

GUAM POWER AUTHORITY Standard Operating Procedures	No.: SOP -039	Prepared By: Joyce Sayama, Management Analyst IV <i>Joyce Sayama</i>
	Reviewed By: D. Graham Botha Legal Counsel <i>D. Graham Botha</i>	
Title: RECORDS RETENTION SCHEDULE	Approved By: <i>John M. Benavente</i> John M. Benavente, P.E., General Manager	
Effective Date: 07/03/17	Supersedes No.	Page 1 of 23

SCHEDULE OF RECORDS & PERIODS OF RETENTION

DESCRIPTION

RETENTION PERIOD

GENERAL:

1. Debt Security Records:

- | | |
|---|--|
| a. Registered Bond – debenture ledgers | 3 years after redemption |
| b. Bond and debenture subscription accounts, warrants, subscription notices, request allotment and essential papers thereto | 3 years after settlement |
| c. Stubs or similar records of bond and debenture certificates issued | 3 years after redemption |
| d. Papers pertaining to supporting transfers of registered bonds and debentures: | |
| i. Papers that are recorded officially in court or in office of some public recording authority; and other papers presented by any bank in its capacity as fiduciary, plus misc. papers | Destroy at option, return to holders of bonds or debentures |
| e. Records of bonds and debenture interest coupons paid and unpaid. | Destroy at option |
| f. Trust indentures, loan agreements or other contracts or agreements securing debts securities issued. | 6 years after redemption |
| g. Copies of reports, statements, or memoranda filed with Trustee(s) pursuant to provisions of trust indenture or other security instrument or agreement securing debt securities issued. | 6 years after redemption |
| h. Paid or canceled debt securities evidencing temporary borrowing. | 3 years after payment or cancellation, provided other records of issuance of payment or cancellation are maintained. |

CODES: *REVISED #ADDED

Standard Operating Procedures	No. SOP-039	Issued: 7/03/17	Page 2 of 23
-------------------------------	-------------	-----------------	--------------

DESCRIPTION

RETENTION PERIOD

2. Organizational Documents:

- | | |
|--|------------------------------------|
| a. Public Law authorizing operations as a public utility | Life of the Guam Power Authority |
| b. Organization diagrams and charts. | Destroy at option after expiration |

3. Contracts and Agreements:

- | | |
|---|--|
| a. Service contracts such as Management, Accounting, and Financial Services | 6 years after expiration or cancellation |
| b. Lease pertaining to rentals or property to or from others. | 6 years after expiration or cancellation |
| c. Contracts or agreements with individual employees, labor union, relative to wage rates, hours and similar matters. | 6 years after expiration or cancellation |
| d. Contracts or agreements for acquisition or disposal of investments (excluding temporary cash investment). | 25 years after disposal |

4. Accountant, Auditor and Theft Reports:

- | | |
|---|---|
| a. Reports of examination and audits by accountants and auditors not in the employ of the Utility (such as reports of public accounting firms and regulatory commission accountants). | 7 years after date of report or Commission audit, whichever comes last. |
| b. Internal audit reports/memorandum and workpapers | 5 years after the issue date of the report |
| c. Meter tampering and theft reports/case files maintained by Revenue Protection Services in original form# | 5 years after the report date |

GENERAL ACCOUNTING RECORDS

5. General and Subsidiary Ledgers:

- | | |
|--|----------|
| a. General ledgers | 50 years |
| b. Ledgers, subsidiary or auxiliary to general ledgers | 50 years |

CODES: *REVISED #ADDED

Standard Operating Procedures	No. SOP- 039	Issued: 7/03/17	Page 3 of 23
-------------------------------	--------------	-----------------	--------------

