**Section 615.APPENDIX A Schedule of Records and Periods of Retention**

| Description of Records |  | Period to be Retained |
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| CORPORATE AND GENERAL |
| 1. | Capital stock records: |
|  |
|  | (a) | Capital stock ledgers or other records showing the same information. |  | 7 years after the stockholder's account is closed. (See NOTE 1.) | (M) |
|  |
|  | (b) | Capital stock subscription accounts, warrants, requests for allotments and other essential papers related thereto. |  | 3 years after settlement. | (M) |
|  |
|  | (c) | Stubs or similar records of capital stock certificate issuance where not used as capital stock ledger records. |  | 7 years after cancellation of certificate. If this record serves the purpose of a capital stock ledger, 1(a) is applicable. | (M) |
|  |
|  | (d) | Stock transfer registers. |  | 7 years after last entry on page or sheet of the record. | (M) |
|  |
|  | (e) | Papers pertaining to or supporting transfers of capital stock. |  | 3 years after transfer. | (M) |
|  |
|  | (f) | Cancelled capital stock certificates, where not used as capital stock ledger records. |  | 7 years after cancellation. If this record serves the purpose of a capital stock ledger, 1(a) is applicable. | (M) |
|  |
|  | (g) | Change of address notices of stockholders. |  | Destroy at option after changes are recorded. | (M) |
|  |
|  | (h) | Bonds of indemnity and affidavits covering issuances of stock certificates to replace lost certificates. |  | 7 years after expiration of bonds. | (M) |
|  |
|  | (i) | Letters, notices, reports, statements and other communications distributed to all stock holders of a particular class: |  |  |  |
|  |
|  |  | (1) | Formal communications addressed to all stockholders of a particular class, including notices of annual and special meetings of stockholders, and other notices, letters, reports or statements relating to corporate or stockholder actions. |  | 10 years. | (M) |
|  |
|  |  | (2) | Interim reports of operations, speeches of corporate officers, notices of change of corporate address or telephone numbers, etc. |  | Destroy at option. | (M) |
|  |
|  | (j) | Dividend check registers, lists or similar records. |  | 3 years. | (M) |
|  |
|  | (k) | Dividend checks. |  | 3 years. | (M) |
|  |
|  | (l) | Third party dividend orders. |  | 6 years after rescission order. | (M) |
|  |
| NOTE 1For the purposes of this Part, 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 of stock of the utility and the 7-year retention period prescribed herein shall run from that date. If such person subsequently acquires shares of capital stock of the utility and thus again becomes a stockholder of the utility, the record of such acquisition shall be treated as a new stockholder account. |
| Description of Records |  | Period to be Retained |
|  |
| 2. | Debt security records: (See NOTE 2.) |  |  |
|  |
|  | (a) | Registered bond and debenture ledgers. |  | 3 years after redemption. | (M) |
|  |
|  | (b) | Bond and debenture subscription accounts, warrants, subscription notices, requests for allotment and essential papers related thereto. |  | 3 years after settlement. | (M) |
|  |
|  |
|  | (c) | Stubs or similar records of bond and debenture certificates issued. |  | 3 years after redemption. | (M) |
|  |
|  | (d) | Bond transfer registers and papers pertaining to or supporting transfers of registered bonds and debentures. |  | 3 years after transfer. | (M) |
|  |
|  | (e) | Records of bond and debenture interest coupons paid and unpaid. |  | Destroy at option in compliance with NOTE 3. | (M) |
|  |
|  | (f) | Cancelled bonds and debentures and paid and unpaid interest coupons pertaining thereto. |  | Destroy at option in compliance with NOTE 3. |  |
|  |  |  |  |  |  |
|  | (g) | Authorization of holder to convert into other securities. |  | 7 years after conversion | (M) |
|  |  |  |  |  |  |
|  | (h) | Trust indentures, loan agreements or other contracts or agreements securing debt securities issued. |  | 7 years after redemption. | (ME) |
|  |  |  |  |  |  |
|  | (i) | Copy 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. |  | 7 years after redemption, but see NOTE 4. | (M) |
|  |  |  |  |  |  |
|  | (j) | Paid or cancelled debt securities evidencing temporary borrowings. |  | Destroy at option. | (M) |
|  |  |  |  |  |  |
|  | (k) | Interest checks |  | 3 years. | (M) |

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| NOTE 2The terms "bonds" and "debentures," as used in 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 Item 2(j) would be notes issued to banks evidencing temporary working capital and construction loans. |
|  |  |  |  |  |  |
| NOTE 3Cancelled bonds and debentures and interest coupons pertaining thereto, and records of bond and debenture interest coupons, may be destroyed; provided that a certificate of destruction giving full descriptive reference to the destroyed, cancelled bonds and debenture and interest coupons pertaining thereto, and to the records of bond and debenture interest coupons, shall be made by the person or persons authorized to perform such destruction, and such certificate of destruction shall be retained by the utility for the period herein prescribed.The certificate evidencing the destruction of interest coupons pertaining to bonds or debentures need not contain a listing of the bond or debenture serial numbers pertaining to such 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.While the certificate of destruction above described may not be destroyed earlier than seven (7) years after the payment and discharge of the bonds, debentures or interest coupons described in such certificate, it may be microfilmed at the option of the utility and such microfilm substituted for the original document. |
|  |
| NOTE 4Destroy at option provided that the Trustee(s) under such indenture or security instrument is a National Bank, a member of the Federal Reserve System or a subsidiary of any such National Bank or Federal Reserve System member bank; and, provided further, that the Trustee(s) has certified to the utility that copies of all such documents will be available in the offices of the trustee(s) for inspection at any time prior to redemption by holders of debt securities to which such documents relate and for inspection by an Federal or State regulatory authority prior to redemption and for an additional period of seven (7) years after redemption. |

| Description of Records |  | Period to be Retained |
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|  |  |  |  |  |
| 3. | Authorizations from regulatory bodies for issuance of securities: |  |  |  |
|  |
