

TO: MEUW Members

FROM: MEUW Records Retention Workgroup:
Tim Herlitzka, Waunakee Utilities; Kim Jennings, Stoughton Utilities;
Margaret Sprague, Fennimore Utilities; and Tim Hart, Manitowoc Public
Utilities.

DATE: November 8, 2010

RE: Clarifications and Recommendations for Records Retention Policies

Municipal Utilities are required to abide by both PSC rules and those rules issued by the DOA regarding municipal records retention and destruction.

In June 2009, the MEUW Board of Directors formed a Records Retention Workgroup consisting of representatives from Stoughton, Manitowoc, Waunakee and Fennimore to review records retention issues and the differences between municipal records retention policies (DOA) and utility records retention policies (PSC).

Several inquiries were made to both the State Records Section Chief and to PSC staff. Both agencies are in agreement that municipal utilities (water, electric, telecom, sewer, stormwater) have obligations as both a regulated utility and as a municipal entity.

It has been determined that when there is a conflict between records retention policies for a municipal utility, the utility shall adhere to the longer of the two periods. If there is no reference to the particular type of record in the Wisconsin Municipal Records Manual (WMRM), then PSC record retention rules govern.

The WMRM makes reference to utilities in several places. The most direct reference is in Section II *Records Retention*, page 15-16:

DESTRUCTION

Before destroying non-current records, a municipality or town must:

- A. Enact an ordinance authorizing such destruction. (See Appendix A.)
- B. Retain the records for at least the minimum period of time required by statute, which is seven (7) years *except* for:
 - Water stubs, receipts of current billings, and customer's ledgers for municipal utilities which must be kept at least two (2) years.
 - Certain town records specified in 60.756, Wis. Stats.
 - Records whose retention is otherwise indicated by specific statute.
 - Other records where a shorter period has been set by the state Public Records Board.
 - Utility records where a longer retention is required by Public Service Commission regulation.

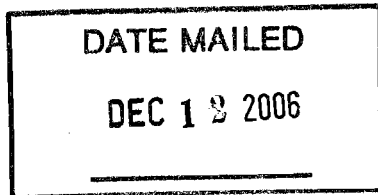
The Workgroup recommends that all municipal utility records be kept for a minimum of 7 years except: water stubs and customer ledgers (2 years); and other utility records specified by the PSC to be kept longer. MEUW recommends referencing 'utility specific records' with the PSC records first, then applying municipal rules. With most standard municipal type records (e.g. minutes of meetings, personnel records, and property records) DOA municipal records retention rules would be the governing authority.

Attached are the two main references to use in determining records retention practices.

The Workgroup also recommends reviewing and updating any existing municipal ordinances pertaining to records retention policies to ensure they are consistent with state policies. Some utilities may have records retention policies above and beyond the ones required by the PSC or your municipal governing boards. These may include but not be limited to: environmental (DNR), human resources and tax records (Dept. of Revenue/IRS).

In all cases it is recommended that a municipal utility consult with their local policies and ordinances to ensure proper retention practices for all records that may be scrutinized under Wisconsin's Open Records Laws.

Attach.



BEFORE THE

PUBLIC SERVICE COMMISSION OF WISCONSIN

Investigation To Consider Proposed Changes to Records Retention
Requirements for Electric, Gas and Water Utilities

5-US-114

Public Service Commission of Wisconsin
RECEIVED: 12/14/06, 1:29:28 PM**FINAL DECISION**

This Order arises from the application of the Wisconsin Utilities Association (WUA) for approval to revise the records retention requirements in the Commission Records Retention Regulations for Electric, Gas and Water Utilities (Retention Regulations). The application is APPROVED.

Introduction

The WUA applied to the Commission to revise certain of the retention and definitions contained in the Retention Regulations adopted in 1992. A summary of the new requirements is attached as Attachment A. The impetus for the WUA proposal is the change to the Federal Energy Regulatory Commission's (FERC) records requirements contained in FERC Order RM99-8-00. The WUA proposal conforms the Wisconsin regulations to the corresponding Federal regulations. The Commission issued a notice of proceeding, and investigated the application, but did not hold a public hearing. The Commission considered this matter at its open meeting of December 11, 2006.

Findings of Fact

1. The Commission originally issued an order adopting records retention requirements in dockets 2-U-5005 in 1959 and 05-US-103 on July 1, 1992.
2. The requirements are contained in a Commission document entitled "Records Retention Regulations for Electric, Gas and Water Utilities" dated June 1992.

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3. Since the Retention Regulations were adopted, modifications to the requirements have been approved in Commission Order in docket 05-US-111 dated September 18, 2001.

4. The requested changes in this docket 05-US-114 and in Attachment A to the Retention Regulations, as proposed by the WUA, eliminate duplicative requirements and are reasonable.

Conclusions of Law

The Commission has authority under Wis. Stat. §§ 196.06, 196.10, and 196.12 to establish records retention requirements for electric, gas and water public utilities.