DESCRIPTION

RETENTION PERIOD

- | | |
|---|--------------------------|
| c. Trial balance sheets of general and subsidiary ledgers. | 2 years |
| 6. Journals: General and Subsidiary | 50 years |
| 7. Journal vouchers and journal entries including supporting detail: | |
| a. Journal vouchers and journal entries | 50 years |
| b. Analyses, summarizations, distributions and other computations which support journal vouchers and journal entries: | |
| i. Charging Plant Accounts | 6 years |
| ii. Charging all accounts | 6 years |
| 8. Cash Books: | |
| a. General and subsidiary or auxiliary books | 10 yrs after close of FY |
| 9. Voucher Registers: | |
| a. Voucher registers or similar records when used as a year source document. | 6 years |
| 10. Vouchers: | |
| a. Paid and canceled vouchers (1-copy-analysis sheets showing detailed distribution of charges on individual vouchers and other supporting papers). | 6 years |
| b. Original bills and invoices for materials, services, etc., paid by vouchers. | 6 years |
| c. Paid checks and receipts for payments by voucher or otherwise. | 6 years |
| d. Authorization for payment of specific vouchers. | 6 years |
| e. List of unaudited (accounts payable) list of vouchers and memorandum regarding changes in unaudited bills. | Destroy at option |

Standard Operating Procedures	No. SOP-039	Issued: 7/03/17	Page 4 of 23
-------------------------------	-------------	-----------------	--------------

DESCRIPTION

RETENTION PERIOD

11. Accounts Receivable:

- | | |
|---|--------------------------|
| 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 |
| c. Accounting department copies of invoices issued and supporting papers which do not accompany the original invoices and authorizations for charges including supporting papers. | 3 years after settlement |
| d. Periodic statements of unsettled accounts, except trial balances. | Destroy at option |
| e. Schedule of invoices issued. | Destroy at option |

- | | |
|---|---------------------------------------|
| 12. Records of securities owned, in treasury or with custodians (excluding temporary investment of cash). | 6 years after disposal of investment. |
|---|---------------------------------------|

13. Payroll Records:

- | | |
|--|--|
| a. Payroll sheets or register of payments of salaries and wages. | 6 years |
| b. Records showing the distribution of salaries and wages paid and summaries or recapitulation statements of such distribution. | 6 years |
| c. Timesheets, time entry reports, time cards, workmen's reports and other records showing hours worked, description of work and accounts to be charged: | |
| i. When used as a basis for payment of salaries and wages
Supporting records described in subsection 13a. | Destroy at option if the basis of information is transferred to other records. |
| ii. When used solely as a basis for supporting records described in subsection 13a. | Destroy at option |
| d. Paid checks, receipts of wages paid in cash and other evidences of payments for services rendered by employees. | 3 years |

CODES: *REVISED #ADDED

Standard Operating Procedures	No. SOP-039	Issued: 7/03/17	Page 5 of 23
-------------------------------	-------------	-----------------	--------------

DESCRIPTION

RETENTION PERIOD

- | | |
|---|---|
| e. Applications and authorization for charges in wage and salary rates, summaries and reports of changes in payrolls and similar records. | 3 years |
| f. Applications for payroll change not authorized. | Destroy at option |
| g. Payroll authorizations and records of authorized positions. | 3 years |
| h. Records of deductions from payroll | Destroy at option |
| i. Comparative or analytical statements of payrolls | Destroy at option |
| j. Employee's individual earnings record. | 6 years after termination of employment |
14. Assignments garnishments, attachments:
- | | |
|--|-------------------|
| a. Record of assignments, attachments, garnishments of employees' salaries, including files of notices, etc. | Destroy at option |
|--|-------------------|

INSURANCE

15. Insurance Records:

- | | |
|--|--|
| a. Record of insurance policies in force, showing coverage, premiums paid and entry dates | Destroy at option after expiration of policies |
| b. Insurance policies | Destroy at option |
| c. Records of amounts recovered from insurance companies in connection with losses and claims against insurance companies including reports of losses and supporting papers. | 6 years |
| d. Inspector's reports and records of condition of property | Destroy when superseded |

16. Injuries and damages:

- | | |
|--|--------------------------|
| a. Claim registers, cards or book indexes and similar records in connection with claims against the company in connection with accidents resulting in damage to the property of others as personal injuries. | 2 years after settlement |
|--|--------------------------|

CODES: *REVISED #ADDED

Standard Operating Procedures	No. SOP-039	Issued: 7/03/17	Page 6 of 23
-------------------------------	-------------	-----------------	--------------

