental factors) require and the remaining retention period permits a change in the media forms, the utility may convert to another media, provided the certification processes described in Paragraph E below are observed and data referencing capability is maintained.

FIGURE 1  
RECORD MEDIA

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Record Media/Form	Media Expected Life	Comments and Standards
1. Paper & Card Stock (Hardcopy)	Archival Permanency	For each document, paper stock should be selected with a life expectancy equal to or greater than the retention period specified for that document.

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the company must develop a written standard procedure to ensure the integrity of permanent computer records and must furnish the name and title of the official responsible for validating the information. These computer records should be generated according to "accepted general business practices".

FIGURE 1 CONTINUED

RECORD MEDIA

<u>Record Media/Form</u>	<u>Media Expected Life</u>	<u>Comments and Standards</u>
2. Tape Magnetic	5 Years	Assumes storage in a controlled environment with a temperature and humidity range of 60°-80°F and 40-60% respectively. (Ref. Paragraph G for specific storage conditions.)
Punched	Archival Permanency	For each record, tape media (paper, mylar, metallic base) should be selected with a life expectancy equal to or greater than the retention period specified for that record.
3. Microforms		
a. Microfilm	Archival Permanency	Assumes storage in a controlled environment with a temperature and humidity range of 60°-80° F and 40-50% respectively. (Ref. ANSI STD #PH 1.28-1969 and PH 5.4-1970.)
b. Metallic Recording Data Strips	Archival Permanency	Same storage conditions as for microfilm.

E. MICROFORM AND TAPE CERTIFICATION

1. As the initial recording media

- a. Each microform record series shall contain, at the beginning, a microform introduction stating the title of the record series, the date prepared, the name of the individual responsible for validating the data contained therein. Each microform record series shall be closed with a clear and standard microform notation indicating the completion of the series and the date.

- b. If after validation, supplemental data and/or corrections (i.e.: resulting from computer programming) are required, said microform may be produced separately or as a part of the series rerun, but shall be affixed to the original microform certificate as described in (1a) above.
- c. Each tape record series shall include, as a basic part of the program, at the beginning of that series an introduction stating the record series title, date prepared, the name of the individual responsible for validating the data contained therein and an index where appropriate. Each record series shall be closed with a clear and standard notation indicating the completion of that series and the date.

## 2. Conversion from other media

- a. Each microform record series shall include, as an integral part, a certificate(s) stating that the microforms are direct and facsimile reproductions of the original records and that they have been made in accordance with prescribed instructions. Such certificate(s) shall be executed by a person(s) having personal knowledge of the facts covered thereby.
- b. Each microform record series shall commence and end with a statement as to the nature and arrangement of the records reproduced, and the date. Rolls of film shall not be cut. Supplemental or retaken film, whether of misplaced or omitted documents or of portions of microform found to be defective, shall be attached to the beginning of the microform record series and in such an event, the aforementioned certificate shall cover the supplemental or retaken film and shall state the reasons for the subsequent action.
- c. If, in accordance with the provisions of Paragraph F below, the utility or licensee elects to convert records to the tape media, the same certification provision specified in Paragraph E-1-c above must be provided in the conversion program.

## F. CHANGE OF MEDIA FOR EXISTING RECORDS

Those records prepared and maintained under previous regulations in a paper media and whose remaining retention period falls within the life expectancy range of any of the media

detailed in Figure 1, may be converted to that media at the Public Utility's and/or Licensee's option, provided the applicable certification processes described in Paragraph E above are observed and an audit referencing capability maintained.

#### G. MEDIA

All records created or maintained in a media and a format other than readable entries on paper shall:

1. be prepared, arranged, classified, identified and indexed as to permit the subsequent location, examination and reproduction of the record to a readable media;
2. be stored in such a manner as to provide reasonable protection from hazards such as fire, flood, theft, etc. and maintained in a controlled environment;
3. be regenerated, including proper certification, when damaged.

The company shall be prepared to furnish, at its own expense, standard facilities for reading media and shall additionally provide, if the Commission so directs, copies of the record in a readable form.

All film stock shall be of approved operationally-permanent-record microcopying type, which meets the current specifications of the National Bureau of Standards.

#### H. DESTRUCTION OF RECORDS

The destruction of the records permitted to be destroyed under the provisions of the regulations in this part may be performed in any manner elected by the public utility concerned. Precautions should be taken, however, to macerate or otherwise destroy the legibility of records, the content of which is forbidden by law to be divulged to unauthorized persons.

#### I. PREMATURE DESTRUCTION OR LOSS OF RECORDS

When any records are destroyed before the expiration of the prescribed period of retention, a certified statement listing, as far as may be determined, the records destroyed and describing the circumstances of accidental or other premature destruction shall be filed with the Commission within ninety (90) days from the date of discovery of such destruction. Discovery of loss of records is to be treated in the same manner as in the case of premature destruction.

J. SCHEDULE OF RECORDS RETENTION PERIODS

The schedule of records annexed hereto shows the period of time designated records shall be preserved. However, records related to plant shall be retained a minimum of 25 years unless accounting adjustments resulting from reclassification and original cost studies have been approved by the regulatory Commission having jurisdiction and either continuing plant inventory records are maintained or unitization of construction costs appear in work orders except that records related to the construction of licensed projects, or additions or betterments thereto, for which the Commission has not determined the actual legitimate original cost shall be retained until such cost has been determined and records affecting the determination of amortization reserves related to licensed projects shall be retained until Commission determination and final adjudication is made.

K. RETENTION PERIODS DESIGNATED "DESTROY AT OPTION"

Use of the retention period, "Destroy at Option", in the regulations in this part constitutes authorization for such destruction under the conditions specified for the particular types of records, only if such optional destruction is appropriate to limited managerial interest in such records and if such optional destruction is not in conflict with other legal retention requirements or usefulness of such records in satisfying pending regulatory actions or directives.

L. RECORDS OF SERVICES PERFORMED BY ASSOCIATED COMPANIES

The public utility or licensee to which the regulations in this part apply shall assure the availability of records of services performed by associated companies for the periods indicated herein, as are necessary, to support the cost of services rendered to it by an associated company.

M. INDEX OF RECORDS

At each office of the Public Utility or Licensee where records are kept or stored, such records as are herein required to be preserved shall be so arranged, filed and currently indexed that they may be readily identified and made available to representatives of the Commission.

N. SCHEDULE OF NOTES

1/ For the purposes of the regulation, a stockholder's account may be treated as a closed account at the time that

such stockholder ceases to be a holder of record of the particular class and series of stock of the company and the six-year retention period prescribed herein shall run from that date. If such person subsequently acquires shares of capital stock of the company and thus again becomes a stockholder of the company, the record of such acquisition shall be treated as a new stockholder account.