Opinion

On July 1, 1992, the Commission issued a Supplemental Order Prescribing Regulations to Govern the Preservation of Records (Supplemental Order) in dockets 2-U-5005 and 05-US-103, the dockets adopting records retention regulations.¹ The Supplemental Order contained, as an attachment, a copy of the Retention Regulations and ordered its adoption for use by electric, natural gas, and water utilities.

On September 20, 2001, the Commission, pursuant to a request from the WUA for a change to the records retention periods contained in the Schedule of Records and Periods of Retention, opened docket 05-US-11. An Order in docket 05-US-111 adopted the issued changes requested by the WUA.

FERC, at the request of the Federal Office of Management and Budget during a recertification of the FERC information collection requirements, reviewed the media and records retention requirements for public utilities, licenses, and natural gas companies subject to FERC

¹ The Original Orders in these dockets, issued January 5, 1959 (2-U-5005), and December 19, 1989 (05-US-103), prescribed uniform systems of accounts to be used by municipal and private utilities. There have been supplemental orders issued in both these dockets on various dates.

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regulation. The members of WUA are all subject to FERC regulation and are Wisconsin-based investor-owned utilities and cooperatives. FERC ordered changes to its requirements in FERC order RM99-8-00.

The WUA represents electric and gas utilities affected by these requirements. Approving the revisions will result in an easing of some regulatory burdens for all covered utilities and ensure record retention consistency with FERC requirements.

Order

1. Records Retention Regulations for Electric, Gas, and Water Utilities dated June 1992, Schedule of Records and Periods of Retention, is modified to read as follows:

The WUA has compared the requirements of Order RM99-8-00 with the Commission ordered requirements and proposed changes. The new requirements as described in Attachment A are ordered.

2. All other terms and provisions in the Records Retention Regulations for Electric, Gas, and Water Utilities, dated June 1992, remain unchanged and in effect.

3. This order supersedes the Supplemental Order prescribing Regulations to Govern The Preservation of Records, mailed July 1, 1992, in dockets 2-U-505 and 05-US-103 to the extent the Supplemental Order is inconsistent with Order Point 1. All other terms and provisions in that Supplemental Order remain unchanged and in effect.

Dated at Madison, Wisconsin, December 11, 2006

By the Commission:



Sandra J. Paske
Secretary to the Commission

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See attached Notice of Appeal Rights

Notice of Appeal Rights

Notice is hereby given that a person aggrieved by the foregoing decision has the right to file a petition for judicial review as provided in Wis. Stat. § 227.53. The petition must be filed within 30 days after the date of mailing of this decision. That date is shown on the first page. If there is no date on the first page, the date of mailing is shown immediately above the signature line. The Public Service Commission of Wisconsin must be named as respondent in the petition for judicial review.

Notice is further given that, if the foregoing decision is an order following a proceeding which is a contested case as defined in Wis. Stat. § 227.01(3), a person aggrieved by the order has the further right to file one petition for rehearing as provided in Wis. Stat. § 227.49. The petition must be filed within 20 days of the date of mailing of this decision.

If this decision is an order after rehearing, a person aggrieved who wishes to appeal must seek judicial review rather than rehearing. A second petition for rehearing is not an option.

This general notice is for the purpose of ensuring compliance with Wis. Stat. § 227.48(2), and does not constitute a conclusion or admission that any particular party or person is necessarily aggrieved or that any particular decision or order is final or judicially reviewable.

Revised 9/28/98

PUBLIC SERVICE COMMISSION OF WISCONSIN
Investigation to Consider
Proposed Changes to
Records Retention Regulations
for
Electric, Gas and Water Utilities

Description		Minimum Retention Period
Corporate and General		
1	Capital Stock Records	
a	Capital stock ledgers or other records showing the same information	3 years after stockholders' account is closed
b	Capital stock subscription accounts, warrants, requests for allotments and other essential papers related thereto	2 years
c	Stubs or similar records of capital stock certificate issuance where not used as capital stock ledger record	3 years after cancellation of certificate
d	Stock transfer registers or sheets or similar records	3 years after fiscal year end
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	3 years or return to stockholder
	(2) Any other papers not described in e(1) above	3 years from date of transfer
f	Canceled capital stock certificates not used as capital stock ledger records	3 years after cancellation of certificates
g	RESERVED	
h	Bonds of indemnity and affidavits covering issuances of stock certificates to replace lost certificates	6 years after expiration of bonds
i	Letters, notices, reports, statements and other communications distributed to all stockholders of a particular class:	
	(1) Solicitations of consents or waivers	Destroy as soon as possible after expiration and audit
	(2) Notices of redemption or invitations for tender.	Destroy as soon as possible after consummation and audit
	(3) Interim reports, dividend notices, notices of change of corporate address and similar communications of information of only current significance	Destroy as soon as possible after audit
	(4) Notices of annual and special meetings of stockholders and other notices, reports, letters or statements relating to corporate or stockholder actions	Destroy as soon as possible
j	Dividend registers, lists or similar records	3 years
k	Paid dividend checks	3 years
l	Third party dividend orders	6 years after rescission order
2	Proxies and voting lists	
a	Proxies of holders of voting securities	3 years
b	Lists of holders of voting securities represented at meetings	3 years
3	Reports to stockholders	
a	Annual reports or statements to stockholders	5 years
b	RESERVED	
4	Debt security records:	
a	Registered bond and debenture ledgers	3 years after redemption
b	Bond and debenture subscription accounts, warrants, subscription notices, request for allotment and essential papers related thereto.	3 years after settlement
c	Stubs or similar records of bond and debenture certificates issued	3 years after redemption
d	Papers pertaining to or supporting transfers of registered bonds and debentures:	
	(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 as soon as possible or return to holders of the bonds or debentures
	(2) Any other papers not described in d(1) above	3 years after transfer
e	Records of bond and debenture interest coupons paid and unpaid	Destroy as soon as possible
f	Canceled bonds and debentures and paid interest coupons pertaining thereto	Destroy as soon as possible