DESCRIPTION

RETENTION PERIOD

- | | |
|--|--------------------------|
| b. Papers, reports, statement of witnesses, etc. necessary to the support or rejection of individual claims against the company. | 2 years after settlement |
| c. Detailed schedule or spread sheet of payments to others for personal injuries or for property damage. | 2 years after settlement |

OPERATIONS AND MAINTENANCE

17. Generation:

- | | |
|--|--|
| a. Boiler room, condenser room, turbine room and pump room logs, including supporting data | 3 years |
| b. Boiler room and turbine room reports of equipment in-service | 3 years |
| c. Boiler tube failure report | 10 years |
| d. Generation and output logs with supporting data | 6 years |
| e. Station and system generation report | 25 years |
| f. Generating high-tension and low-tension load records | 3 years |
| g. Oil and waste reports | 3 years |
| h. Load curves, temperature logs, coal and water logs | 3 years |
| i. Gage-reading reports | 2 years |
| j. Recording instrument charts | 1 year, except where the basic chart information is transferred to another record, the charts need only be retained 6 months provided the record containing the basic data is retained 1 year. |

CODES: *REVISED #ADDED

Standard Operating Procedures	No. SOP, 039	Issued: 7/03/17	Page 7 of 23
-------------------------------	--------------	-----------------	--------------

DESCRIPTION

RETENTION PERIOD

k. Load dispatchers and station permits.	1 year, except where the basic chart information is transferred to another record, the charts need only be retained 6 months provided the record containing the basic data is retained 1 year.
l. JDE Equipment work orders and equipment history	10 years
18. Power Systems Control Center:	
a. Transmission and Distribution line logs	3 years
b. System operators' daily logs and report of operation	3 years
c. Interruption logs and reports	6 years
19. Transmission and Distribution:	
a. Records of substation general inspections and operation test	3 years
b. Apparatus failure reports.	6 years
c. Line-trouble reports and records	3 years
d. Lightning and storm data	6 years
e. Insulator test records	3 years
f. Reports on inspections and repairs of all street lights	6 years
g. Record of meter tests	Until superseding test but not less than 2 years, or as necessary to comply with service rules regarding refund on fast meters.
h. Meter shop reports (monthly reports summarizing tests, repairs, etc.)	3 years

Standard Operating Procedures	No. SOP-039	Issued: 7/03/17	Page 8 of 23
-------------------------------	-------------	-----------------	--------------

DESCRIPTION

RETENTION PERIOD

i. Transformer history records	For life of transformer
j. Records of transformer inspection, oil test, etc.	Destroy at option
k. Pole, tower, structure, equipment and other history records	For life of equipment
l. Timesheets, Leave Forms, OT/CT justifications	1 year
20. Customer Service:	
a. Building/property ownership or landlord and tenant contract	5yrs after svcs termination of acct
b. Inspection report, location of service premises and type of service (residential or commercial) and type of meter registered	5yrs after svcs termination of acct
c. Records and reports of customer service complaints	5yrs after svcs termination of acct
d. Inactive accounts with zero balance	5yrs after svcs termination of acct
e. Inactive accounts with balance	5yrs after svcs termination of acct
21. Maintenance Work Orders and Job Orders:	
a. Maintenance Work Orders and Job Orders are filed in the customer's folder after completion and billed fees:	
i. Authorizations for expenditures for maintenance work to be covered by work orders, including memoranda showing the estimates of cost to be incurred.	5yrs after svcs termination of acct
ii. Work order sheets to which are posted in detail the entries of labor, material and other charges in connection with maintenance and other work pertaining to utility operations.	5yrs after svcs termination of acct
22. Customer Service Applications and Contracts:	
a. Application for utility service for which contracts have been executed	2 years
b. Application for utility service used in lieu of contracts.	2 years
c. Contracts and card files or other records thereof with customers	2 years after expiration or cancellation

CODES: *REVISED #ADDED

Standard Operating Procedures	No. SOP-039	Issued: 7/03/17	Page 9 of 23
-------------------------------	-------------	-----------------	--------------

DESCRIPTION

RETENTION PERIOD

- | | |
|--|------------------------------------|
| d. Applications for utility service which were withdrawn by or not granted by the utility. | 2 years |
| e. Applications and contracts for extension covered by refundable deposits or guarantees or revenue, also records pertaining to such contracts | 2 yrs after entire amount refunded |