- 2/ The terms "bonds" and "debentures," as used in captions (a) through (f) of this item, shall include all debt securities, such as bonds, debentures or notes other than debt securities which evidence temporary borrowings and which are expected to be repaid out of the proceeds of the sale of longer term securities. Typical of such temporary debt securities as described in 4(i) would be notes issued to banks evidencing temporary working capital and construction loans and gas storage loans.
- 3/ Canceled bonds and debentures and paid interest coupons pertaining thereto may be destroyed, provided that a certificate of destruction giving full description reference to the documents destroyed shall be made by the person or persons authorized to perform such destruction and shall be retained by the company for the period herein prescribed. The certificate of destruction evidencing the destruction of paid interest coupons pertaining to bonds and debentures need not contain a listing of the bond or debenture serial numbers pertaining to such paid interest coupons. When documents represent debt secured by mortgage, the certificate of destruction shall also be authorized by a representative of the Trustee(s) acting in conjunction with the person or persons destroying the documents or shall have the Trustee(s) acceptance thereon. The certificate of destruction above described may be destroyed six years after the payment and discharge of the bonds or debentures or interest coupons described in such certificate.
- 4/ If a retention period is prescribed elsewhere in the schedule with respect to any document which is included as an exhibit to any filing retained pursuant to the requirements of this item, the company need retain only one copy of such document in its files provided appropriate cross references are established.
- 5/ Life or mortality study data for depreciation purposes should be retained for 25 years or for 10 years after plant is retired, whichever is longer.

SCHEDULE OF RECORDS AND PERIODS OF RETENTION

<u>DESCRIPTION</u>	<u>RETENTION PERIOD</u>
<u>CORPORATE AND GENERAL</u>	
1. Capital stock records:	
(a) Capital stock ledgers or other records showing the same information.	Destroy at option.
(b) Capital stock subscription accounts, warrants, requests for allotments and other essential papers related thereto.	Ditto.
(c) Stubs or similar records of capital stock certificate issuance where not used as capital stock ledger record.	Ditto.
(d) Stock transfer registers or sheets or similar records.	Ditto.
(e) Papers pertaining to or supporting transfers of capital stock:	
(1) Papers that are recorded officially in a court or in the office of some other public recording authority; and other papers presented by any bank or trust company requesting transfers in its capacity as a fiduciary and miscellaneous papers.	Ditto.
(f) Canceled capital stock certificates where not used as capital stock ledger records.	Ditto.

SCHEDULE OF RECORDS AND PERIODS OF RETENTION

<u>DESCRIPTION</u>	<u>RETENTION PERIOD</u>
<u>CORPORATE AND GENERAL (Cont'd.)</u>	
(g) Change of address notices of stockholders.	Destroy at option.
(h) Bonds of indemnity and affidavits covering issuances of stock certificates to replace lost certificates.	Ditto.
(i) Letters, notices, reports, statements and other communications distributed to all stockholders of a particular class:	
(1) Formal communications addressed to all stockholders of a particular class, including annual reports to stockholders, notices of annual and special meetings of stockholders, and other notices, reports, letters or statements relating to corporate or stockholder actions.	Ditto
(2) Interim reports of operations, speeches of corporate officers, notices of change of corporate address or telephone numbers, etc.	Ditto.
(j) Dividend registers, lists or similar records.	Ditto.
(k) Paid dividend checks.	Ditto.
(l) Third party dividend orders.	Ditto.

SCHEDULE OF RECORDS AND PERIODS OF RETENTION

<u>DESCRIPTION</u>	<u>RETENTION PERIOD</u>
<u>CORPORATE AND GENERAL (Cont'd)</u>	
2. Proxies and voting lists:	
(a) Proxies of holders of voting securities.	Destroy at option.
(b) Lists of holders of voting securities represented at meetings.	Ditto.
3. Reports to stockholders:	
(a) Annual reports or statements to stockholders.	Retain until receipt of FERC audit report or 2 years after auditors exit conference whichever occurs first.
(b) Written acknowledgments of receipts of reports to stockholders and written requests for copies of such reports.	Destroy at option.
4. Debt security records: N-2/	
(a) Registered bond and debenture ledgers.	Destroy at option.
(b) Bond and debenture subscription accounts, warrants, subscription notices, requests for allotment and essential papers related thereto.	Ditto.
(c) Stubs or similar records of bond and debenture certificates issued.	Ditto.
(d) Papers pertaining to or supporting transfers of registered bonds and debentures:	

SCHEDULE OF RECORDS AND PERIODS OF RETENTION

<u>DESCRIPTION</u>	<u>RETENTION PERIOD</u>
<u>CORPORATE AND GENERAL (Cont'd)</u>	
(1) Papers that are recorded officially in a court or in the office of some other public recording authority; and other papers presented by any bank or trust company requesting transfers in its capacity as a fiduciary, plus other miscellaneous papers.	Destroy at option.
(e) Records of bond and debenture interest coupons paid and unpaid.	Destroy at option.
(f) Canceled bonds and debentures and paid interest coupons pertaining thereto.	Ditto.
(g) Trust indentures, loan agreements or other contracts or agreements securing debt securities issued. (If such papers or documents are included among the records covered by Item 5 of the Regulation, this instruction will not apply.)	Ditto.
(h) Copies of reports, statements, letters or memoranda filed with Trustee(s) pursuant to provisions of trust indenture or other security instrument or agreement securing debt securities issued.	Ditto.

SCHEDULE OF RECORDS AND PERIODS OF RETENTION

<u>DESCRIPTION</u>	<u>RETENTION PERIOD</u>
<u>CORPORATE AND GENERAL (Cont'd.)</u>	
(h) (Cont'd.)	Destroy at option.
(i) Paid or canceled debt securities evidencing temporary borrowings.	3 years after payment or cancellation, provided other records of issuance and payment or cancellation are maintained.
(j) Paid interest checks.	6 years.
5. Filings with and authorization by regulatory agencies:	
(a) Authorizations from regulatory bodies for issuance of securities:	
(1) Copies of applications to regulatory bodies for authority to issue stocks, bonds, and other securities, including copies of exhibits in support of such applications.	Destroy at option.

SCHEDULE OF RECORDS AND PERIODS OF RETENTION

<u>DESCRIPTION</u>	<u>RETENTION PERIOD</u>
<u>CORPORATE AND GENERAL (Cont'd.)</u>	
(2) Official copies of opinions and orders of regulatory bodies granting authority to issue securities.	Destroy at option..
(3) Reports filed with regulatory bodies in compliance with authorizations to issue securities. (Reports of sales of securities of application of proceeds, etc). File copies of such reports and supporting papers.	Ditto.
(b) Copies of registration statements and other data filed with the Securities and Exchange Commission:	
(1) In connection with offerings of securities for sale to the public or the listing of securities on exchanges, including supporting papers.	Ditto.
(2) Copies of periodic reports and supporting papers filed in compliance with either the Securities Act of 1933 or the Securities Exchange Act of 1934.	Ditto.
6. Organizational documents:	
(a) Minute books of stockholders', directors', and directors' committee meetings.	50 years.

SCHEDULE OF RECORDS AND PERIODS OF RETENTION

<u>DESCRIPTION</u>	<u>RETENTION PERIOD</u>
<u>CORPORATE AND GENERAL (Cont'd.)</u>	
(b) Titles, franchises, and licenses:	
(1) Deeds and other title papers (including abstracts of title and supporting data).	6 years after property is disposed of unless surrendered to transferee.
(2) Corporate charters or certificates of incorporation.	Life of corporation.
(3) Franchises and certificates authorizing operations as a public utility.	Ditto.
(4) Licenses (including amendments thereof) granted by Federal or State authorities for construction and operation of utility plant.	25 years after plant is retired or expiration of license, whichever is shorter.
(5) Copies of formal orders of regulatory commissions served upon the utility.	Life of corporation.
(c) Permits:	
(1) Permits and granted applications for the use of facilities of others.	6 months after expiration or cancellation.
(2) Copies of permits and applications granted others for the use of the utility's facilities.	Ditto.
(3) Applications for the use of facilities not granted and copies of such applications.	Destroy at option.