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		Description	Minimum Retention Period
	g	Trust indentures, loan agreements or other contracts of 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.)	3 years after redemption
	h	Copies of reports, statements, letter of memoranda filed with Trustee(s) pursuant to provisions of trust indenture or other security instrument of agreement securing debt securities	
		(1) Stored with trustee	6 years
		(2) Stored with company	3 years after redemption
	i	Paid or canceled debt securities evidencing temporary borrowings	3 years after payment or cancellation
	j	Paid interest checks	3 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.	Until securities covered are retired.
		(2) Official copies of opinions and orders of regulatory bodies granting authority to issue securities	Until securities covered are retired.
		(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.	Until securities covered are retired.
	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	Until securities covered are retired.
		(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	10 years
6		Organizational documents	
	a	Minute books of stockholders', directors', and directors' committee meetings	Life of Corporation
	b	Titles, franchises, and licenses:	
		(1) Deeds and other title papers (including abstracts of title and supporting data)	6 years after disposal of property
		(2) Corporate charters or certificates of incorporation	Life of Corporation
		(3) Franchises and certificates authorizing operations as a public utility	Life of Corporation
		(4) Licenses (including amendments thereof) granted by Federal or State authorities for construction and operations of utility plant	10 years after plant is retired or expiration of license, whichever is shorter
		(5) Copies of formal orders of regulatory commissions served upon the utility	3 years after repeal or supersession
		(6) Easements	Life of Corporation
	c	Permits:	
		(1) Permits and granted applications for the use of facilities of others	1 year after expiration or cancellation
		(2) Copies of permits and applications granted others for the use of the utility's facilities	1 year after expiration or cancellation
		(3) Applications for the use of facilities not granted and copies of such applications	Destroy as soon as possible
		(4) Permits of a temporary nature of municipalities or others to perform specific work, such as permits to open streets.	Destroy as soon as possible
	d	Organization diagrams and charts	Destroy as soon as possible
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	6 years after expiration or cancellation
	c	Leases pertaining to rentals of property to or from others	6 years after expiration or cancellation

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	d	Contracts and agreements with individual employees, labor unions, company unions, and other employee organizations relative to wage rates, hours and similar matters	6 years after expiration or cancellation
	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	6 years after expiration or cancellation
	f	Contracts or agreements for the acquisition or disposal of investments (Excluding temporary cash investments)	6 years after disposal
	g	Memoranda essential to clarifying or explaining provisions of contracts listed above.	6 years after expiration or cancellation
	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.	6 years after expiration or cancellation
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).	5 years after date of report
	b	Internal audit reports and work papers	5 years after date of report
Information Technology Management			
9		Information Technology Management	
	a	Magnetic tape or other 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 as soon as possible.
	b	Program documentation and revisions thereto. Statements and illustrations as to the scope of operations should be sufficiently detailed to indicate (1) the application being performed, (2) the procedures employed in each application (which, for example,	Retain as long as it represents an active, viable program or for periods prescribed for related output data, whichever is shorter.
General Accounting Records			
10		General and subsidiary ledgers:	
	a	(1) General ledgers	10 years
		(2) Ledgers subsidiary or auxiliary to general ledgers except ledgers provided for elsewhere.	10 years
	b	(1) Indexes to general ledgers	10 years
		(2) Indexes to subsidiary ledgers except ledgers provided for elsewhere.	10 years
	c	Trial balance sheets of general and subsidiary ledgers.	
11		Journals:	
	a	General and subsidiary.	10 years
12		Journal vouchers and journal entries including supporting detail:	
	a	Journal vouchers and journal entries	10 years
	b	Analyses, summarizations, distributions, and other computations which support journal vouchers and journal entries:	
		(1) Charging plant accounts.	25 years
		(2) Charging all other accounts.	6 years
	c	Schedules for recurring journal entries.	Destroy when superseded.
	d	Lists of standard journal entry numbers.	Destroy when superseded.
13		Cash books:	
	a	General and subsidiary or auxiliary books.	6 years after close of fiscal year.
14		Voucher registers:	
	a	Voucher registers or similar records when used as a source document.	25 years
15		Vouchers:	
	a	Paid and canceled vouchers to include original bills and invoices for materials, services, etc paid by vouchers and authorization for payment	