|  | (a) | Copy of applications to regulatory bodies for authority to issue stocks, bonds and other securities, including a copy of exhibits in support of such applications. |  | Until all securities covered by a specific authorization are retired. | (M-10) |
|  |  |  |  |  |  |
|  | (b) | Official copy of opinions and orders of regulatory bodies granting authorize to issue securities. |  | Until all securities covered by a specific authorization are retired. | (M-10) |
|  |  |  |  |  |  |
|  | (c) | Reports filed with regulatory bodies in compliance with authorizations to issue securities, including supporting papers. (Reports of sales of securities, application of proceeds, etc.) |  | Until all securities covered by a specific authorization are retired. | (M-10) |
|  |  |  |  |  |  |
| 4. | Copy of registration statements and other data filed with the Securities and Exchange Commission: |  |  |  |
|  |  |  |  |  |  |
|  | (a) | In connection with offerings of securities for sale to the public, or the listing of securities on exchanges, including supporting papers. |  | Until all securities covered by a specific authorization are retired. | (M-10) |
|  |  |  |  |  |  |
|  | (b) | Copy of periodic reports and supporting papers filed in compliance with either the Securities Act of 1933 (15 U.S.C. 77a et seq.) or the Securities Exchange Act of 1934 (15 U.S.C. 78a et seq.). |  | Permanently. | (M-10) |
|  |
| 5. | Proxies and voting lists: |  |  |  |
|  |
|  | (a) | Proxies of holders of voting securities. |  | 1 year. | (M) |
|  |  |  |  |  |  |
|  | (b) | Corporate charters or certificates of incorporation. |  | 1 year. | (M) |
|  |
| 6. | Minute books of stockholders', directors', and directors' committee meetings. |  | Permanently. | (M-25) |
|  |
| 7. | Titles, franchises and licenses: |
|  |  |  |  |  |  |
|  | (a) | Deeds and other title (including abstracts of title and supporting data). |  | 6 years after property is disposed of unless surrendered to transferee. |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  | (b) | Corporate charters or certificates of incorporation. |  | Permanently. |  |
|  |
|  | (c) | Legal documents in connection with mergers, consolidations, reorganizations, receiverships, and similar actions, affecting the identity or organization of the utility. |  | Permanently. |  |
|  |
|  | (d) | By-laws. |  | Permanently. |  |
|  |
|  | (e) | Franchises and certificates authorizing operations as a public utility. |  | Permanently. |  |
|  |
|  | (f) | Licenses (including amendments thereof) granted by Federal of State authorities for construction and operation of utility plant. |  | Permanently. |  |
|  |
|  | (g) | Copy of formal orders of regulatory commissions served upon the utility. |  | Permanently. |  |
|  |
| 8. | Permits: |  |  |  |
|  |
|  | (a) | Permits and granted applications for the use of facilities of others. |  | 6 years after expiration or cancellation. | (ME) |
|  |
|  | (b) | Copy of permits and applications granted others for the use of the utility's facilities. |  | 6 years after expiration or cancellation. | (ME) |
|  |
|  | (c) | Applications for the use of facilities not granted and copy of such applications. |  | Destroy at option. | (M) |
|  |
|  | (d) | Permits, and applications therefore, of a temporary nature from municipalities or others to perform specific work, such as permits to open streets. |  | Destroy at option. | (M) |
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|  |  |  |  |  |
| 9. | Contracts and agreements (except contracts provided for elsewhere): |  |  |  |
|  |
|  | (a) | Service contracts, such as for management, accounting, financial, legal and other such services. |  | 6 years after expiration or cancellation. | (ME) |
|  |
|  | (b) | Contracts with other water utilities for the purchase, sale or interchange of water. |  | 6 years after expiration or cancellation. | (ME) |
|  |
|  | (c) | Leases pertaining to rentals of property to or from others. |  | 6 years after expiration or cancellation. | (ME) |
|  |
|  | (d) | Contracts and agreements with individual employees, labor unions, company unions, and other employee organizations relative to wage rates, hours and similar matters. |  | 3 years after expiration or cancellation. | (ME) |
|  |
|  | (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 employee's savings plan or pension plan. |  | 3 years after expiration or cancellation. | (ME) |
|  |
|  | (f) | Memoranda essential to clarify or explain provisions of contracts and agreements. |  | For same periods as contacts to which they relate. | (ME) |
|  |
|  | (g) | Card or book records of contracts, leases and agreements made, showing dates of expirations and of renewals, memoranda of receipts and payments under such contacts, etc. |  | Destroy at option. | (M) |
|  |
|  | (h) | Summaries and abstracts of contracts, leases and agreements. |  | Destroy at option. | (M) |
|  |
|  | (i) | Contracts or agreements for the acquisition or disposal of investments. (Excluding temporary cash investments.) |  | 6 years after expiration or cancellation. | (ME) |
|  |
|  | (j) | Contracts, agreements and records related thereto pertaining to patents, copyrights and licensing thereof. |  | 6 years after expiation or cancellation. | (ME) |
|  |
| 10. | General and Subsidiary ledgers: |  |  |  |
|  |
|  | (a) | General ledgers and ledgers subsidiary or auxiliary to general ledgers, except ledgers provided for elsewhere. |  | Permanently. | (M-20) |
|  |
|  | (b) | Indexes to general ledgers and subsidiary ledgers except ledgers provided for elsewhere. |  | Permanently. | (M-20) |
|  |
|  | (c) | Trial balance sheets of general and subsidiary ledgers or equivalent records. |  | 1 year. | (M) |
|  |
| 11. | Journals: |  |  |  |
|  |
|  |  | General and subsidiary journals, including departmental and divisional journals. |  | Permanently. | (M-20) |
|  |
| 12. | Journal vouchers and journal entries: |  |  |  |
|  |
|  | (a) | General, departmental, divisional and petty journal vouchers. |  | Permanently. | (M-20) |
|  |
|  | (b) | Materials and supplies disbursement, labor distribution, and other detail summarization and distribution records supporting journal vouchers journal entries: (See NOTE 5.) |  |  | (M-7) |
|  |
|  |  | (1) | Charging plant accounts. |  | 7 years prior to date as of which original cost of plant has been unconditionally determined or approved by the Commission in(a) an order entered in proceedings initiated for the purpose of making such determination or seeking such approval; or(b) in an order entered in proceedings initiated pursuant to the provisions of Section 36, 41 or 64 of "An Act concerning public utilities", (Ill. Rev. Stat. 1981, ch. 111⅔, par. 1 et seq.); and, further, that continuing plant inventory records are maintained, and distributions appear in work order records or cost ledger; otherwise, permanently. |  |
|  |