SCHEDULE OF RECORDS AND PERIODS OF RETENTION

<u>DESCRIPTION</u>	<u>RETENTION PERIOD</u>
<u>CORPORATE AND GENERAL (Cont'd.)</u>	
(4) Permits of a temporary nature of municipalities or others to perform specific work, such as permits to open streets.	Destroy at option.
(d) Organization diagrams and charts.	Destroy at option after expiration or supersession.
7. Contracts and agreements (except contracts provided for elsewhere):	
(a) Service contracts, such as for management, accounting and financial services.	6 years after expiration or cancellation.
(b) Contracts with other utilities for the purchase, sale or interchange of product.	Ditto.
(c) Leases pertaining to rentals of property to or from others.	3 years
(d) Contracts and agreements with individual employees, labor unions, company unions, and other employee organizations relative to wage rates, hours and similar matters.	Ditto.
(e) Contracts, agreements, and/or other essential records necessary to the carrying out of the functions of an employee's stock purchase or other type of employees' saving plan.	Ditto.
(f) Contracts or agreements for the acquisition or disposal of investments (Excluding temporary cash investments).	5 years after disposal.

SCHEDULE OF RECORDS AND PERIODS OF RETENTION

<u>DESCRIPTION</u>	<u>RETENTION PERIOD</u>
<u>CORPORATE AND GENERAL (Cont'd)</u>	
(g) Memoranda essential to clarifying or explaining provisions of contracts listed above.	For the same period as contracts to which they relate.
(h) Card or book records of contracts, leases, and agreements made showing dates of expirations and of renewals, memoranda of receipts and payments under such contracts, etc.	Ditto.
8. Accountants' and auditors' reports:	
(a) Reports of examinations and audits by accountants and auditors not in the regular employ of the utility (Such as reports of public accounting firms and regulatory commission accountants).	7 years after date of report or Commission audit, whichever comes last.
(b) Internal audit reports and work papers.	Ditto.
<u>AUTOMATIC DATA PROCESSING</u>	
9. Automatic data processing records (Retain original source data used as input for data processing and data processing report printouts for the applicable periods prescribed elsewhere in the schedule.):	
(a) Punched cards, tapes or similar media used as intermediate records or steps in data processing for assembling data to be posted to the records of the company or used in a report or study.	Destroy at option.

SCHEDULE OF RECORDS AND PERIODS OF RETENTION

<u>DESCRIPTION</u>	<u>RETENTION PERIOD</u>
<u>AUTOMATIC DATA PROCESSING (Cont'd)</u>	
(b) Program documentation and revisions thereto.	Retain for periods prescribed for related output data. Statements and illustrations as to the scope of operations should be sufficiently detailed to indicate (a) the application being performed, (b) the procedures employed in each application (which, for example, might be supported by flow charts, block diagrams or other descriptions of operating procedures), and (c) the controls used to insure accurate and reliable processing. Major program changes, together with their effective dates, should be noted in order to preserve an accurate chronological record.
<u>GENERAL ACCOUNTING RECORDS</u>	
10. General and subsidiary ledgers:	
(a) (1) General ledgers (2) Ledgers subsidiary or auxiliary to general ledgers except ledgers provided for elsewhere.	50 years. Ditto.
(b) (1) Indexes to general ledgers. (2) Indexes to subsidiary ledgers except ledgers provided for elsewhere.	Ditto. Ditto.

SCHEDULE OF RECORDS AND PERIODS OF RETENTION

<u>DESCRIPTION</u>	<u>RETENTION PERIOD</u>
<u>GENERAL ACCOUNTING RECORDS (Cont'd.)</u>	
(c) Trial balance sheets of general and subsidiary ledgers.	2 years
11. Journals:	
(a) General and subsidiary.	50 years.
12. Journal vouchers and journal entries including supporting detail:	
(a) Journal vouchers and journal entries.	Ditto.
(b) Analyses, summarizations, distributions, and other computations which support journal vouchers and journal entries:	
(1) Charging plant accounts.	6 years. <u>J/</u>
(2) Charging all other accounts.	Ditto.
(c) Schedules for recurring journal entries.	Destroy at option.
(d) Lists of standard journal entry numbers.	Ditto.
13. Cash books:	
(a) General and subsidiary or auxiliary books.	10 years after close of fiscal year. (See Item 12(a)).
14. Voucher registers:	
(a) Voucher registers or similar records when used as a source document.	6 years. <u>J/</u>

SCHEDULE OF RECORDS AND PERIODS OF RETENTION

<u>DESCRIPTION</u>	<u>RETENTION PERIOD</u>
<u>GENERAL ACCOUNTING RECORDS (Cont'd.)</u>	
15. Vouchers:	
(a) Paid and canceled vouchers (1 copy-analysis sheets showing detailed distribution of charges on individual vouchers and other supporting papers).	Ditto. <u>J/</u>
(b) Original bills and invoices for materials, services, etc., paid by vouchers.	6 years. <u>J/</u>
(c) Paid checks and receipts for payments by voucher or otherwise.	Ditto.
(d) Authorization for the payment of specific vouchers.	Ditto. <u>J/</u>
(e) Lists of unaudited bills (accounts payable), lists of vouchers transmitted and memoranda regarding charges in unaudited bills.	Destroy at option.
(f) Voucher indexes.	Ditto.
16. Accounts receivable (see Items 53 and 54 for accounts with customers for utility service and for merchandise sales):	
(a) Records of accounts receivable pertaining to sales of utility plant.	Ditto.
(b) Record or register of accounts receivable and indexes thereto and summaries of distribution.	3 years after settlement.

SCHEDULE OF RECORDS AND PERIODS OF RETENTION

<u>DESCRIPTION</u>	<u>RETENTION PERIOD</u>
<u>GENERAL ACCOUNTING RECORDS (Cont'd.)</u>	
(c) Accounting department copies of invoices issued and supporting papers which do not accompany the original invoices and authorizations for charges including supporting papers.	Destroy at option.
(d) Periodic statements of unsettled accounts, except trail balances.	Destroy at option.
(e) Schedule of invoices to be issued.	Ditto.
17. Records of securities owned:	
(a) Records of securities owned, in treasury, or with custodians (excluding temporary investment of cash ).	3 years after disposal of the investment.
18. Payroll records:	
(a) Payroll sheets or registers of payments of salaries and wages.	3 years. <u>J</u> /
(b) Records showing the distribution of salaries and wages paid and summaries or recapitulation statements of such distribution.	Ditto. (See Item 12(b)).
(c) Time tickets, time sheets, time books, time cards, workmen's reports and other records showing hours worked, description of work and accounts to be charged:	

SCHEDULE OF RECORDS AND PERIODS OF RETENTION

<u>DESCRIPTION</u>	<u>RETENTION PERIOD</u>
<u>GENERAL ACCOUNTING RECORDS (Cont'd.)</u>	
(1) When used as a basis for payment of salaries and wages supporting records described in 18(a).	Ditto. <u>J/</u>
(2) When used solely as basis for supporting records described in 18(b).	Destroy at option. <u>J/</u>
(d) Paid checks, receipts for wages paid in cash and other evidences of payments for services rendered by employees.	3 years. <u>J/</u>
(e) Applications and authorizations for changes in wage and salary rates, summaries and reports of changes in payrolls, and similar records.	Ditto.
(f) Applications for payroll changes not authorized.	Destroy at option.
(g) Payroll authorizations and records of authorized positions.	3 years.
(h) Records of deductions from payrolls.	Destroy at option.
(i) Comparative or analytical statements of payrolls.	Ditto.
(j) Employee's individual earnings record.	3 years after termination of employment.
19. Assignments, attachments, and garnishments:	
(a) Record of assignments, attachments, and garnishments of employees' salaries, including files of notices, etc. pertaining thereto.	Destroy at option.