HUMAN RESOURCES

23. Personnel Records:

- | | |
|---|---|
| a. Correspondence, Public Laws and Executive Orders that document the development and establishment of all policies, plans and procedures for administering Territorial laws and regulations pertaining to Human Resources. | Permanent |
| b. Legal reports | Permanent |
| c. Official Employee/Personnel File | Permanent |
| d. Employee Record Cards | Permanent |
| e. Notification of Personnel Action | Permanent |
| f. Employee Performance Evaluation | Permanent |
| g. Performance Evaluation Appeal | Permanent |
| h. Classification Standards | Dispose three (3) years after position is abolished or description is superseded. |
| i. Classification Reports | 3 years from the date of the creation of the document or approval/non-approval decision whichever is later. |

Standard Operating Procedures	No. SOP-039	Issued: 7/03/17	Page 10 of 23
-------------------------------	-------------	-----------------	---------------

DESCRIPTION

RETENTION PERIOD

j. Employee Interview Records (Selection/Non-Selection)	3 years after the creation of the document or the hire/no hire decision whichever is later. (3 years for federal contractors, ex. Apprentices)
k. Eligibility List	1 year from the established date of document.
l. Employment Application Forms (Selected) (Not Selected)	Permanent 3 years
m. Employment Contracts#	3 years
n. Job Posting#	3 years
o. Job Advertisement#	3 years
p. I-9 Form Immigration Reform and Contract Act (IRCA)#	3 years after date of hire or 1 year after date of termination whichever is later.
q. Screening test for employment (HR assessments employment tests) #	3 years
r. Grievance Appeal	Dispose 3 years from the date of appeal decision. If a dispute has not yet been reconciled, retain all documents relating to that employee.
s. Adverse Action Records#	Permanent
t. Family Medical Leave Act (FMLA) Documentation#	3 years after leave ends
u. Drug Test Records#: Non-Positive Result Positive Result	1 year after test date Permanent

CODES: *REVISED #ADDED

Standard Operating Procedures	No. SOP -039	Issued: 7/03/17	Page 11 of 23
-------------------------------	--------------	-----------------	---------------

DESCRIPTION

RETENTION PERIOD

v. HR Medical Reports#:

This includes (but not limited to) fit-for-duty exams,
Special medical screening, counseling

Permanent

w. Alcohol Records#:

Results indicating an alcohol concentration of less than
0.04% for employees under the age of 21; and less than
0.08% for employees 21 years of age and above.

1 year after test date

Results indicating an alcohol concentration of 0.04% or
greater for employees under the age of 21; and greater than
0.08% for employees 21 years of age and above#.

5 years after test date

x. EEO-1 Summary Report#

Most recent year kept on file

y. Records or charges of discrimination and any personnel records relevant to a pending charge#

Until final disposition

z. HR Workplace Investigation Reports (for serious-incident reports such as violence, sexual harassment)#

Term of Employment

PLANT AND DEPRECIATION

24. Plant Ledgers:

a. Ledgers of utility plant accounts including land and other detailed ledgers showing the cost of utility plant by classes.

50 years

b. Continuing plant inventory ledger, book or cards showing description, location, quantities, cost, etc. of physical units (or items) of utility plant owned.

6 yrs after plant is retired,
provided mortality data
are retained

25. Construction work in progress ledgers, work orders and supporting records:

CODES: *REVISED #ADDED

Standard Operating Procedures	No. SOP-039	Issued: 7/03/17	Page 12 of 23
-------------------------------	-------------	-----------------	---------------