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		Description	Minimum Retention Period
	(1)	Plant	25 years
	(2)	Non-Plant	6 years
	b	Paid checks and receipts for payments by voucher or otherwise.	6 years
16		Accounts receivable (see Items 52 and 53 for accounts with customers for utility service and for merchandise sales):	
	a	Records of accounts receivable pertaining to sales of utility plant.	3 years after settlement.
	b	Record or register of accounts receivable and indexes thereto and summaries of distribution.	3 years after settlement.
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.	
	(1)	Plant	25 years
	(2)	Plant Identified on Work Order	6 years
	(3)	Non-Plant	6 years
	b	(Reworded) Records showing the distribution of salaries and wages paid and summary statements of such distribution.	
	(1)	Plant	25 years
	(2)	Plant Identified on Work Order	6 years
	(3)	Non-Plant	6 years
	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:	
	(1)	When used as a basis for payment of salaries and wages and records described in 18(a) are not maintained.	
	(1)	Plant	25 years
	(2)	Plant Identified on Work Order	6 years
	(3)	Non-Plant	6 years
	d	Paid checks, receipts for wages paid in cash and other evidences of payments for services rendered by employees.	3 years
	e	Applications and authorizations for changes in wage and salary rates.	6 years
	f	RESERVED	
	g	Payroll authorizations and records of authorized positions.	6 years
	h	Records of deductions from payrolls.	2 years
	i	Comparative or analytical statements of payrolls.	6 years
	j	Employee's individual earnings record.	6 years after termination of employment
	k	Summaries and reports of changes in payrolls and similar records.	6 years
	l	payroll deduction authorizations	1 year after superseded
19		Assignments, attachments, and garnishments:	
	a	Record of assignments, attachments, and garnishments of employees' salaries, including files of notice, etc., pertaining thereto.	2 years
Insurance			
20		Insurance records:	
	a	(Combined a & b) Insurance policies, insurance requirements, records of policies in force, showing coverage, premiums paid and expiration dates.	6 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.	
	(1)	Plant	25 years
	(2)	Non-Plant	6 years

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	Description	Minimum Retention Period
	d Inspectors' reports and records of condition of property. (Add - Safety Inspection)	Destroy when superseded.
	e Insurance maps of property and structures erected thereon.	Destroy when superseded.
	f RESERVED	
21	Injuries and damages:	
	a Claim registers, card or book indexes and similar records in connection with claims presented against the company in connection with accidents resulting in damage to the property or personal injuries	
	(1) Minors	3 years after reaching age of majority.
	(2) Adults	3 years after settlement.
	b Papers, reports, statements of witnesses, etc., necessary to the support or rejection of individual claims against the company.	
	(1) Minors	3 years after reaching age of majority.
	(2) Adults	3 years after settlement.
	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.	
	(1) Minors	3 years after reaching age of majority.
	(2) Adults	3 years after settlement.
	d Detailed schedules or spread sheets of payments to others for personal injuries or for property damages.	
	(1) Minors	3 years after reaching age of majority.
	(2) Adults	3 years after settlement.
	e Worker compensation cases related to injuries.	12 years from date of injury, death, or date that compensation was last paid.
	Operations and Maintenance	
22	Production - Electric:	
	a Boiler room, condenser room, turbine room, and pump room logs, including supporting data.	6 years
	b Boiler room and turbine room reports of equipment in service and performance.	6 years
	c Boiler-tube failure report.	6 years
	d Generation and output logs with supporting data.	6 years
	e Station and system supply records.	Life of Corporation
	f Generating high-tension and low-tension load records.	6 years
	g Oil and waste reports.	6 years
	h Load curves, temperature logs, coal, and water logs.	6 years
	i Gage-reading reports.	
	(1) River flow data	Life of Corporation
	(2) All other	6 years
	j Recording instrument charts.	6 years
	k Load dispatcher's and station permits.	6 years
	l Interruption records	6 years
22	Production - Gas:	
	a Boiler and gas machine logs, including supporting data.	6 years
	b Gas generation and output logs with supporting data.	Life of Corporation
	c Temperature and atmospheric pressure logs.	6 years
	d Coal, coke and oil reports	6 years
	e Residual reports.	6 years
	f Recording instrument charts such as pressure (static and/or differential), temperature, specific gravity, heating value, etc.	6 years
	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.	Life of Corporation