SCHEDULE OF RECORDS AND PERIODS OF RETENTION

<u>DESCRIPTION</u>	<u>RETENTION PERIOD</u>
<u>GENERAL ACCOUNTING RECORDS (Cont'd.)</u>	
(b) Minors' salary releases.	Ditto.
<u>INSURANCE</u>	
20. Insurance records:	
(a) Records of insurance policies in force, showing coverage, premiums paid and expiration dates.	Destroy at option after expiration of such policies.
(b) Insurance policies.	3 years after expiration.
(c) Records of amounts recovered from insurance companies in connection with losses and of claims against insurance companies, including reports of losses and supporting papers.	6 years. <u>J</u> /
(d) Inspectors' reports and records of condition of property.	Destroy at option.
(e) Insurance maps of property and structures erected thereon.	Ditto.
(f) Records and statements relating to insurance requirements.	Destroy at option.
21. Injuries and damages:	
(a) Claim registers, card or book indexes and similar records in connection with claims presented against the company in connection	3 years after settlement.

SCHEDULE OF RECORDS AND PERIODS OF RETENTION

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<u>DESCRIPTION</u>	<u>RETENTION PERIOD</u>
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INSURANCE (Cont'd.)

with accidents resulting in damage to the property of others or personal injuries.

- |   |                           |
|---|---------------------------|
| (b) Papers, reports, statements of witnesses, etc., necessary to the support or rejection of individual claims against the company.                                       | Ditto.                    |
| (c) Other papers, reports or statements, pertaining to accidents resulting in property damages or personal injuries, not necessary to the support or rejection of claims. | 3 years.                  |
| (d) Detailed schedules or spread sheets of payments to others for personal injuries or for property damages.  | 3 years after settlement. |

OPERATIONS AND MAINTENANCE

22.1 Production-Electric:

- |   |          |
|---|----------|
| (a) Boiler room, condenser room, turbine room, and pump room logs, including supporting data. | 3 years. |
| (b) Boiler room and turbine room reports of equipment in service and performance.             | 3 years. |
| (c) Boiler-tube failure report.   | Ditto.   |
| (d) Generation and output logs with supporting data.  | 6 years. |

SCHEDULE OF RECORDS AND PERIODS OF RETENTION

<u>DESCRIPTION</u>	<u>RETENTION PERIOD</u>
<u>OPERATIONS AND MAINTENANCE (Cont'd.)</u>	
(e) Station and system generation reports.	25 years for hydro and 6 year for steam and other.
(f) Generating high-tension and low-tension load records.	3 years.
(g) Oil and waste reports.	Destroy at option.
(h) Load curves, temperature logs, coal, and water logs.	3 years.
(i) Gage-reading reports.	2 years, except river-flow data collected in connection with hydro-operation shall be retained for life of corporation.
(j) Recording instrument charts.	1 year, except where the basic chart information is transferred to another record, the charts need only be retained six months provided the record containing the basic data is retained one year.
(k) Load dispatcher's and station permits.	Destroy at option.
22.2 Production-Gas:	
(a) Boiler and gas machine logs, including supporting data.	3 years.
(b) Gas generation and output logs with supporting data.	Ditto.
(c) Temperature and atmospheric pressure logs.	Ditto.

SCHEDULE OF RECORDS AND PERIODS OF RETENTION

<u>DESCRIPTION</u>	<u>RETENTION PERIOD</u>
<u>OPERATIONS AND MAINTENANCE (Cont'd.)</u>	
(d) Coal, coke and oil reports.	Ditto.
(e) Residual reports.	Ditto.
(f) Recording instrument charts such as pressure (static and/or differential), temperature, specific gravity, heating value, etc.	1 year, except where the basic chart information is transferred to another record, the charts need only be retained six months provided the record containing the basic data is retained one year.
(g) Test of heating value at stations and outlying points.	6 years.
(h) Records of gas produced, gas purchased, gas sent out and holder stock.	Ditto.
(i) Analysis of gas produced and purchased including Btu and sulphur content.	Ditto.
(j) Records of general inspection and operating tests.	3 years.
(k) Well records, including clearing, bailing, shooting, etc., records; rock pressure; open flow; production, gas analysts' reports, etc.	1 year after field or relevant production area abandoned.
(l) Gasoline production.	Destroy at option.
(m) Gas production by counties.	Destroy at option.
(n) Gas measuring records.	1 year, except where the basic chart information is transferred to another record, the charts need

SCHEDULE OF RECORDS AND PERIODS OF RETENTION

<u>DESCRIPTION</u>	<u>RETENTION PERIOD</u>
<u>OPERATIONS AND MAINTENANCE (Cont'd.)</u>	
	only be retained six months provided the record containing the basic data is retained one year.
(o) Tool record.	Destroy at option.
(p) Royalty record.	Ditto.
(q) Records of meter tests.	Until superseding test, but not less than two years.
(r) Meter history records.	For life of meter.
22.3 Production - Nuclear:	
(a) Records of normal plant operation, including power levels and periods of operation at each power level.	3 years/operating charts for the first year's operation will be stored for the life of the corporation.
(b) Records of principal maintenance activities, including inspection, repair, substitution or replacement of principal items of equipment pertaining to nuclear safety.	Ditto.
(c) Records of abnormal occurrences.	Ditto.
(d) Records of periodic checks, inspections and calibrations performed to verify that surveillance requirements are being met.	Ditto.

SCHEDULE OF RECORDS AND PERIODS OF RETENTION

<u>DESCRIPTION</u>	<u>RETENTION PERIOD</u>
<u>OPERATIONS AND MAINTENANCE (Cont'd.)</u>	
(e) Records and prints of changes made to the plant as described in the Final Safety Analysis Report.	10 years.
(f) Records of new and spent fuel inventory and assembly histories.	Ditto.
(g) Records of monthly plant radiation and continuation surveys.	Ditto.
(h) Records of off-site environmental monitoring surveys.	Ditto.
(i) Records of radiation exposure of all plant personnel, including all contractors and visitors to the plant who enter radiation control areas.	Ditto.
(j) Records of radioactivity in liquid and gaseous wastes released to the environment.	Ditto.
(k) Records of any special reactor tests or experiments.	Ditto.
(l) Records of changes made in the operating procedures.	Ditto.
22.4 Production-Water Supply, Purification and Pumping:	
(a) Record of water supplied to distribution system, by sources.	15 years or 3 years after the source is abandoned, whichever is shorter.