|  |  | (2) | Charging all other accounts. |  | 7 years. | (M) |
|  |
|  | (c) | Papers forming a part of or necessary to explain journal vouchers or journal entries except as covered in Item 12(b) above. |  | See Item 12(b)(1) and (2). |  |
|  |
|  | (d) | Schedules for recurring journal entries |  | Destroy when superseded. | (M) |
|  |
|  | (e) | Lists of standard journal entry numbers. |  | Destroy when superseded. | (M) |
|  |
| NOTE 5 |  |  |  |  |
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| Time tickets and material issued and material returned tickets may be destroyed at option if the basic information contained thereon is transcribed to other records, if such other records are retained in accordance with Item 12 of this Appendix. Basic information as regards time tickets includes, as a minimum, for the purposes of Item 12, hours worked and distribution of time to proper job or account. For material issued and material returned tickets, basic information includes, as a minimum, for the purposes of Item 12, identification of material by code or otherwise, quantity and distribution to proper job or account. |

| Description of Records |  | Period to be Retained |
| --- | --- | --- |
|  |
| 13. | Cash books: |  |  |  |
|  |
|  | (a) | Treasurers' and auditors' general cash books. |  | 3 years. | (M) |
|  |
|  | (b) | Cash books subsidiary or auxiliary to general cash books except those showing solely collections from customers. |  | 3 years. | (M) |
|  |
|  | (c) | Subsidiary cash records showing solely customers' collections. |  | 2 years. | (M) |
|  |
|  | (d) | Other cash records of a memorandum nature. |  | 6 months. | (M) |
|  |
| 14. | Voucher registers of similar records showing the account distribution of payments made by voucher |  | See Items 12(b)(1) and (2). |  |
|  |
| 15. | Vouchers: |  |  |  |
|  |
|  | (a) | Paid and cancelled vouchers, analysis sheets showing detailed distribution of charges on individual vouchers and other supporting papers. |  | See Item 12 (b)(1) and (2). |  |
|  |
|  | (b) | Original bills and invoices for materials, services, etc., paid by voucher or otherwise. |  | See Item 12(b)(1) and (2). |  |
|  |
|  | (c) | Checks and receipts for payments by voucher or otherwise. |  | 3 years. | (M) |
|  |
|  | (d) | Authorizations for the payment of specific vouchers. |  | See Item 12(b)(1) and (2). |  |
|  |
|  |
|  | (e) | Lists of unaudited bills (accounts payable), lists of vouchers transmitted, memoranda regarding changes in unaudited bills. |  | Destroy at option. | (M) |
|  |
|  | (f) | Voucher indexes |  | 6 years. | (M) |
|  |
| 16. | Accounts receivable (See Items 42 and 43 for accounts with customers for water service and for merchandise sales.): |  |  |  |
|  |
|  | (a) | Records, registers, detail ledgers, related indexes thereto and summaries of distribution, including accounts receivable records pertaining to sales of utility plant. |  | 6 years. | (M) |
|  |
|  | (b) | Accounting department copy of invoices issued and supporting papers which do not accompany the original invoices and authorizations for charges including supporting papers. |  | 3 years. | (M) |
|  |
|  | (c) | Periodic statements of unsettled accounts and trial balances. |  | 1 year. | (M) |
|  |
|  | (d) | Schedule of invoices to be issued. |  | Destroy at option. | (M) |
|  |
| 17. | Records of securities owned, in treasury, or with custodians. |  | 6 years. | (M) |
|  |
| 18. | Insurance records: |  |  |  |
|  |  |  |  |  |  |
|  | (a) | Records of insurance policies in force, showing coverage, premiums paid and expiration dates. |  | Destroy at option after expiration of such policies. | (M) |
|  |
|  | (b) | Records of self-insurance against losses from fire or other casualty, and damages to property of others or to persons. |  | Destroy at option. | (M) |
|  |
|  | (c) | Detailed schedules or spread sheets of monthly insurance charges to operating expenses and other accounts. |  | Destroy at option. | (M) |
|  |
|  | (d) | Detailed schedules of monthly accruals for self-insurance. |  | Destroy at option. | (M) |
|  |
|  | (e) | Insurance policies. |  | Until liability of insurance company has expired. | (ME) |
|  |
|  | (f) | Records of amounts recovered from insurance companies in connection with losses and of claims against insurance companies, including reports of losses and supporting papers. |  | 1 year after settlement or recovery. | (M) |
|  |
|  | (g) | Inspectors' reports and records of condition of property. |  | 1 year after supersedure. | (ME) |
|  |
|  | (h) | Reports of minor losses not covered by insurance or less than minimum amount collectable. |  | Destroy at option. | (M) |
|  |
|  | (i) | Insurance maps of property and structures erected thereon. |  | Until superseded or property is disposed of. | (ME) |
|  |
|  | (j) | Records and statements relating to insurance requirements. |  | Destroy at option. | (M) |
|  |
| 19. | Tax Records: |  |  |  |
|  |
|  | (a) | Copy of schedules, returns and supporting working papers to taxing authorities and records of appeals: |  |  |  |
|  |
|  |  | (1) | Federal income, excess profits, undistributed income, and capital stock taxes. |  | 10 years after settlement. | (ME) |
|  |
|  |  | (2) | State income taxes and state or local property taxes. |  | 10 years after settlement. | (ME) |
|  |
|  |  | (3) | Other taxes. |  | 10 years after settlement. | (ME) |
|  |
|  |  | (4) | Schedule of allocation of consolidated federal income taxes to subsidiary companies. |  | 10 years after allocation. | (ME) |
|  |
|  |  | (5) | Records of annual determinations of deferred taxes on income, annual determinations of accounting adjustments for "reserve deferrals" of deferred taxes on income together with basic computations and records of annual plant additions and retirements and adjustments on which deferred tax accounting entries are based. (See NOTE 6.) |  | 6 years after absorption of deferred credits. | (ME) |
|  |
|  | (b) | Tax bills from taxing authorities and receipts for payment. |  | See Item 12(b)(1) and (2). |  |
|  |
|  | (c) | Summaries of taxes paid by classes of taxes and by location. |  | 6 years. | (M) |
|  |
|  | (d) | Summaries of taxes paid by taxing districts. |  | 6 years. | (M) |
|  | (e) | Schedules of monthly accruals by classes of taxes and supporting papers showing how estimates of taxes to be paid were determined. |  | Destroy at option. | (M) |
|  |
|  | (f) | Restatements of schedules of taxes paid after giving effect to refunds and additional assessments. |  | 6 years. | (M) |
|  |
| NOTE 6 |  |  |  |  |
|  |
| For the purposes of this Part, "deferred taxes" and "deferred tax accounting" embrace provision for "future taxes on income," "prepaid taxes on income," or any other accounting procedure which attributes a tax on income to a year or years other than that of the specific year's tax return determining the tax liability. |