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	Description	Minimum Retention Period
	i Analysis of gas produced and purchased including Btu and sulfur content.	6 years
	j Records of general inspection and operating tests.	6 years
	k Well records, including clearing, bailing, shooting, etc., records; rock pressure; open flow; production, gas analysts' reports, etc.	6 years or 1 year after field or relevant production area abandoned, whichever is longer.
	l Gasoline production.	6 years
	m Gas production by counties.	6 years
	n Gas measuring records.	6 years
	o Tool record.	For life of equipment or destroy after including in mortality study, whichever is later.
	p Royalty record.	6 years
	q Records of meter tests.	Until superseding test, but not less than six years.
	r Meter history records.	For life of meter.
22	Production - Nuclear:	
	<i>(Note: Nuclear records must be retained in accordance with NRC Regulations - Title X)</i>	
	a Records of normal plant operation, including power levels and periods of operation at each power level.	6 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.	6 years/operating charts for the first year's operation will be stored for the life of the corporation.
	c Records of abnormal occurrences.	6 years/operating charts for the first year's operation will be stored for the life of the corporation.
	d Records of periodic checks, inspections and calibrations performed to verify that surveillance requirements are being met.	6 years/operating charts for the first year's operation will be stored for the life of the corporation.
	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.	10 years
	g records of monthly plant radiation and continuation surveys.	10 years
	h Records of off-site environmental monitoring surveys.	10 years
	i records of radiation exposure of all plant personnel, including all contractors and visitors to the plant who enter radiation control areas.	10 years
	j Records of radioactivity in liquid and gaseous wastes released to the environment.	10 years
	k Records of any special reactor tests or experiments.	10 years
	l Records of changes made in the operating procedures.	10 years
	m Inservice inspection records.	Life of plant
22	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.
	b Boiler room, condenser room, turbine room, and pump room logs, including supporting data.	6 years
	c Boiler room and turbine room reports of equipment in service and performance.	6 years
	d Equipment failure report.	6 years
	e Pumping output logs with supporting data.	6 years
	f Station output reports.	25 years for hydro, 6 years for steam or other.

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		Description	Minimum Retention Period
	g	Oil and waste reports.	6 years
	h	Coal and water logs.	6 years
	i	Gage-reading reports.	6 years
	j	Recording instrument charts.	6 years
	k	River flow data	Life of Corporation
23		Transmission and Distribution - Electric:	
	a	Substation and transmission line logs.	6 years
	b	System operator's daily logs and reports of operation.	6 years
	c	Storage battery and other equipment logs and records.	6 years
	d	Interruption logs and reports.	6 years
	e	Records of substation general inspections and operation tests.	6 years
	f	Apparatus failure reports.	6 years
	g	Line-trouble reports and records.	6 years
	h	Lightning and storm data.	6 years
	i	Insulator test records.	6 years
	j	Reports on inspections and repairs of all street openings.	6 years
	k	Records of meter tests.	Until superseding test but not less than 6 years
	l	Meter shop reports (monthly reports summarizing tests, repairs, etc.).	6 years
	m	Meter history records.	For life of meter or 6 years, whichever is longer.
	n	Transformer history records including inspections, oil tests, etc.	Life of Corporation (EPA Standard)
	o	RESERVED	
	p	Pole, tower, structure, and other equipment history records.	Life of Equipment
	q	Voltimeter records.	6 years or until superseded.
	r	Annual meter accuracy summary.	20 years
23		Transmission and Distribution - Gas:	
	a	Transmission line logs.	6 years
	b	Transmission and distribution department load dispatching operating logs.	6 years
	c	Service interruption logs and reports.	6 years
	d	records of general inspection and operating tests.	6 years
	e	Reports on inspections and repairs of all street openings.	6 years
	f	Apparatus failure reports.	6 years
	g	Records of meter tests.	Until superseding test but not less than 6 years
	h	Meter history records.	For life of meter or 6 years, whichever is longer.
	i	Meter shop reports (monthly reports summarizing tests, repairs, etc.)	3 years
	j	Gas measuring records.	6 years
	k	Transmission line operating reports.	6 years
	l	Compressor operation and reports.	6 years
	m	Gas pressure department reports.	6 years
	n	Recording instrument charts such as pressure (static and differential), temperature, specific gravity, heating value, etc.	6 years
	o	Corrosion control records.	3 years
	p	Leak and leak repair.	Life of Pipeline
	q	Annual meter accuracy summary.	20 years
23		Transmission and Distribution - Water:	
	a	Operator's daily logs and reports of operation.	6 years
	b	Equipment logs and records.	6 years
	c	Apparatus failure reports.	6 years
	d	Reports on inspections and repairs of all street openings.	6 years

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		Description	Minimum Retention Period
	e	Records of meter tests.	Until superseding test but not less than 6 years
	f	Meter history records.	For life of meter or 6 years, whichever is longer.
	g	Pipelines, structures, equipment and other history records.	For life of equipment.
	h	Meter shop reports (monthly reports summarizing tests, repairs, etc.)	6 years
24		Customers' service:	
	a	Reports of inspections of customer's premises.	6 years
	b	Records and reports of customers' service complaints.	6 years
	c	Survey of customers' premises to determine type of service and equipment to be installed.	
	d	Records of installed customers' appliances.	
	e	Reports of inspections of customers' equipment - gas	10 years
25		RESERVED	
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.	6 years
	c	Summaries of expenditures on maintenance and job orders and clearances to operating and other accounts (exclusive of plant accounts).	6 years
Personnel			
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.	2 years
	c	Requests for medical examination, medical examiner's report other than pre-employment.	3 years after termination of employment.
	d	Illness and injury records not including exposure records.	30 years
	e	Records of employee exposures to toxic substances.	Life of Corporation
	f	Records of employee exposures to radiation.	Life of Corporation
	g	Records of employee training in handling of hazardous materials.	Life of Corporation
28		Employees' benefit and pension records (includes medical retirement, savings and stock ownership plan)	
	a	Detailed computations of accruals for pension liabilities.	6 years after supersession or termination of the plan.
	b	Pension or annuity payrolls.	6 years
	c	pension or annuity checks.	3 years
	d	Plan description and summary plan description.	6 years after supersession of the plan.
	e	Plan annual reports.	3 years after supersession of the plan.
	f	Plan statements to employees and beneficiaries.	3 years after supersession of the plan.
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.	3 years after expiration.
	b	Bulletins or memoranda of general instructions issued by the company to employees pertaining to accounting, engineering, operating, maintenance and construction methods and procedures.	Destroy after expiration or supersession.
	c	Notices to employees on matters of discipline, department, and other similar subjects.	Destroy as soon as possible
Plant and Depreciation			