DESCRIPTION

RETENTION PERIOD

- | | |
|--|---|
| a. Construction work in progress ledgers. | 10 yrs after clearance to the plant account, provided continuing plant monitoring records are maintained; otherwise 6 yrs after plant is retired |
| b. Work order sheets to which are posted in summary form or in detail entries of labor, materials and other charges for utility plant additions and the entries closing work orders to utility plant in service at completion. | 10 years |
| c. Authorization for expenditures for additions to utility plant, including memorandum showing the detailed estimates of cost and bases therefore (including original and revised or subsequent authorizations.) | 10 years |
| d. Requisitions and registers of authorization for utility plant expenditures. | 10 years |
| e. Completion of performance reports showing comparison between authorized estimates and actual expenditures for utility plant additions. | 10 years |
| f. Analysis or cost reports showing quantities of materials used, unit costs, number of man-hours, etc. in connection with completed construction project. | 10 years after clearance with plant account, provided continuing plant monitoring records are maintained; otherwise 6 yrs after plant is retired. |
| g. Records and reports pertaining to progress of construction work, the order in which jobs are to be completed and similar records which do not form a basis of entries to the accounts. | Destroy at option |

CODES: *REVISED #ADDED

DESCRIPTION

RETENTION PERIOD

- | | | |
|-----|--|--|
| 26. | Retirement work in progress ledgers, work orders and supplemental records: | |
| a. | Work order sheets to which are posted the entries for removal costs, materials recovered and credits to utility plant accounts for cost of plant retired. | 10 yrs after plant is retired. |
| b. | Authorizations for retirement of utility plant, including memorandum showing the basis for determination of cost of plant to be retired and estimates of salvage and removal cost. | 10 yrs after clearance to the plant account, provided continuing plant monitoring records are maintained; otherwise, 6 yrs after plant is retired. |
| c. | Registers of retirement work orders | 10 years |
| 27. | 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 yrs after clearance to the plant account, provided continuing plant monitoring records are maintained; otherwise, 6 yrs after plant is retired. |
| 28. | Appraisal and Valuations: | |
| a. | Appraisals and valuations made by the company of each properties or investments. (includes all records essentials thereto). | 3 yrs after disposition, termination of lease, or write-off of property or investment. |
| 29. | The original or reproductions of engineering records, drawings and other supporting data for proposed as constructed utility facilities: | |
| a. | Maps, diagrams, profiles, photographs, field survey notes, plot plan, detail drawings, records of engineering studies and similar records showing the location of proposed or as-constructed facilities. | |

Standard Operating Procedures	No. SOP-039	Issued: 7/03/17	Page 14 of 23
-------------------------------	-------------	-----------------	---------------

DESCRIPTION

RETENTION PERIOD

i. If construction of facility results wholly, or in part		Records pertinent to constructed facility until record is superseded or 6 years after facility is retired.
ii. If construction of facility does not result.		Destroy at option, after complete accounting for expenses incurred.
30.	Contracts and other agreements relating to utility records:	
a.	Contracts relating to acquisition or sale plant.	6 yrs after plant is retired.
b.	Contracts and other agreements relating to services performed in connection with construction of utility plant (including contracts for the utility and for supervision and engineering relating to construction work).	6 years
31.	Records pertaining to reclassification of utility plant accounts to conform prescribed system of accounts, including supporting papers showing the basis for such reclassification.	6 years
32.	Records of accumulated provisions for depreciation and depletion of utility plant:	
a.	Detailed record or analysis sheets segregating the accumulated depreciation according to functional classification of plants.	25 years
b.	Records supporting computation of depreciation and depletion expense of utility plant, including such data as life and salvage studies.	25 years
33.	Procurement:	
a.	Agreements entered into for acquisition of goods or the performance of services, includes all forms of agreements but not limited to: Letter of intent, exchange of correspondence, term contract, rental agreements and various type of purchase orders:	
b.	Supporting documents including Invitation of Bids (IFBs) and Request for Proposals (RFPs) evidencing all relevant elements of procurement.	6 years

Standard Operating Procedures	No. SOP-039	Issued: 7/03/17	Page 15 of 23
-------------------------------	-------------	-----------------	---------------

DESCRIPTION

RETENTION PERIOD

- | | |
|---|----------|
| c. All procurement for goods and/or services: | 6 years |
| i. Small purchase below \$15,000.00 | |
| ii. Construction below \$50,000.00 | |
| d. Sole Source and Emergency Procurement | 5 years |
| e. Bond Funds | Lifetime |
| f. Federal Grants (i.e., FEMA) | Lifetime |