| Description of Records |  | Period to be Retained |
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|  |
| 20. | Accountants' and auditors' reports: |  |  |  |
|  |
|  | (a) | Reports of examinations and audits by accountants and auditors not in the regular employ of the utility. (Including reports of public accounting firms and Commission accountants.) |  | 25 years. | (M-10) |
|  |
|  | (b) | Internal audit reports and working papers. |  | 3 years. | (M) |
|  |
| 21. | Tabulating machine and automatic data processing records (not including billing machine records): |  |  |  |
|  |
|  | (a) | Printed sheets or tapes showing the details and summaries of accounting data indicated on punched cards or tapes. |  | See Item 12(b)(1) and (2). |  |
|  |
|  | (b) | Punched cards or tapes including instructions and wiring diagrams used in assembling figures to be posted to an account. |  | Destroy at option if printed sheets or tapes are preserved; otherwise, see Item 12(b)(1) and (2). |  |
|  |
| PLANT AND ACCUMULATED PROVISION FOR |
| DEPRECIATION, DEPLETION AND AMORTIZATION |
|  |
| 22. | Plant ledgers: |  |  |  |
|  |
|  | (a) | Ledgers of utility plant accounts, including land and other ledgers, showing the cost of utility plant by prime accounts. |  | Permanently. | (M-20) |
|  |
|  | (b) | Continuing plant inventory records showing description, location, quantity, cost, etc., of physical units (or items) of utility plant owned. |  | Until record is superseded or 6 years after plant is retired, provided mortality data are retained as provided in Item 31. | (M) |
|  |
| 23. | Construction work in progress ledgers, work orders and supplemental records: |  |  |  |
|  |
|  | (a) | Construction work in progress ledgers. |  | See Item 12(b)(1) and (2). |  |
|  |
|  | (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. |  | See Item 12(b)(1) and (2). |  |
|  |
|  | (c) | Authorizations for expenditures for additions to utility plant, including memoranda showing the detailed estimates of cost and the bases therefore. (Including original and revised or subsequent authorizations.) |  | 10 years. | (M) |
|  |
|  | (d) | Requisitions and registers authorizations for utility plant expenditures. |  | 10 years. | (M) |
|  |
|  | (e) | Completion or performance reports showing comparison between authorized estimates and actual expenditures for utility plant additions. |  | 10 years. | (M) |
|  |  |  |  |  |  |
|  | (f) | Analysis or cost reports showing quantities of materials used, unit costs, number of man-hours, etc., in connection with completed construction projects. |  | See Item 12(b)(1) and (2). |  |
|  |
|  | (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. | (M) |
|  |  |  |  |  |  |
|  | (h) | Records of well-drilling logs and well-construction records; geological and photographic maps of field. |  | Permanently |  |
|  |
| 24. | Retirement work orders and supplemental records: |  |  |  |
|  |
|  | (a) | Work order sheets to which are posted the entries for removal cost, materials recovered, and credits to utility plant accounts for cost of plant retired (see Item 31). |  | See Item 12(b)(1) and (2). |  |
|  |
|  | (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. | (M) |
|  |
|  | (c) | Registers of retirement work orders. |  | 10 years. | (M) |
|  |
| 25. | 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. |  | 25 years after clearance to plant account, provided continuing plant inventory records are maintained; otherwise, 6 years after plant is retired. | (M-15) |
|  |
| 26. | Appraisals and valuations made of the utility's property or investments, or of the property or investments of associated companies. (Including all records essential thereto.) |  | Until appraisal is superseded or property is disposed of. | (M) |
|  |
| 27. | Maps or map reproductions showing the location and physical characteristics of production, transmission and distribution systems of the utility. |  | Until map is superseded or 6 years after plant is retired, provided mortality data are retained as provided in Item 31. | (M) |
|  |
| 28. | Engineering records in connection with construction projects: |  |  |  |
|  |
|  | (a) | Maps or map reproductions, 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 record is superseded or 1 year after plant is retired, provided mortality data are retained as provided in Item 31. | (M) |
|  |
|  |  | (2) | If construction of project does not result. |  | Destroy at option after completely accounting for expenses incurred. | (M) |
|  |
| 29. | Contracts and other agreements relating to utility plant: |  |  |  |
|  |
|  | (a) | Contracts or agreements relating to acquisition, sale, or other disposition of operating units or system of utility plant. |  | Permanently. | (M-15) |
|  |
|  | (b) | Contracts or agreements relating to services performed in connection with construction or removal of utility plant (including contracts for the construction of plant by others for the utility, and for supervision and engineering relating to construction work). |  | 6 years after plant is retired. | (M-15) |
|  |
|  | (c) | Contracts or agreements relating to maintenance of plant. |  | 6 years after termination or cancellation of contract or agreement. | (ME) |
|  |
| 30. | Records pertaining to reclassification of utility plant accounts to conform to prescribed Uniform System Accounts, including supporting papers showing the bases for such reclassification. |  | See Item 12(b)(1). |  |
|  |
| 31. | Records supporting computations of depreciation, depletion and amortization expense of utility plant, including accumulated provisions therefore, and such data as life and salvage studies. |  | See Item 12(b)(1) and (2). |  |
|  |
| TREASURY |
|  |
| 32. | Statements of working funds and deposits: |  |  |  |
|  |
|  | (a) | Summaries and periodic statements of cash balances on hand and with depositories. |  | Destroy at option after funds have been returned or accounted for. | (M) |
|  |
|  | (b) | Statements of managers' and agents' cash balances on hand and with depositories. |  | Destroy at option after funds have been returned or accounted for. | (M) |
|  |
|  | (c) | Authorizations for and statements of transfer of funds from one depository to another. |  | Destroy at option after funds have been returned or accounted for. | (M) |
|  |
|  | (d) | Requisitions and receipts for funds furnished managers, agents and others. |  | Destroy at option after funds have been returned or accounted for. | (M) |
|  |
|  | (e) | Records of fidelity bonds of employees and others responsible for funds of the utility. |  | Until liability of bonding company has expired. | (M) |