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		Description	Minimum Retention Period
30		Plant Ledgers:	
	a	Ledgers of utility plant accounts including land and other detailed ledgers showing the cost of utility plant by classes.	25 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 or sold, provided mortality data are retained.
31		Construction work in progress ledgers, work orders, and supplemental records:	
	a	Construction work in progress records, income ledgers, work order sheets, authorizations for expenditures, requisitions, performance reports analysis or cost reports. Analysis or cost reports showing quantities of materials used, unit costs, number of ma	5 years after clearance to the plant account
	(1)	Plant inventory ledger maintained.	5 years
	(2)	Plant inventory ledgers not maintained.	6 years after plant is retired or sold
	b	RESERVED	
	c	RESERVED	
	d	Authorizations for expenditures for additions to utility plant, including memoranda showing the detailed estimates of cost and the basis therefore (including original and revised or subsequent authorizations).	5 years
	e	Requisitions and registers of authorizations for utility plant expenditures.	5 years
	f	Completion or performance reports showing comparison between authorized estimated and actual expenditures for utility plant additions.	5 years
	g	RESERVED	
	h	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 as soon as possible
	i	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.	6 years after plant is retired or sold.
	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.	6 years after retirement
	c	Registers of retirement work orders.	6 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
	(1)	Plant inventory ledger maintained.	10 years
	(2)	Plant inventory ledgers not maintained.	6 years after plant is retired or sold
34		Appraisals and valuations:	
	a	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 disposal.
	b	Determinations of amounts by which properties or investments of the company or any of its associated companies will be either written up or written down as a result of:	
	(1)	Mergers or acquisitions	10 years after completion of transaction or as ordered by the Commission
	(2)	Asset impairments.	10 years after recognition of asset impairment.

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		Description	Minimum Retention Period
	(3)	Other bases.	10 years after the asset was written up or down.
35		The original or reproduction of engineering records, drawings, and other supporting data for proposed or as-constructed facilities: Maps, diagrams, profiles, photographs, field survey notes, plot plan, detail drawings, records of engineering studies, and	Retain until retired or abandoned.
36		RESERVED	
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 or sold
	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 for the utility and for supervision and engineering relating to construction work.)	6 years after plant is retired or sold
	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 have dissolved.
38		Records pertaining to reclassifications of utility plant accounts to conform to prescribed systems of accounts, including supporting papers showing the basis for such reclassifications.	6 years
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.	25 years
Purchases and Stores			
40		Procurements:	
	a	Agreements for the acquisition of goods or the 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.	
	(1)	For goods or services relating to plant construction.	25 years
	(2)	For other goods or services.	6 years
	b	Supporting documents evidencing all relevant elements of the procurement including bids and proposals:	
	(1)	Accepted bids and proposals.	6 years
	(2)	Unaccepted bids and proposals or summaries thereof.	6 years
	(3)	All other supporting records such as requisitions, advice's from suppliers, registers or similar records of invoices.	2 years
41		Material ledgers: ledger sheets of materials and supplies received, issued, and on hand.	6 years after the date records/ledgers were created.
42		Materials and supplies received and issued:	
	a	Records and reports pertaining to receipt of materials and supplies.	2 years
	(1)	Plant	25 years
	(2)	Non-Plant	6 years
	b	Records of inspecting and testing materials and supplies.	2 years
	c	Records showing the detailed distribution of materials and supplies issued during accounting periods.	
	(1)	Plant	25 years
	(2)	Non-Plant	6 years