34. Materials and Supplies Received and Issued:

- | | |
|--|---------|
| a. Records and reports pertaining to receipt of material and supplies | 2 years |
| b. Records of inspecting and testing
(i.e. testing data, factory testing, wire certification, etc) | 2 years |
| c. Records showing the work order and detailed distribution of materials
and supplies issued during annual physical period. | 2 years |
| i. Copy with Supply Warehouse | |
| ii. Original with Plant Accounting | |
| d. Record of materials issued, transferred, or return stock showing
quantities, with return credit receipt. | 2 years |
| i. Copy with Supply Warehouse | |
| ii. Original with Plant Accounting | |

35. Records of Sales of Scrap, Materials and Supplies:

- | | |
|--|---------|
| a. Authorization for sale of scrap, materials and supplies | 3 years |
| b. Contracts for sale of scraps, materials and supplies | 3 years |

36. Inventories of Materials and Supplies:

CODES: *REVISED #ADDED

Standard Operating Procedures	No. SOP-039	Issued: 7/03/17	Page 16 of 23
-------------------------------	-------------	-----------------	---------------

DESCRIPTION

RETENTION PERIOD

a. General inventories of materials and supplies on hand with records of adjustments of accounts, required to bring stores records to agreement with physical agreement with physical inventories. Destroy at option after completion of annual audit by independent auditors.

b. Stock cards, inventory cards and other detailed records pertaining to the taking of Inventories if abstracted into records covered by subsection 36a. Destroy at option

37. Rate Schedules:

a. General files of published rate sheets and schedules of utility service (inclusion of schedule suspended or superseded). 50 years

38. Customer Guarantee Deposits:

a. Customer deposit ledgers or card records. 6 years after refund

b. Receipts for customer deposits refunded. 6 years after refund

c. Receipts for interest on customer deposit. 6 years after refund

39. Meter Reading Sheets and Records:

a. Superseded meter reading sheets 6 years or as may be necessary to comply with service rules regarding refunds on fast meters.

b. Meter re-read (special readings to check high or low consumption) 3 years

c. Connection and disconnection orders. 1 year

40. Miscellaneous Billing Data:

a. Billing department's copies of contracts with customers Destroy at option

b. Service and inspection orders from which customers are charged sundry charge advises. 6 years

Standard Operating Procedures	No. SOP, 039	Issued: 7/03/17	Page 17 of 23
-------------------------------	--------------	-----------------	---------------

DESCRIPTION

RETENTION PERIOD

- | | |
|--|---|
| <ul style="list-style-type: none"> c. Authorizations for charges under utility service contracts. d. Standard billing sheets or schedules. <p>41. Revenue Summaries:</p> <ul style="list-style-type: none"> a. Summaries or monthly operating revenues according to classes of service for entire utility. <p>42. Customer ledgers and other records used thereof:</p> <ul style="list-style-type: none"> a. Customer's ledgers b. Records in lieu of customer's ledgers such as bill summaries, registers, bill stubs, etc. c. Copies of large bills: <ul style="list-style-type: none"> i. If details are not transcribed to ledgers ii. If details are transcribed to ledgers covered by subsection 42a d. Trial balances of ledgers e. Change of address notices f. Cards and other records relating to forfeited discounts <p>43. Collections reports and records:</p> <ul style="list-style-type: none"> a. Periodic reports, lists and summaries of collections of operating revenues by collections and agents. b. Bill stubs, copies of bills, collection slips and other records | <p>2 yrs after expiration of contract. Destroy at option</p> <p>Destroy at option</p> <p>6 years</p> <p>2 years or as may be necessary to comply with service rules regarding refunds on meters</p> <p>2 years or as may be necessary to comply with service rules regarding refunds on meters</p> <p>2 years</p> <p>Destroy at option</p> <p>1 year</p> <p>1 year</p> <p>2 years</p> <p>2 years*</p> <p>2 yrs (for auditing purposes)*</p> |
|--|---|

CODES: *REVISED #ADDED

Standard Operating Procedures	No. SOP-039	Issued: 7/03/17	Page 18 of 23
-------------------------------	-------------	-----------------	---------------