SCHEDULE OF RECORDS AND PERIODS OF RETENTION

<u>DESCRIPTION</u>	<u>RETENTION PERIOD</u>
<u>OPERATIONS AND MAINTENANCE (Cont'd.)</u>	
(b) Boiler room, condenser room, turbine room, and pump room logs, including supporting data.	3 years.
(c) Boiler room and turbine room reports of equipment in service and performance.	Ditto.
(d) Equipment failure report.	Ditto.
(e) Pumping output logs with supporting data.	6 years.
(f) Station output reports.	25 years for hydro and 6 years for steam or other.
(g) Oil and waste reports.	3 years.
(h) Coal and water logs.	Ditto.
(i) Gage-reading reports.	Ditto.
(j) Recording instrument charts.	Ditto.
23.1 Transmission and Distribution - Electric: N- <u>5</u> /	
(a) Substation and transmission line logs.	Ditto.
(b) System operator's daily logs and reports of operation.	Ditto.
(c) Storage battery and other equipment logs and records.	3 years.
(d) Interruption logs and reports.	6 years.
(e) Records of substation general inspections and operation tests.	3 years.

SCHEDULE OF RECORDS AND PERIODS OF RETENTION

<u>DESCRIPTION</u>	<u>RETENTION PERIOD</u>
<u>OPERATIONS AND MAINTENANCE (Cont'd.)</u>	
(f) Apparatus failure reports.	6 years.
(g) Line-trouble reports and records.	3 years.
(h) Lightning and storm data.	Destroy at option.
(i) Insulator test records.	Ditto.
(j) Reports on inspections and repairs of all street openings.	Ditto.
(k) Records of meter tests.	Until superseding test but not less than 2 years, or as may be necessary to comply with service rules regarding refunds on fast meters.
(l) Meter shop reports (monthly reports summarizing tests, repairs, etc.).	3 years.
(m) Meter history records.	For life of meter.
(n) Transformer history records.	For life of transformer.
(o) Records of transformer inspections, oil tests, etc.	Destroy at option.
(p) Pole, tower, structure, equipment and other history records.	For life of equipment.
23.2 Transmission and Distribution - Gas: N-5/	
(a) Transmission line logs.	3 years.

SCHEDULE OF RECORDS AND PERIODS OF RETENTION

<u>DESCRIPTION</u>	<u>RETENTION PERIOD</u>
<u>OPERATIONS AND MAINTENANCE (Cont'd.)</u>	
(b) Transmission and distribution department load dispatching operating logs.	Ditto.
(c) Service interruption logs and reports.	6 years.
(d) Records of general inspection and operating tests.	3 years.
(e) Reports on inspections and repairs of all street openings.	Ditto.
(f) Apparatus failure reports.	Ditto.
(g) Records of meter tests.	Ditto.
(h) Meter history records.	For the life of the meter.
(i) Meter shop reports (monthly reports summarizing tests, repairs, etc.).	3 years.
(j) Gas measuring records.	Ditto.
(k) Transmission line operating reports.	Ditto.
(l) Compressor operation and reports.	Ditto.
(m) Gas pressure department reports.	Ditto.
(n) Recording instrument charts such as pressure	1 year, except where the basic chart information

SCHEDULE OF RECORDS AND PERIODS OF RETENTION

<u>DESCRIPTION</u>	<u>RETENTION PERIOD</u>
<u>OPERATIONS AND MAINTENANCE (Cont'd.)</u>	
(static and differential), temperature, specific gravity, heating value, etc.	is transferred to another record, the charts need only be retained 6 months pro- vided the record con- taining the basic data is retained 1 year.
23.3 Transmission and Distribution - Water: N-5/	
(a) Operator's daily logs and reports of operation.	6 years.
(b) Equipment logs and records.	3 years.
(c) Apparatus failure reports.	6 years.
(d) Reports on inspections and repairs of all street openings.	Ditto.
(e) Records of meter tests.	Until superseding test, but not less than 3 years or as may be nec- essary to comply with service rules regarding refunds on fast meters.
(f) Meter history records.	For life of meter.
(g) Pipelines, structures, equipment and other history records.	For life of equipment.
(h) Meter shop reports (monthly reports sum- marizing tests, repairs, etc.).	6 years.
24. Customers' service:	
(a) Reports of inspections of customer's premises.	3 years.

SCHEDULE OF RECORDS AND PERIODS OF RETENTION

<u>DESCRIPTION</u>	<u>RETENTION PERIOD</u>
<u>OPERATIONS AND MAINTENANCE (Cont'd.)</u>	
(b) Records and reports of customers' service complaints.	Ditto.
(c) Survey of customers' premises to determine type of service and equipment to be installed.	Destroy at option.
(d) Records of installed customers' appliances.	Ditto.
25. Records of auxiliary and other operations:	
(a) Records of operations other than utility operations.	3 years.
26. Maintenance work orders and job orders:	
(a) Authorization for expenditures for maintenance work to be covered by work orders, including memoranda showing the estimates of costs to be incurred.	6 years.
(b) Work order sheets to which are posted in detail the entries for labor, material, and other charges in connection with maintenance, and other work pertaining to utility operations.	Ditto.
(c) Summaries of expenditures on maintenance and job orders and clearances to operating and other accounts (exclusive of plant accounts).	Ditto.

SCHEDULE OF RECORDS AND PERIODS OF RETENTION

<u>DESCRIPTION</u>	<u>RETENTION PERIOD</u>
<u>PERSONNEL</u>	
27. Personnel records:	
(a) Employees' service records, length of service and other pertinent data.	3 years after termination of employment.
(b) Applications for employment, requests for medical examination, medical examiner's report, photographs, and other identification records, and other miscellaneous records pertaining to the hiring of employees.	Destroy at option.
28. Employees' benefit and pension records:	
(a) Detailed records showing computations of accruals for pension liabilities.	3 years after supersession of the study or report or termination of plan.
(b) Pension or annuity payrolls.	Ditto.
(c) Pension paychecks.	Ditto.
(d) Records pertaining to employees' benefit programs.	Ditto.
29. Instructions to employees and others:	
(a) Bulletins or memoranda of general instructions issued by the company to employees pertaining to changes in accounting, engineering, operating, maintenance and construction policies.	Ditto.

SCHEDULE OF RECORDS AND PERIODS OF RETENTION

<u>DESCRIPTION</u>	<u>RETENTION PERIOD</u>
<u>PERSONNEL</u> (Cont'd.)	
(b) Bulletins or memoranda of general instructions issued by the company to employees pertaining to accounting, engineering, operating, maintenance and construction methods and procedures.	3 years.
(c) Notices to employees on matters of discipline, deportment, and other similar subjects.	Destroy at option.
<u>PLANT AND DEPRECIATION</u>	
30. Plant ledgers:	
(a) Ledgers of utility plant accounts including land and other detailed ledgers showing the cost of utility plant by classes.	50 years.
(b) Continuing plant inventory ledger, book or card records showing description, location, quantities, cost, etc., of physical units (or items) of utility plant owned.	6 years after plant is retired, provided mortality data are retained.
31. Construction work in progress ledgers, work orders, and supplemental records:	
(a) Construction work in progress ledgers.	10 years after clearance to the plant account, provided continuing plant inventory records are maintained; otherwise six years after plant is retired.