|  |
| 33. | Records of deposits with banks and others: |  |  |  |
|  |
|  | (a) | Bank deposit books. |  | 1 year. | (M) |
|  |
|  | (b) | Copy of bank deposit slips. |  | 1 year. | (M) |
|  |
|  | (c) | Advice of deposits made when information thereon is shown on other records which are retained. |  | Destroy at option. | (M) |
|  |
|  | (d) | Statements from depositories showing the details of funds received, disbursed, transferred, and balances on deposit. |  | Destroy at option. | (M) |
|  |
|  | (e) | Bank reconcilement papers. |  | 1 year. | (M) |
|  |
|  | (f) | Statements from banks of interest credits. |  | 1 year. | (M) |
|  |
|  | (g) | Check stubs, registers or other records of checks issued. |  | 3 years. | (M) |
|  |
|  | (h) | Correspondence and memoranda relating to the stopping of payment of bank checks and to the issuance of duplicate checks. |  | Destroy at option. | (M) |
|  |
| 34. | Records of receipts and disbursements: |  |  |  |
|  |
|  | (a) | Daily or other periodic statements of receipts or disbursements of funds. |  | 2 years. | (M) |
|  |
|  | (b) | Records or periodic statements of outstanding vouchers, checks, drafts, etc., issued and not presented. |  | 2 years. | (M) |
|  |
|  | (c) | Reports showing working funds transactions and summaries thereof. |  | Destroy at option. | (M) |
|  |
|  | (d) | Reports of revenue collections by field cashiers, pay stations, etc. |  | Destroy at option. | (M) |
|  |
| REVENUE ACCOUNTING AND COLLECTING |
|  |
| 35. | Customers' service applications and contracts: |  |  |  |
|  |
|  | (a) | Applications for water service for which contracts have been executed. |  | Destroy at option. | (M) |
|  |
|  | (b) | Applications for water service used in lieu of contacts. |  | 1 year. | (M) |
|  |
|  | (c) | Contracts and card files or other records thereof with customers for water service. (See also Item 9(b).) |  | 1 year after expiration or cancellation. | (ME) |
|  |
|  | (d) | Applications for water service which were withdrawn by applicant or not granted by the utility. |  | 1 year. | (M) |
|  |
|  | (e) | Contracts for the lease of equipment to customers, including receipts for same. |  | 1 year after expiration or cancellation. | (M) |
|  |
|  | (f) | Applications and contracts for extension of facilities covered by refundable deposits or guarantees of revenue, also records pertaining to such contracts. |  | 1 year after entire amount is refunded. | (M) |
|  |
|  | (g) | Applications and contracts for extension of facilities for which donations or contributions are made by customers or others. |  | Permanently. | (M-15) |
|  |
| 36. | Rate schedules: |  |  |  |
|  |
|  |  | Official file copy of published rate sheets and schedules for water service. |  | 6 years after supersedure, suspension or expiration. | (ME) |
|  |
| 37. | Customers' guarantee deposits: |  |  |  |
|  |
|  | (a) | Customers' deposit ledgers or card records. |  | 6 years after refund. | (ME) |
|  |
|  | (b) | Customers' deposit certificate books. |  | 6 years after refund. | (ME) |
|  |
|  | (c) | Receipts for customers' deposits refunded. |  | 6 years after refund. | (ME) |
|  |
|  | (d) | Receipts for interest on customers' deposits. |  | 6 years after refund. | (ME) |
|  |
|  | (e) | Records of customers' deposits unclaimed. |  | 7 years. | (M) |
|  |
| 38. | Meter reading sheets and records: |  |  |  |
|  |
|  | (a) | Superseded meter reading sheets. |  | Destroy at option if data are recorded on customers' ledger and retained as provided in Item 42(a) and (b); otherwise, 2 years. | (M) |
|  |
|  | (b) | Superseded indexes to meter books. |  | Ditto |  |
|  |
|  | (c) | Meter reread sheets (special readings to check high or low consumption). |  | Ditto |  |
|  |  |  |  |  |  |
|  | (d) | Customers' reading cards. |  | Destroy at option if data are recorded on customers' ledger and retained as provided in 42(a) and (b); otherwise, 2 years. | (M) |
|  |
|  | (e) | Meter reading documents used in lieu of meter reading sheets. |  | Ditto. |  |
|  |
|  | (f) | Connection and disconnection orders. |  | 1 year. | (M) |
|  |
| 39. | Maximum demand charts and demand meter record cards. |  | 2 years, except where charts are exchanged with the customer and the basic chart information is transferred to another record the charts need only be retained 1 year provided the record containing the basic data is retained 2 years. | (M) |
|  |
| 40. | Miscellaneous billing data: |  |  |  |
|  |
|  | (a) | Billing department's copy of contracts with customers (in addition to contracts in general file). |  | Destroy at option. | (M) |
|  |
|  | (b) | Service and inspection orders on which customers are charged and sundry charge advices. |  | 1 year. | (M) |
|  |
|  | (c) | Authorizations for charges under water service contracts. |  | 1 year after expiration of contract. | (ME) |
|  |
|  | (d) | Standard billing sheets or schedules (showing computed bills of varying consumption according to rates). |  | Destroy at option. | (M) |
|  |
| 41. | Revenue summaries: |  |  |  |
|  |
|  | (a) | Summaries of monthly operating revenues according to classes of service of entire water utility. |  | 3 years. | (M) |
|  |
|  | (b) | Summaries of monthly operating revenues according to classes of service by towns, districts or divisions. (Including summaries of forfeited discounts and penalties.) |  | 3 years. | (M) |
|  |
| 42. | Customers' ledgers and other records used in lieu thereof: |  |  |  |
|  |
|  | (a) | Customers' ledgers. |  | 2 years. | (M) |
|  |
|  | (b) | Records used in lieu of customers' ledgers, such as bill summaries, registers, bill stubs, meter reading books, etc. |  | 2 years. | (M) |
|  |
|  | (c) | Copy of large bills: |  |  |  |
|  |
|  |  | (1) | If details are transcribed to ledgers covered by Item 42(a) above. |  | Destroy at option. | (M) |
|  |
|  |  | (2) | If details are not transcribed to ledgers. |  | 2 years. | (M) |
|  |
|  | (d) | Trial balances of ledgers referred to above. |  | 1 year. | (M) |
|  |
|  | (e) | Indexes to customers' accounts. |  | 2 years. | (M) |
|  |
|  | (f) | Change of address notices from customers. |  | Destroy at option after changes are recorded. | (M) |
|  |
|  | (g) | Cards and other records relating to forfeited discounts. |  | 2 years. | (M) |
|  |
| 43. | Merchandise sales – accounting and collecting: |  |  |  |
|  |
|  | (a) | Contracts or sales agreements with customers and others for the sale or lease of merchandise. |  | 1 year after expiration or cancellation. | (M) |
|  |
|  | (b) | Merchandise sales tickets and charge slips for work done. |  | Destroy at option. | (M) |
|  |
|  | (c) | Merchandise sales journals or registers and summaries of sales. |  | 2 years. | (M) |
|  |