DESCRIPTION

RETENTION PERIOD

44. Customer's Account Adjustments:

- | | |
|--|---------|
| a. Detailed records pertaining to adjustments of customers account of over-charges, under-charges and other errors, results of which have been transcribed to other records. | 2 years |
| b. Detailed records of high bill complaints whether or not resulting in adjustment to customers account. | 2 years |

45. Uncollectible accounts and customers credit records:

- | | |
|--|---|
| a. Records of ratings, credit classifications, and investigations of customers. | 3 years |
| b. Ledger accounts and supporting details of customer's accounts considered to be uncollectible. | For period of 3 yrs legally collectible |
| c. Reports and statements showing age and status of customer's account. | 2 years |
| d. Data on unpaid bills | 2 years |
| e. Authorizations for writings off customer's accounts. | 3 years |

TREASURY

46. Cash Management#

- | | |
|---|---------|
| a. Payment coupon receipts and daily cashier's report | 2 years |
| b. Cashier's daily month to date reports and official receipt | 5 years |

47. Statement of Funds and Deposits:

- | | |
|--|-------------------|
| a. Summaries and periodic statements of cash balances on hand and with 3 years depositories. | 3 years |
| b. Statement of manager and agent's cash balances on hand and with depositories. | 3 years |
| c. Authorizations for the Statements of Transfer of Funds from one depository to another . | Destroy at option |

CODES: *REVISED #ADDED

Standard Operating Procedures	No. SOP -039	Issued 7/03/17	Page 19 of 23
-------------------------------	--------------	----------------	---------------

DESCRIPTION

RETENTION PERIOD

- | | |
|--|--|
| <p>d. Records of fidelity bonds of employees and other responsible funds of the utility.</p> | <p>Destroy at option after liability of bonding company had expired.</p> |
| <p>48. Records of deposits with bank and others:</p> | |
| <p>a. Copies of bank deposit slips</p> | <p>Destroy at option after completion of annual audit by independent auditors.</p> |
| <p>b. Advice of deposits made when information thereon is shown on other records which are retained.</p> | <p>Destroy at option after completion of annual audit by independent auditors.</p> |
| <p>c. Statement from depositories showing the details of funds received, disbursed, transferred and balances of deposit.</p> | <p>Destroy at option after completion of annual audit by independent auditors.</p> |
| <p>d. Bank reconciliation papers</p> | <p>Destroy at option after completion of annual audit by independent auditors.</p> |
| <p>e. Check stubs, registers or other records of checks issued</p> | <p>6 years</p> |
| <p>f. Correspondence and memoranda relating to the stopping of payment of bank checks and to the issuance of duplicate checks.</p> | <p>6 years or destroy at option after check is recovered.</p> |
| <p>49. Records of receipts and disbursement:</p> | |
| <p>a. Daily or other periodic statements of receipts or disbursement of funds.</p> | <p>Destroy at option after completion of annual audit by independent auditors.</p> |
| <p>b. Records of periodic statements of outstanding vouchers, checks, drafts, etc. issued and not presented.</p> | <p>Destroy at option after completion of annual audit by independent auditors.</p> |
| <p>c. Reports of revenue collection by field collectors, agents, etc.</p> | <p>Destroy at option after completion of annual audit by independent auditors.</p> |

CODES: *REVISED #ADDED

Standard Operating Procedures	No. SOP-039	Issued 7/03/17	Page 20 of 23
-------------------------------	-------------	----------------	---------------

DESCRIPTION

RETENTION PERIOD

MISCELLANEOUS

50. Statistics:

- | | |
|---|-------------------------------|
| a. Annual financial, operating and statistical reports regularly prepared in the course of business for internal administrative or operating purposes to show the results of operations and financial condition of GPA. | 10 years after date of report |
| b. Quarterly, monthly or other periodic financial, operating and other statistical reports. | 2 years after date of report |