SCHEDULE OF RECORDS AND PERIODS OF RETENTION

<u>DESCRIPTION</u>	<u>RETENTION PERIOD</u>
<u>PLANT AND DEPRECIATION (Cont'd.)</u>	
(b) Work order sheets to which are posted in summary form or in detail the entries for labor, materials and other charges for utility plant additions and the entries closing the work orders to utility plant in service at completion.	Ditto.
(c) Authorizations for expenditures for additions to utility plant, including memoranda showing the detailed estimates of cost and the bases therefor (including original and revised or subsequent authorizations ).	10 years.
(d) Requisitions and registers of authorizations for utility plant expenditures.	10 years.
(e) Completion or performance reports showing comparison between authorized estimated and actual expenditures for utility plant additions.	Ditto.
(f) Analysis or cost reports showing quantities of materials used, unit costs, number of manhours, etc., in connection with completed construction project.	10 years after clearance to the plant account, provided continuing property plant inventory records are maintained; otherwise 6 years after plant is retired.
(g) Records and reports pertaining to progress of construction work, the order in which jobs are to be completed and similar records which do not form a basis of entries to the accounts.	Destroy at option.

SCHEDULE OF RECORDS AND PERIODS OF RETENTION

<u>DESCRIPTION</u>	<u>RETENTION PERIOD</u>
<u>PLANT AND DEPRECIATION (Cont'd.)</u>	
(h) Well-drilling logs and well-construction records.	1 year after field or relevant production area abandoned.
32. Retirement work in progress ledgers, work orders, and supplemental records:	
(a) Work order sheets to which are posted the entries for removal costs, materials recovered, and credits to utility plant accounts for cost of plant retired.	10 years after plant is retired, provided mortality data are retained. N-5/
(b) Authorizations for retirement of utility plant, including memoranda showing the basis for determination of cost of plant to be retired and estimates of salvage and removal costs.	10 years after clearance to the plant account, provided continuing plant inventory records are maintained; otherwise six years after plant is retired. N-5/
(c) Registers of retirement work orders.	10 years.
33. Summary sheets, distribution sheets, reports, statements, and papers directly supporting debits and credits to utility plant accounts not covered by construction or retirement work orders and their supporting records.	10 years after clearance to the plant account, provided continuing plant inventory records are maintained; otherwise six years after plant is retired.
34. Appraisals and valuations:	
Appraisals and valuations made by the company of its properties or investments or of the properties or investments of any associated companies. (Includes all records essential thereto.)	3 years after disposition, termination of lease, or write-off of property or investment.

SCHEDULE OF RECORDS AND PERIODS OF RETENTION

<u>DESCRIPTION</u>	<u>RETENTION PERIOD</u>
<u>PLANT AND DEPRECIATION (Cont'd.)</u>	
35. Maps and map reproductions:	
(a) Geological maps and aerial photographs of field showing the location and physical characteristics of production, transmission, and distribution systems of the utility or natural gas company.	Until map is superseded or 6 years after plant is retired, provided mortality data are retained.
36. Engineering records in connection with construction projects:	
(a) Maps, diagrams, profiles, plans, photographs, records of engineering studies and similar records in connection with proposed construction projects:	
(1) If construction of project results wholly or in part.	Until receipt of FERC audit report or 2 years after auditors' exit conference whichever occurs first.
(2) If construction of project does not result.	Destroy at option after completely accounting for expenses incurred.
37. Contracts and other agreements relating to utility or natural gas company records:	
(a) Contracts relating to acquisition or sale of plant.	6 years after plant is retired.
(b) Contracts and other agreements relating to services performed in connection with construction of utility plant (including contracts for the construction of plant by others	Ditto.

SCHEDULE OF RECORDS AND PERIODS OF RETENTION

<u>DESCRIPTION</u>	<u>RETENTION PERIOD</u>
<u>PLANT AND DEPRECIATION (Cont'd.)</u>	
for the utility and for supervision and engineering relating to construction work.)	
(c) The primary records of gas acreage owned, leased or optioned excluding deeds and leases but including such records as lease sheets, leasehold cards, and option agreements.	6 years after rights to the gas acreage have expired or otherwise dissolved.
38. Records pertaining to reclassifications of utility plant accounts to conform to prescribed systems of accounts, including supporting papers showing the bases for such reclassifications.	6 years (See Item 12(b)(1)).
39. Records of accumulated provision for depreciation and depletion of utility plant:	
(a) Detailed records or analysis sheets segregating the accumulated provision for depreciation according to functional classification of plant.	25 years.
(b) Records supporting computation of depreciation and depletion expense of utility plant, including such data as life and salvage studies.	Ditto.
<u>PURCHASES AND STORES</u>	
40. Procurements:	
(a) Agreements entered into for the acquisition of goods or the	

SCHEDULE OF RECORDS AND PERIODS OF RETENTION

<u>DESCRIPTION</u>	<u>RETENTION PERIOD</u>
<u>PURCHASES AND STORES (Cont'd.)</u>	
performance of services. Includes all forms of agreements not specifically set forth in Item 7 such as, but not limited to: letters of intent, exchange of correspondence, master agreements, term contracts, rental agreements and the various types of purchase orders:	
(1) For goods or services relating to plant construction.	6 years. <u>J/</u>
(2) For other goods or services.	6 years.
(b) Supporting documents including bids or proposals evidencing all relevant elements of the procurement.	Ditto. (See Item 12(b)).
(c) All other procurement records such as requisitions, advices from suppliers, registers or similar records of invoices.	Destroy at option after company's accounts have been examined by independent accountants.
41. Material ledgers:	
(a) Ledger sheets and card records of materials and supplies received, issued and on hand.	Ledger sheets of M and S received, issued, on hand will be retained until receipt of the FERC audit report or 2 years after the auditors exit conference, whichever occurs first.
(b) Statements of materials and supplies on hand, per ledgers.	3 years.

SCHEDULE OF RECORDS AND PERIODS OF RETENTION

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<u>DESCRIPTION</u>	<u>RETENTION PERIOD</u>
<u>PURCHASES AND STORES (Cont'd.)</u>	
42. Materials and supplies received and issued:	
(a) Records and reports pertaining to receipt of materials and supplies.	3 years.
(b) Records of inspecting and testing materials and supplies.	Ditto.
(c) Records showing the detailed distribution of materials and supplies issued during accounting periods.	6 years. (See Item 12 (b)).
(d) Records of material issued, transferred or returned to stock:	
(1) Showing quantities, unit prices, and accounts to be charged.	3 years.
(2) Showing only quantities and accounts to be charged.	Ditto.
(e) Minor records and reports pertaining to materials and supplies not involving costs or final disposition, such as reports of unfilled requisitions, authorizations for additions to stock, and similar records; also store-room copies of purchase orders and price records, other copies being retained in files of purchasing department.	Destroy at option.