|  | (d) | Merchandise ledgers, installment records, and indexes thereto. |  | 1 year after completion of payment. | (ME) |
|  |
|  | (e) | Merchandise sales return and adjustment tickets. |  | Destroy at option. | (M) |
|  |
|  | (f) | Cashiers' stubs for merchandise collections. |  | 6 months. | (M) |
|  |
|  | (g) | Cashiers' periodic reports and statements of collections on merchandise accounts. |  | 1 year. | (M) |
|  |
|  | (h) | Records of monthly statements to customers |  | Destroy at option. | (M) |
|  |
|  | (i) | Reports relating to status of merchandise accounts receivable. |  | 1 year. | (M) |
|  |
|  | (j) | Job orders and supporting details of charges to customers for work done. |  | 1 year. | (M) |
|  |
|  | (k) | Trial balances of merchandise ledgers. |  | 1 year. | (M) |
|  |
| 44. | Collection reports and records: |  |  |  |
|  |
|  | (a) | Periodic reports, lists and summaries of collections of operating revenues by collectors, agents and general, local, divisional or district offices. (See Item 34(d).) |  | Destroy at option. | (M) |
|  |
|  | (b) | Bill stubs, copy of bills, collection slips and other records pertaining to collections, summarized or detailed in daily or periodic cash reports. |  | 6 months. | (M) |
|  |
|  | (c) | Memorandum records of remittances from local or branch offices. (See Item 33 which pertains to all bank accounts, whether at general, local, divisional or district offices.) |  | 1 year. | (M) |
|  |
| 45. | 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. |  | 1 year. | (M) |
|  |
|  | (b) | Detailed records of high-bill complaints whether or not resulting in adjustments to customers' accounts. |  | 1 year. | (M) |
|  |
| 46. | Uncollectible accounts and customers' credit records: |  |  |  |
|  |
|  | (a) | Records of ratings, credit classifications, and investigations of customers. |  | Destroy at option. | (M) |
|  |
|  | (b) | Ledger accounts and supporting details of customers' accounts considered to be uncollectible. |  | For period legally collectible. | (M) |
|  |
|  | (c) | Reports and statements showing age and status of customer's accounts. |  | 1 year. | (M) |
|  |
|  | (d) | Data on unpaid final bills. |  | 1 year. | (M) |
|  |
|  | (e) | Authorizations for writing off customers' accounts. |  | 3 years. | (M) |
|  |
| PAYROLL AND PERSONNEL RECORDS |
|  |
| 47. | Payroll Records: |  |  |  |
|  |
|  | (a) | Payroll sheets or registers of payments of salaries and wages to individual officers and employees. (See Item 47(k), below, for pension or annuity payrolls, and Item 23(b) for construction payrolls.) |  | 4 years. | (M) |
|  |
|  | (b) | Records showing the distribution of salaries and wages paid to officers and employees for each payroll period and summaries or recapitulation statements of such distribution. |  | See Item 12(b)(1) and (2). |  |
|  |
|  | (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. |  | See Item 12(b)(1) and (2). |  |
|  |
|  | (d) | Payroll checks, receipts for wages paid in cash, and other evidences of payment for services rendered by employees. |  | 1 year. | (M) |
|  |
|  | (e) | Receipts for payrolls and pay checks delivered to paymasters or other employees for distribution. |  | Destroy at option. | (M) |
|  |
|  | (f) | Applications and authorizations for changes in wage and salary rates, summaries and reports of changes in payrolls, and similar records. |  | 3 years. | (M) |
|  |
|  | (g) | Applications for payroll changes not authorized. |  | Destroy at option. | (M) |
|  | (h) | Payroll authorizations and records of authorized positions. |  | 3 years. | (M) |
|  |
|  | (i) | Records of authorizations for deductions from payroll. |  | 1 year after expiration or supersedure. | (ME) |
|  |
|  | (j) | Comparative or analytical statements of payrolls. |  | Destroy at option. | (M) |
|  |
|  | (k) | Pension or annuity payrolls. |  | 4 years. | (M) |
|  |
|  | (l) | Pension or annuity pay checks. |  | 1 year. | (M) |
|  |
|  | (m) | Employee's individual earnings record. |  | 4 years. | (M) |
|  |
| 48. | Assignments and wage deduction orders: |  |  |  |
|  |
|  | (a) | Record of assignments and wage deduction orders, including files of orders, notices, etc., pertaining thereto. |  | Destroy at option. | (M) |
|  |
|  | (b) | Minor's salary releases. |  | Destroy at option. | (M) |
|  |
| 49. | Personnel records: |  |  |  |
|  |
|  | (a) | Employee's service records, length of service, and other pertinent data. |  | 3 years after termination of employment. | (ME) |
|  |
|  | (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. | (M) |
|  |
| 50. | Employees' welfare and pension records: |  |  |  |
|  |
|  | (a) | Records pertaining to costs of employees' recreational, educational, hospital benefit, accident prevention, and similar activities. |  | 3 years. | (M) |
|  |
|  | (b) | Detailed records showing computations of accruals for pension liabilities. |  | 25 years. | (M-3) |
|  |
| 51. | Instructions to employees and others: |  |  |  |
|  |
|  | (a) | Bulletins or memoranda of general instructions issued by the utility to employees pertaining to changes in accounting, engineering, operating, maintenance and construction policies, methods and procedures. |  | 6 years after expiration or supersedure. | (ME) |
|  |
|  | (b) | Notices to employees on matters of discipline, deportment, and other similar subjects. |  | Destroy at option. | (M) |
|  |
| 52. | Organization diagrams and charts. |  | Destroy at option. | (M) |
|  |
| PURCHASES AND STORES |
|  |
| 53. | Purchases: |  |  |  |
|  |
|  | (a) | Advices or requisitions from storekeeper and others for the purchase of materials and supplies or services. |  | Destroy at option. | (M) |
|  |
|  | (b) | Bids received from vendors in connection with the purchase of materials and supplies. |  | 3 years. | (M) |
|  |
|  | (c) | Purchase orders and specifications of materials ordered. |  | 3 years. | (M) |
|  |
|  | (d) | Contracts for the purchase of materials and supplies: |  |  |  |
|  |
|  |  | (1) | Contracts for materials directly charged to plant accounts. |  | See Item 12(b)(1). |  |
|  |
|  |  | (2) | Contracts for other material. |  | See Item 12(b)(2). |  |
|  |
|  | (e) | Purchasing department copy of invoices for materials and supplies. |  | Destroy at option. | (M) |
|  |
|  | (f) | Registers or similar records of invoices. |  | 3 years. | (M) |
|  |
|  | (g) | Price records or indexes of purchases. |  | Destroy at option. | (M) |
|  |
|  | (h) | Advices from vendors acknowledging receipt of orders for materials and supplies, notices of shipment, packing slips and copy of bills of lading. |  | Destroy at option. | (M) |
|  |
|  | (i) | Receipts or delivery tickets issued for materials and supplies received in installments and subsequently surrendered with and in support of invoices or bills covering complete purchases. |  | Destroy at option. | (M) |