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	Description	Minimum Retention Period
	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.	Destroy as soon as possible if the basic information contained thereon is transferred to other records
	e RESERVED	
43	Records of sales of scrap and materials and supplies and disposal of waste materials:	
	a Contracts and authorizations for sale of scrap and materials and supplies.	6 years after expiration of contract
	(1) Non-toxic waste materials.	Life of Corporation
	(2) Toxic waste materials including environmental contaminants, PCB's, nuclear waste, etc.	Life of Corporation
	b Memoranda pertaining to sale of scrap and materials and supplies.	6 years after expiration of contract
	c Contracts, permits, and authorizations pertaining to disposal of waste materials.	Life of Corporation
	d Records evidencing disposal of non-toxic and toxic (environmental contaminants, PCB's, nuclear waste, etc.) waste materials including destinations, routes, bills of lading, manifests, storage, containers, and other documents supporting disposal.	Life of Corporation
44	Inventories of materials and supplies:	
	a General inventories of materials and supplies including accounting adjustments required to bring stores records into agreement with physical inventories.	2 years
	b Stock cards, inventory cards, and other inventory records if summarized by records covered by a	Destroy as soon as possible
	c Minor inventories of materials and supplies on hand if not reflected in adjustments of accounts.	Destroy as soon as possible
Revenue Accounting and Collecting		
45	Customers' service applications and contracts:	
	a Applications for utility service and other records	6 years after expiration or cancellation
	b Reserved	
	c Reserved	
	d Applications for utility service which were withdrawn by applicant or not granted by the utility.	1 year
	e Contracts of sales agreements with customers and others for sale of merchandise and appliances.	6 years after sales agreement is discharged.
	f Contracts for lease of equipment to customers, including receipts for same.	6 years after expiration or cancellation
	g Applications and contracts for line extensions and records pertaining to such contracts.	
	(1) Covered by refundable deposits or guarantees or revenue.	6 years after refund or completion.
	(2) For which donations or contributions are made by customers or others.	Until receipt of Commission audit report or 6 years after the auditor's exit conference, whichever occurs first.
46	Rate schedules:	
	a General files of published rate sheets and schedules of utility service. (Including schedules suspended or superseded.)	Life of Corporation
	b Reserved	
47	Customers' guarantee deposits:	
	a Customers' deposit ledgers or card records.	6 years after refund
	b Customers' deposit certificate books.	6 years after refund
	c Receipts for customers' deposits refunded.	6 years after refund
	d Receipts for interest on customers' deposits.	6 years after refund

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		Description	Minimum Retention Period
48		Meter reading sheets and records:	
	a	Superseded meter reading sheets.	6 years or next test, whichever is longer
	b	Meter reread sheets (special readings to check high or low consumption).	6 years
	c	Customers' reading cards.	2 years
	d	Connection and disconnection orders.	2 years
	e	Reserved	
	f	Reserved	
49		Maximum demand, pressure, temperature, and specific gravity charts and demand meter record cards.	2 years
50		Miscellaneous billing data:	
	a	Reserved	
	b	Service and inspection orders from which customers are charged and sundry charge advice's.	2 years
	c	Authorizations for charges under utility service contracts.	1 year after expiration of contract.
	d	Reserved	
51		Revenue summaries: Summaries of monthly operating revenues according to classes of service. Including summaries of forfeited discounts and penalties	5 years
52		Customers' ledgers and other records used in lieu thereof:	
	a	Customers' ledgers.	6 years or until no longer needed to adjust customers' bills or from date of one meter test to the next, whichever is longer.
	b	Records used in lieu of customers' ledgers, such as bill summaries, registers, bills stubs, etc.	6 years or until no longer needed to adjust customers' bills or from date of one meter test to the next, whichever is longer.
	c	Copies of large bills:	
		(1) If details are transcribed to ledgers covered by Item a above.	Destroy as soon as possible.
		(2) If details are not transcribed to ledgers.	6 years or until no longer needed to adjust customers' bills or from date of one meter test to the next, whichever is longer.
	d	Trial balances of ledgers referred to above.	1 year
	e	Reserved	
	f	Reserved	
	g	Reserved	
53		Merchandise sales-accounting and collecting:	
	a	Merchandise sales tickets (duplicates) and charge slips for work done.	2 years
	b	Merchandise registers and summaries of sales.	3 years
	c	Merchandise ledgers and installment records.	1 year after completion of payments.
	d	Merchandise sales returns and adjustment tickets.	Destroy as soon as possible after annual audit and 1 year after account is settled
	e	Cashiers' stubs for merchandise collections.	1 year
	f	Cashiers' periodic reports and statements of collection on merchandise accounts.	2 years
	g	Reserved	
	h	Reports relating to status of merchandise accounts receivable.	2 years
	i	Job orders and supporting details of charges to customers for work done.	3 years
	j	Indexes and trial balances of merchandise ledgers.	2 years
54		Collection reports and records:	

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		Description	Minimum Retention Period
	a	Periodic reports, lists, and summaries of collections of operating revenues by collectors, agents, and local or divisional or district offices.	2 years
	b	Bill stubs, copies of bills, collection slips, and other records pertaining to collections, summarized or detailed in daily or periodic cash reports.	3 months
	c	Memorandum records of remittances from local or branch offices.	3 months
55		Customers' account adjustments:	
	a	Records pertaining to adjustments of customers' accounts for overcharges, undercharges, and other errors, results of which have been transcribed to other records.	2 years
	b	Records of high-bill complaints whether or not resulting in adjustments to customers' accounts.	2 years
56		Uncollectible accounts and customers' credit records:	
	a	Records of rating, credit classifications, and investigations of customers.	Destroy as soon as possible.
	b	Ledger accounts and supporting details of customers' accounts considered to be uncollectible.	3 years after period legally collectible
	c	Reports and statements showing age and status of customers' accounts.	2 years
	d	Data on unpaid final bills.	3 years after period legally collectible
	e	Authorizations for writing off customers' accounts.	3 years after period legally collectible
Tax			
57		Tax records:	
	a	Copies of tax returns and schedules filed with taxing authorities, supporting work papers, records of appeals, tax bills and receipts for payment. (See item 15b for vouchers evidencing disbursements):	
	(1)	Federal and state income tax returns.	2 years after final tax liability is determined
	(2)	Property tax returns.	2 years after final tax liability is determined
	(3)	Sales and use taxes.	2 years
	(4)	Other taxes.	2 years after final tax liability is determined
	(5)	Agreements between associate companies as to allocation of consolidated income taxes.	2 years after final tax liability is determined
	(6)	Schedule of allocation of consolidating federal income taxes among associate companies.	2 years after final tax liability is determined
	(7)	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 a	6 years after absorption of deferred credits.
	b	Reserved	
	c	Filings with taxing authorities to qualify employee benefit plans.	5 years after discontinuance of plan
	d	Information returns and reports to taxing authorities.	3 years after final tax liability and audit settlement is determined
	e	Restatements of schedules of taxes paid after giving effect to refunds and additional assessments.	6 years
Treasury			
58		Statements of funds and deposits:	
	a	Statements of periodic deposits with fund administrators or trustees.	Retain records for the most recent 3 years
	b	Statements of periodic withdrawals from fund.	Retain records for the most recent 3 years
	c	Statements prepared by fund administrator or trustees of fund activity including:	