SCHEDULE OF RECORDS AND PERIODS OF RETENTION

<u>DESCRIPTION</u>	<u>RETENTION PERIOD</u>
<u>PURCHASES AND STORES (Cont'd.)</u>	
43. Records of sales of scrap and materials and supplies:	
(a) Authorizations for sale of scrap and materials and supplies.	3 years.
(b) Contracts for sale of scrap and materials and supplies.	3 years.
(c) Memoranda pertaining to sale of scrap and materials and supplies.	3 years.
44. Inventories of materials and supplies:	
(a) General inventories of materials and supplies on hand with records of adjustments of accounts required to bring stores records into agreement with physical inventories.	Ditto.
(b) Stock cards, inventory cards, and other detailed records pertaining to the taking of inventories if abstracted into records covered by (a).	Destroy at option.
(c) Minor inventories of materials and supplies on hand if not reflected in adjustments of accounts.	3 years.
<u>REVENUE ACCOUNTING AND COLLECTING</u>	
45. Customers' service applications and contracts:	

SCHEDULE OF RECORDS AND PERIODS OF RETENTION

<u>DESCRIPTION</u>	<u>RETENTION PERIOD</u>
<u>REVENUE ACCOUNTING AND COLLECTING (Cont'd.)</u>	
(a) Applications for utility service for which contracts have been executed.	3 years.
(b) Applications for utility service used in lieu of contracts.	Destroy at option.
(c) Contracts and card files or other records thereof with customers for utility service (See also Item 7(b)).	Ditto.
(d) Applications for utility service which were withdrawn by applicant or not granted by the utility.	Ditto.
(e) Contracts or sales agreements with customers and others for sale of merchandise and appliances.	1 year after sales agreement is discharged.
(f) Contracts for lease of equipment to customers, including receipts for same.	Destroy at option.
(g) Applications and contracts for extensions covered by refundable deposits or guarantees of revenue, also records pertaining to such contracts.	1 year after entire amount is refunded.
(h) Applications and contracts for extensions for which donations or contributions are made by customers or others.	Until receipt of FERC audit report or 2 years after the auditor's exit conference, whichever occurs first.

46. Rate schedules:

SCHEDULE OF RECORDS AND PERIODS OF RETENTION

<u>DESCRIPTION</u>	<u>RETENTION PERIOD</u>
<u>REVENUE ACCOUNTING AND COLLECTING (Cont'd.)</u>	
(a) General files of published rate sheets and schedules of utility service. (Including schedules suspended or superseded).	Ditto.
(b) Divisional or local office copies of rate sheets and schedules of utility service.	Destroy at option.
47. Customers' guarantee deposits:	
(a) Customers' deposit ledgers or card records.	3 years after termination.
(b) Customers' deposit certificate books.	Ditto.
(c) Receipts for customers' deposits refunded.	Ditto.
(d) Receipts for interest on customers' deposits.	Ditto.
48. Meter reading sheets and records:	
(a) Superseded meter reading sheets.	2 years or as may be necessary to comply with service rules regarding refunds on fast meters.
(b) Meter reread sheets (special readings to check high or low consumption).	Ditto.
(c) Customers' reading cards.	Ditto.
(d) Connection and disconnection orders.	Ditto.

SCHEDULE OF RECORDS AND PERIODS OF RETENTION

<u>DESCRIPTION</u>	<u>RETENTION PERIOD</u>
<u>REVENUE ACCOUNTING AND COLLECTING (Cont'd.)</u>	
(e) Superseded indexes to meter books.	Destroy at option.
(f) Mark sensed meter reading cards.	Ditto.
49. Maximum demand, pressure, temperature, and specific gravity charts and demand meter record cards.	1 year, except where the basic chart information is transferred to another record the charts need only be retained 6 months, provided the record containing the basic data is retained 1 year.
50. Miscellaneous billing data:	
(a) Billing department's copies of contracts with customers (in addition to contracts in general files).	Destroy at option.
(b) Service and inspection orders from which customers are charged and sundry charge advices.	3 years.
(c) Authorizations for charges under utility service contracts.	Ditto.
(d) Standard billing sheets or schedules (showing computed bills of varying consumption according to rates).	Ditto.
51. Revenue summaries:	
(a) Summaries of monthly operating revenues according to	6 years.

SCHEDULE OF RECORDS AND PERIODS OF RETENTION

<u>DESCRIPTION</u>	<u>RETENTION PERIOD</u>
<u>REVENUE ACCOUNTING AND COLLECTING (Cont'd.)</u>	
classes of service for entire utility.	
(b) Summaries of monthly operating revenues according to classes of service by towns, districts, or divisions. (Including summaries of forfeited discounts and penalties).	6 years.
52. Customers' ledgers and other records used in lieu thereof:	
(a) Customers' ledgers.	3 years or as may be necessary to comply with service rules regarding refunds on fast meters.
(b) Records used in lieu of customers' ledgers, such as bill summaries, registers, bill stubs, etc.	Ditto.
(c) Copies of large bills:	
(1) If details are transcribed to ledgers covered by Item (a) above.	Ditto.
(2) If details are not transcribed to ledgers.	Ditto.
(d) Trial balances of ledgers referred to above.	3 years.
(e) Indexes to customers' accounts.	3 years.
(f) Change of address notices.	Destroy at option.

SCHEDULE OF RECORDS AND PERIODS OF RETENTION

<u>DESCRIPTION</u>	<u>RETENTION PERIOD</u>
<u>REVENUE ACCOUNTING AND COLLECTING (Cont'd.)</u>	
(g) Cards and other records relating to forfeited discounts.	3 years.
53. Merchandise sales - accounting and collecting:	
(a) Merchandise sales tickets (duplicates) and charge slips for work done.	Destroy at option after annual audit and 6 months after account is settled.
(b) Merchandise registers and summaries of sales.	3 years.
(c) Merchandise ledgers and installment records.	3 years after completion of payments.
(d) Merchandise sales returns and adjustment tickets.	Destroy at option after annual audit and 6 months after account is settled.
(e) Cashiers' stubs for merchandise collections.	3 years.
(f) Cashiers' periodic reports and statements of collection on merchandise accounts.	Destroy at option.
(g) Records of monthly statements to customers.	Destroy at option.
(h) Reports relating to status of merchandise accounts receivable.	Ditto.
(i) Job orders and supporting details of charges to customers for work done.	Ditto.
(j) Indexes and trial balances of merchandise ledgers.	3 years.

SCHEDULE OF RECORDS AND PERIODS OF RETENTION

<u>DESCRIPTIONS</u>	<u>RETENTION PERIOD</u>
<u>REVENUE ACCOUNTING AND COLLECTING (Cont'd.)</u>	
54. Collection reports and records:	
(a) Periodic reports, lists, and summaries of collections of operating revenues by collectors, agents, and local or divisional or district offices. (See Item 60(d)).	3 years.
(b) Bill stubs, copies of bills, collection slips, and other records pertaining to collections, summarized or detailed in daily or periodic cash reports.	Ditto.
(c) Memorandum records of remittances from local or branch offices.	Destroy at option.
Note: See Item 59 pertaining to deposits of cash with banks. Item 59 applies to all bank accounts whether at general, local, or divisional offices.	
55. Customers' account adjustments:	
(a) Detailed records pertaining to adjustments of customers' accounts for overcharges, undercharges, and other errors, results of which have been transcribed to other records.	3 years.
(b) Detailed records of high-bill complaints whether or not resulting in adjustments to customers' accounts.	Ditto.

SCHEDULE OF RECORDS AND PERIODS OF RETENTION

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<u>DESCRIPTION</u>	<u>RETENTION PERIOD</u>
<u>REVENUE ACCOUNTING AND COLLECTING (Cont'd.)</u>	
56. Uncollectible accounts and customers' credit records:	
(a) Records of rating, credit classifications, and investigations of customers.	3 years.
(b) Ledger accounts and supporting details of customers' accounts considered to be uncollectible.	Ditto.
(c) Reports and statements showing age and status of customers' accounts.	Ditto.
(d) Data on unpaid final bills.	Ditto.
(e) Authorizations for writing off customers' accounts.	Ditto.