|  |
|  | (j) | Demurrage or car records showing periods freight cars as held on company sidings. |  | Destroy at option. | (M) |
|  |
|  | (k) | Copy of notices to vendors for materials and supplies returned for credit or repair. |  | Destroy at option. | (M) |
|  |
|  | (l) | Lists or records of invoices transmitted to or from storekeepers. |  | Destroy at option. | (M) |
|  |
|  | (m) | Records and reports used for checking and tracing materials and supplies covered by invoices provided for in Item 53(e) above. |  | Destroy at option. | (M) |
|  |
| 54. | Material ledgers: |  |  |  |
|  |
|  | (a) | Ledger sheets and card records of materials and supplies received, issued, and on hand. |  | 3 years, except that material account distributions are to be preserved in accordance with Item 12(b)(1) and (2). | (M) |
|  |
|  | (b) | Statements of materials and supplies on hand, per ledgers. |  | 3 years. | (M) |
|  |
| 55. | Materials and supplies received and issued: |  |  |  |
|  |
|  | (a) | Records and reports pertaining to receipt of materials and supplies. |  | 3 years. | (M) |
|  |
|  | (b) | Records of inspecting and testing materials and supplies. |  | Destroy at option. | (M) |
|  |
|  | (c) | Records showing the detailed distribution of materials and supplies issued during accounting periods. |  | See Item 12(b)(1) and (2). |  |
|  |
|  | (d) | Material disbursement tickets showing quantities, unit prices, and accounts to be charged for materials and supplies issued from stores for use. |  | See Item 12(b)(1) and (2). |  |
|  |
|  | (e) | Materials returned credit slips, showing details of materials returned to stock. |  | See Item 12 (b)(1) and (2). |  |
|  |
|  | (f) | Requisitions and receipts for materials and supplies issued, the details of the issue being set forth in the material disbursement tickets. |  | Destroy at option. | (M) |
|  |
|  | (g) | Records and reports of materials and supplies transferred from one department, storeroom or division to another. |  | Destroy at option. | (M) |
|  |
|  | (h) | Records and reports of materials recovered and returned to stock if transcribed to records covered by Item 55(c) above. |  | Destroy at option. | (M) |
|  |
|  | (i) | Records and reports of materials and supplies issued to individuals or gangs of employees to be accounted for when used or returned to stock. |  | Destroy at option after being accounted for. | (M) |
|  |
|  | (j) | 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, storeroom copy of purchase orders and price records, other copies being retained in files of purchasing department. |  | Destroy at option. | (M) |
|  |
| 56. | Records of sales of scrap and materials and supplies: |  |  |  |
|  |
|  | (a) | Authorizations for sale of scrap and materials and supplies. |  | 3 years. | (M) |
|  |
|  | (b) | Contracts for sale of scrap and materials and supplies. |  | 3 years. | (M) |
|  |
|  | (c) | Memoranda pertaining to sale of scrap and materials and supplies. |  | Destroy at option. | (M) |
|  |
| 57. | 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. |  | 3 years. | (M) |
|  |
|  | (b) | Stock cards, inventory cards, and other detailed records pertaining to the taking of inventories if abstracted into records covered by Item 57(a) above. |  | Destroy at option. | (M) |
|  |
|  | (c) | Minor inventories of materials and supplies on hand if not reflected in adjustments of accounts. |  | Destroy at option. | (M) |
|  |
| OPERATIONS |
|  |
| 58. | Production – Water supply purification and pumping: |  |  |  |
|  |
|  | (a) | Record of water supplied to distribution system, by source. |  | 3 years. | (M) |
|  |
|  | (b) | Boiler room, condenser room, turbine room, and pump room logs, including supporting data. |  | 3 years. | (M) |
|  |
|  | (c) | Boiler room and turbine room reports of equipment in service and performance. |  | 3 years. | (M) |
|  |
|  | (d) | Equipment failure report. |  | 3 years. | (M) |
|  |
|  | (e) | Pumping output logs with supporting data. |  | 3 years. | (M) |
|  |
|  | (f) | Station output reports. |  | 3 years. | (M) |
|  |
|  | (g) | Oil and waste reports. |  | 3 years. | (M) |
|  |
|  | (h) | Coal and water logs. |  | 3 years. | (M) |
|  |
|  | (i) | Gage-reading reports. |  | 3 years. | (M) |
|  |
|  | (j) | Recording instrument charts. |  | 3 years, except that where the basic chart information is transferred to another record, the charts need only be retained one year provided the record containing the basic data is retained 3 years. | (M) |
|  |
| 59. | Transmission and distribution – Water: |  |  |  |
|  |
|  | (a) | Operator's daily logs and reports of operation. |  | 3 years. | (M) |
|  |
|  | (b) | Equipment logs and records. |  | 3 years. | (M) |
|  |
|  | (c) | Apparatus failure reports. |  | 3 years. | (M) |
|  |
|  | (d) | Reports on inspections and repairs of all street openings. |  | 3 years. | (M) |
|  |
|  | (e) | Customer meter history records: |  |  |  |
|  |
|  |  | (1) | Customer meter test records. |  | 2 years. | (M) |
|  |
|  |  | (2) | Records of meter location, including date of installation. |  | Until superseded. | (M) |
|  |
|  |  | (3) | Meter repair records. |  | 2 years. | (M) |
|  |
|  |  | (4) | Records of meter type and capacity. |  | For the life of the meter. | (M) |
|  |
|  |  | (5) | Other meter history record data such as purchase date, source, final disposition, etc. |  | Destroy at option provided mortality data are retained as provided in Item 31. | (M) |
|  |
|  | (f) | Meter shop reports (periodic reports summarizing tests, repairs, etc. |  | 3 years. | (M) |
|  |
|  | (g) | Pipelines, structures, equipment and other history records. |  | For life of equipment. | (M) |
|  |
| 60. | Not applicable. |  |  |  |
|  |
| 61. | Customers' service: |  |  |  |
|  |
|  | (a) | Reports of inspecting and testing on customer's premises. |  | 3 years. | (M) |
|  |
|  | (b) | Records and reports of customers' service complaints. |  | 3 years. | (M) |
|  |
|  | (c) | Survey of customers' premises to determine type of service and equipment to be installed. |  | Destroy at option. | (M) |
|  |
|  | (d) | Records of installed customers' appliances. |  | Destroy at option. | (M) |
|  |
| 62. | Records of auxiliary and other operations: |  |  |  |
|  |
|  |  | Records of operations other than water utility operations. |  | For the same periods as prescribed in this Part for similar records pertaining to water operations. |  |
|  |
| STATISTICS |
|  |
| 63. | Statistics and Miscellaneous: |  |  |  |
|  |
|  | (a) | Periodic 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 the accounts of the utility) to show the results of water operations and the financial condition of the utility. |  | 3 years. | (M) |
|  |