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		Description	Minimum Retention Period
	(1)	Beginning of the year fund balance.	Retain records until the fund is dissolved or terminated.
	(2)	Deposits with the fund.	Retain records until the fund is dissolved or terminated.
	(3)	Acquisition of investments held by the fund.	Retain records until the fund is dissolved or terminated.
	(4)	Disposition of investments held by the fund.	Retain records until the fund is dissolved or terminated.
	(5)	Disbursements from the fund, including party to whom disbursement was made.	Retain records until the fund is dissolved or terminated.
	(6)	End of year fund balance.	Retain records until the fund is dissolved or terminated.
	d	Requisitions and receipts for funds furnished managers, agents, and others.	Destroy as soon as possible after funds have been returned or accounted for.
	e	Records of fidelity bonds of employees and others responsible for funds of the utility.	Destroy as soon as possible after liability of bonding company has expired.
	f	Reports and estimates of funds required for general and special purposes.	Destroy as soon as possible
59		Records of deposits with banks and others:	
	a	Copies of bank deposit slips.	2 years
	b	Advice of deposits made when information has been transcribed on other records which are retained.	2 years
	c	Statements from depository showing the details of funds received, disbursed, transferred, and balances on deposit.	2 years
	d	Bank reconciliation papers.	2 years
	e	Statements from banks of interest credits.	2 years
	f	Check stubs, registers, or other records of checks issued.	3 years
60		Records of receipts and disbursements:	
	a	Daily or other periodic statements of receipts or disbursements of funds.	2 years
	b	Periodic statements of outstanding vouchers, checks, drafts, etc. issued and not presented.	2 years
	c	Reports of associates showing working fund transactions and summaries thereof.	2 years
	d	Reports of revenue collections by field cashiers, pay stations, etc.	2 years
		Miscellaneous	
61		Statistics:	
	a	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 an	
	(1)	Annual reports.	5 years
	(2)	Quarterly, monthly, or other period.	2 years
	b	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 as soon as possible.
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 inves	3 years
63		Correspondence (Change to Miscellaneous Correspondence):	

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		Description	Minimum Retention Period
	a	Correspondence and indexes thereto relating to offices covered by other items of these regulations.	Destroy as soon as possible
	b	Stenographers' notebooks and dictaphone or other mechanical device records.	Destroy as soon as possible
	c	Mailing lists of prospects for appliance sales, securities, etc.	Destroy as soon as possible
64		Records of predecessors and former associates.	10 years
64		Records of predecessor companies.	Retain consistent with the requirements for the same types of records for the utility.
65		Reports to federal and state regulatory commissions:	
	a	Annual financial, operating and statistical reports.	5 years
	b	Monthly and quarterly reports of operating revenues, expenses, and statistics.	2 years after date of report
	c	Special or periodic reports on the following subjects:	
	(1)	Transactions with associated companies.	5 years
	(2)	Budgets of expenditures.	3 years
	(3)	Accidents.	5 years
	(4)	Employees and wages.	5 years
	(5)	Loans to officers and employees.	5 years after fully paid
	(6)	Issues of securities.	25 years or until all securities covered are retired, whichever is shorter.
	(7)	Purchases and sales, utility properties.	Life of Corporation
	(8)	Plant changes - units added and retired.	Life of Corporation
	(9)	Service interruptions	6 years
	d	Cost of service reports filed under Section 133 of the Public Utility Regulatory Policies Act (PURPA).	5 years
	e	Hazardous waste reports.	Life of Corporation
	f	Reports filed under federal and state holding company (Public Utility Holding Company Act (PUHCA) and Wisconsin Utility Holding Company Act (WUHCA)) regulations.	5 years
66		Other miscellaneous records:	
	a	Copies or records of advertisements by the company in behalf of itself or any associate company in newspapers, magazines and other publications.	2 years
	b	RESERVED	
	c	RESERVED	
	d	Destruction of records certificates or other notifications.	6 years