TAX

57. Tax records:	
(a) Copies of returns and schedules filed with taxing authorities, supporting work papers, records of appeals, tax bills and receipts for payment. (See Item 15(b) for vouchers evidencing disbursements):	
(1) Federal income tax returns.	7 years after settlement.
(2) State income and property tax returns.	2 years after settlement.
(3) Sales and use taxes.	3 years.
(4) Other taxes.	2 years after settlement.

SCHEDULE OF RECORDS AND PERIODS OF RETENTION

<u>DESCRIPTION</u>	<u>RETENTION PERIOD</u>
<u>TAX</u> (Cont'd.)	
(5) Agreements between associate companies as to allocation of consolidated income taxes.	7 years after settlement.
(6) Schedule of allocation of consolidating federal income taxes among associate companies.	Ditto.
(b) Summaries of taxes paid.	Destroy at option.
(c) Filings with taxing authorities to qualify employee benefit plans.	7 years after settlement of federal return or discontinuance of plan, whichever is later.
(d) Information returns and reports to taxing authorities.	3 years, or for the period of any extensions granted for audit.

TREASURY

58. Statements of funds and deposits:

(a) Summaries and periodic statements of cash balances on hand and with depositories.	Destroy at option.
(b) Statement of managers' and agents' cash balances on hand and with depositories.	Destroy at option.
(c) Authorizations for and statements of transfer of funds from one depository to another.	Ditto.
(d) Requisitions and receipts for funds furnished managers, agents, and others.	Destroy at option after funds have been returned or accounted for.

SCHEDULE OF RECORDS AND PERIODS OF RETENTION

<u>DESCRIPTION</u>	<u>RETENTION PERIOD</u>
<u>TREASURY (Cont'd.)</u>	
(e) Records of fidelity bonds of employees and others responsible for funds of the utility.	Destroy at option after liability of bonding company has expired.
(f) Reports and estimates of funds required for general and special purposes.	Destroy at option.
59. Records of deposits with banks and others:	
(a) Copies of bank deposit slips.	Destroy at option after completion of annual audit by independent accountants.
(b) Advice of deposits made when information thereon is shown on other records which are retained.	Ditto.
(c) Statements from depository showing the details of funds received, disbursed, transferred, and balances on deposit.	Ditto.
(d) Bank reconciliation papers.	Destroy at option after completion of annual audit by independent accountants.
(e) Statements from banks of interest credits.	Ditto.
(f) Check stubs, registers, or other records of checks issued.	6 years.
(g) Correspondence and memoranda relating to the stopping of	6 years or destroy at option after check is recovered.

SCHEDULE OF RECORDS AND PERIODS OF RETENTION

<u>DESCRIPTION</u>	<u>RETENTION PERIOD</u>
<u>TREASURY</u> (Cont'd.)	
payment of bank checks and to the issuance of duplicate checks.	
60. Records of receipts and disbursements:	
(a) Daily or other periodic statements of receipts or disbursements of funds.	Destroy at option after completion of annual audit by independent accountants.
(b) Records or periodic statements of outstanding vouchers, checks, drafts, etc. issued and not presented.	3 years.
(c) Reports of associates showing working fund transactions and summaries thereof.	Destroy at option.
(d) Reports of revenue collections by field cashiers, pay stations, etc.	Ditto.
<u>MISCELLANEOUS</u>	
61. Statistics and miscellaneous:	
(a) Annual financial, operating and statistical reports regularly prepared in the course of business for internal administrative or operating purposes (and not used as the basis for entries to accounts of the companies concerned) to show the results of operations and the financial condition of the utility.	10 years after date of report.

SCHEDULE OF RECORDS AND PERIODS OF RETENTION

<u>DESCRIPTION</u>	<u>RETENTION PERIOD</u>
<u>MISCELLANEOUS</u>	
(b) Quarterly, monthly, or other periodic financial, operating and other statistical reports as above.	2 years after date of report.
(c) All other statistical reports (not covered elsewhere in these regulations) prepared for internal administrative or operating purposes only and not used as the basis for entries to the accounts of the company.	Destroy at option.
62. Budgets and other forecasts: (Prepared for internal administrative or operating purposes) of estimated future income, receipts and expenditures in connection with financing, construction and operations and acquisitions or disposals of properties or investments by the company and its associate companies, including revisions of such estimates and memoranda showing reasons for revisions; also records showing comparison of actual income and receipts and expenditures with estimates.	3 years.
63. Correspondence:	
(a) Correspondence and indexes thereto relating to offices covered by other items of these regulations.	Destroy at option.

SCHEDULE OF RECORDS AND PERIODS OF RETENTION

<u>DESCRIPTION</u>	<u>RETENTION PERIOD</u>
<u>MISCELLANEOUS (Cont'd.)</u>	
(b) Stenographers' notebooks and dictaphone or other mechanical device records.	Destroy at option.
(c) Mailing lists of prospects for appliance sales, securities, etc.	Ditto.
64. Records of predecessors and former associates.	Retain until the records of utility plant acquired have been integrated with the utility's plant records and the original cost of the acquired plant is adequately supported by cost details and until it is ascertained that such records are not necessary to fulfillment of any unsatisfied regulatory requirement, such as: (a) approval and recording of accounting adjustments resulting from reclassification and original cost studies and acceptance of property acquisition journal entries, (b) cost, depreciation and amortization reserve determinations for licensed projects, (c) establishment of continuing plant inventory records or accounting evidence of the cost of long-lived property in the absence of such continuing plant inventory records.

SCHEDULE OF RECORDS AND PERIODS OF RETENTION

<u>DESCRIPTION</u>	<u>RETENTION PERIOD</u>
<u>MISCELLANEOUS (Cont'd.)</u>	
65. Reports to federal and state regulatory commissions:	
(a) Annual financial, operating and statistical reports.	Life of corporation.
(b) Monthly and quarterly reports of operating revenues, expenses, and statistics.	3 years after date of report.
(c) Special or periodic reports on the following subjects:	
(1) Transactions with associated companies.	6 years.
(2) Budgets of expenditures.	3 years.
(3) Accidents.	Destroy at option.
(4) Employees and wages.	5 years.
(5) Loans to officers and employees.	3 years after fully paid.
(6) Issues of securities.	Data filed with the SEC retain 25 years or until all securities covered are retired, whichever is shorter; other reports retain until securities covered are retired.
(7) Purchases and sales, utility properties.	Life of corporation.
(8) Plant changes - units added and retired.	Ditto.

SCHEDULE OF RECORDS AND PERIODS OF RETENTION

<u>DESCRIPTION</u>	<u>RETENTION PERIOD</u>
<u>MISCELLANEOUS (Cont'd.)</u>	
(9) Service interruptions.	6 years.
66. Other miscellaneous records:	
(a) Copies of advertisements by the company in behalf of itself or any associate company in newspapers, magazines and other publications including records thereof. (Excluding advertising of product, appliances, employment opportunities, services, territory, routine notices and invitations for bids for securities, all of which may be destroyed at option.)	6 years.
(b) Indexes of forms used by company.	Destroy at option.