|  | (b) | All other statistical reports (not covered elsewhere in this Part) prepared for internal administrative or operating purposes only and not used as the basis for entries to the accounts of the utility. |  | Destroy at option. | (M) |
|  |
| 64. | Reports to stockholders: |  |  |  |
|  |
|  | (a) | Annual reports or statements to stockholders and essential supporting papers. |  | Permanently. |  |
|  |
|  | (b) | Written acknowledgments of receipts of reports to stockholders and written requests for copies of such reports. |  | Destroy at option. | (M) |
|  |
| 65. | Reports to Federal and State regulatory commissions: |  |  |  |
|  |
|  | (a) | Annual financial, operating and statistical reports and essential supporting papers. |  | Permanently. |  |
|  |
|  | (b) | Monthly and quarterly reports of operating revenues, expenses and statistics and essential supporting papers. |  | 3 years after current year. | (M) |
|  |
|  | (c) | Special or periodic reports and essential supporting papers on the following subjects: |  |  |  |
|  |
|  |  | (1) | Transactions with associated companies. |  | 3 years. | (M) |
|  |
|  |  | (2) | Budgets of expenditures. |  | 3 years. | (M) |
|  |
|  |  | (3) | Accidents. |  | 3 years. | (M) |
|  |
|  |  | (4) | Employees and wages. |  | 3 years. | (M) |
|  |
|  |  | (5) | Loans to officers and employees. |  | 3 years after fully paid. | (ME) |
|  |
|  |  | (6) | Issues of securities. |  | Until all securities covered are retired. | (M) |
|  |
|  |  | (7) | Purchases and sales of water properties. |  | Permanently | (M) |
|  |
|  |  | (8) | Service interruptions. |  | 6 years. | (M) |
|  |
| 66. | Tabulating cards, tapes, etc., used only in compilation of statistics, when the results are transcribed to other records covered by this Part. (See Item 21.) |  | Destroy at option after appropriate summaries have been made. | (M) |
|  |
| MISCELLANEOUS |
|  |
| 67. | Maintenance work orders and job orders: |  |  |  |
|  |
|  | (a) | Authorizations for expenditures for maintenance work to be covered by work orders, including memoranda showing the estimates of costs to be incurred. |  | 3 years. | (M) |
|  |
|  | (b) | Work order sheets to which are posted in detail the entries for labor, material and other changes in connection with maintenance and other work pertaining to the utility's operations. |  | 3 years. | (M) |
|  |
|  | (c) | Summaries of expenditures on maintenance work orders and job orders and clearances to operating and other accounts (exclusive of plant accounts). |  | 3 years. | (M) |
|  |
| 68. | Budgets and other forecasts of estimated future income, receipts and expenditures in connection with financing, construction, operations, and acquisitions or dispositions of properties or investments by the utility and its associated companies, prepared for internal administrative or operating purposes, including revisions of such estimates and memoranda showing reasons for revisions; also records showing comparison of actual income and receipts and expenditures with estimates. |  | Destroy at option. | (M) |
|  |
| 69. | Injuries and damages: |  |  |  |
|  |
|  | (a) | Claim registers, card or book indexes and similar records in connection with claims presented against the utility in connection with accidents resulting in damage to the property of others or personal injuries. |  | 2 years after settlement. | (M) |
|  |
|  | (b) | Papers, reports, statements of witnesses, etc., necessary to support or rejection of individual claims against the utility. |  | 2 years after settlement. | (M) |
|  |
|  | (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. |  | Destroy at option. | (M) |
|  |
|  | (d) | Detailed schedules or spread sheets of payments to others for personal injuries or for property damages. |  | 2 years after settlement. | (M) |
|  |
|  | (e) | Detailed schedules of periodic accruals to reserves for injuries and damages or for self-insurance. |  | Destroy at option. | (M) |
|  |
| 70. | Correspondence: |  |  |  |
|  |
|  | (a) | Correspondence and indexes thereto relating to subjects covered by other items of this Part. |  | For the period prescribed for the item to which it relates where necessary to a proper explanation of same; otherwise, destroy at option. | (M) |
|  |
|  | (b) | Stenographers' notebooks and dictaphone or other mechanical device records. |  | Destroy at option. | (M) |
|  |
|  | (c) | Mailing lists of prospects for appliance sales, securities, etc. |  | Destroy at option. | (M) |
|  |
| 71. | Legal opinions and advice, pleadings, briefs, etc., relating to judicial proceedings; information furnished pursuant to subpoena or other legal requirements; copy of applications, complaints, etc., and other legal papers in proceedings before regulatory, taxing and other governmental authorities. |  | For the period prescribed for the item to which it relates. |  |
|  |
| 72. | Other miscellaneous records: |  |  |  |
|  |
|  | (a) | Reports of unclaimed items such as customers' deposits, employees' wages, dividends, etc., paid to the State of Illinois. |  | 3 years. | (M) |
|  |
|  | (b) | Copy of advertisements by the utility in behalf of itself or any associated 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.) |  | 3 years. | (M) |
|  |
|  | (c) | Receipts and records pertaining to delivery of articles to employees, such as badges, keys and material receipt books. |  | Destroy at option. | (M) |
|  |
|  | (d) | Records of building space occupied by various departments of the utility. |  | Destroy at option. | (M) |
|  |
|  | (e) | Indexes of forms used by the utility. |  | Destroy at option. | (M) |
|  |
|  | (f) | Transmittal lists or forms used for indicating papers and records forwarded from one department to another, provided such lists do not contain data affecting the accounts of the utility. |  | Destroy at option. | (M) |
|  |
| 73. | Records of predecessors and former associates. |  | For the same periods as prescribed elsewhere in this Part for similar records of the utility, except that all such records may be destroyed at option after: |  |
|  |  |  |  | (a) Records of utility plant acquired have been established. |  |
|  |  |  |  | (b) Original cost of the acquired plant has been unconditionally approved by the Commission. |  |
|  |  |  |  | (c) Acquisition adjustment entries, including proposed or required amortizations, have been approved by the Commission. |  |
|  |
| 74. | Duplicate accounts, records and memoranda: |  |  |  |
|  |
|  |  | Duplicates, either in whole or in part, of accounts, forms, reports, correspondence and other records listed herein, when all significant information on the duplicate is shown on the original or other copy or on other records retained for the period prescribed in this Part. |  | Destroy at option. | (M) |