51. Budget and other forecasts#:

- | | |
|--|---------|
| a. BUDGET CALL, ANNUAL:
Records used to assist in the preparation of the division budget and to justify budget requests presented to the department director. They also contain work programs, etc. Copies of budget estimates and justification prepared or consolidated in formally organized budget offices. Included are appropriation language sheets, narrative statements, workload/expansion plans and related schedules and data. | 5 years |
| b. BUDGET POLICY FILES:
Correspondence or subject files of formally organized budget office's documenting agency policy and procedures governing budget administration, and reflecting policy decisions affecting expenditures for agency programs. | 5 years |
| c. PERIODIC BUDGET REPORTS:
Monthly or routine reports on the status of agency appropriation accounts and apportionment to include Operation & Maintenance (O&M) variance reports; Capital Improvement Projects (CIP) variance reports; staffing report on on-board full-time employment, vacancy, benefits, retirement, overtime; inventory variance reports; CWIP variance reports; fuel consumption; Independent Power Producer (IPP) reports; contractual services; purchase order transmittal from Procurement; and transfer of funds documents from all Cost Centers. | 5 years |
| d. ANNUAL BUDGET REPORTS:
Budget reports on annual basis to include Insurance expense, Pro-forma income statement, O&M and CIP expenditures summary | 5 years |

CODES: *REVISED #ADDED

Standard Operating Procedures	No. SOP-039	Issued 7/03/17	Page 21 of 23
-------------------------------	-------------	----------------	---------------

DESCRIPTION

RETENTION PERIOD

e. STAFFING DOCUMENTS:

Documents such as GG-1's; Notification of Personnel Action on Pay for Performance, Detail Appointments, Temporary Assignments; Monthly Recruitment Report; Payroll Register

5 years

f. ACCESS FORMS:

Files on computer software access such as JDE; authorized signatory for Petty Cash Orders

5 years

g. OTHER DOCUMENTS:

Copy of files on After-The-Fact (ATF) invoices and Sole Source for Budget Office records

5 years

SAFETY#

52. OSHA Records:

- a. OSHA 300 Log, Annual Summary and OSHA 301 Incident Report forms

5 years following the end of the calendar year that these records cover

b. Employee Medial Records

(Except the following types of records need not be retained)

- i. First aid records of one-time treatment and subsequent observation of minor scratches, cuts, burns, splinters and the like which do not involve medical treatment, loss of consciousness, restriction of work or motion, or transfer to another job, if made on-site by a non-physician and if maintained separately from the employer's medical program and its records.

Duration of employment plus 30 years

- ii. Medical records of employees who have worked less than one (1) year for the Authority need not be retained beyond the term of employment if they are provided to the employee upon the termination of employment.

Duration of employment plus 30 years

- iii. Employee Exposure Records (to hazardous materials and blood-borne pathogens)

30 years after date of exposure

- iv. Workers' Compensation Claims

Minimum of 10 years after date of injury (Dependent on nature and treatment of injury)

CODES: *REVISED #ADDED

Standard Operating Procedures	No. SOP-039	Issued 7/03/17	Page 22 of 23
-------------------------------	-------------	----------------	---------------

DESCRIPTION

RETENTION PERIOD

INFORMATION TECHNOLOGY#

53. IT DATA:

a. Landis & Gyr Command Center (CC) Data (<i>online</i>)	6 month
i. Study Archive	5-years
ii. Long-term Archive	10-years
b. Meter Sense Meter Data Management System (MDMS)	Indefinite
c. Customer Care & Billing (CC&B) Data	6 years
d. User Access Request Forms (UAR)	3 years
e. SSL certificate	Destroy at Option
f. Delivery of PC from vendor/EQ tag numbers, etc.	Retain for life of equip
g. Salvage memo/items/inventory	3 years
h. Server Backup Tapes	5 years
i. JDE Tapes	6 years
j. SW license	3 years
k. Incident Requests (Trouble Tickets)	Permanent
l. Transfer of IT Equipment (Internal)	Retain for life of equip
m. Transfer of IT Equipment (External)	6 years
n. Logical Access Request for Non-GPA Employees	6 years
o. Outage Management System (OMS) (<i>online</i>)	12-month rolling
i. Study Archive	5-years
ii. Long-term Archive	10-years

CODES: *REVISED #ADDED

DESCRIPTION

RETENTION PERIOD

- | | | |
|---|----------|------------------|
| p. Advanced Grid Analytics (AGA) | | 12-month rolling |
| i. Study Archive | (online) | 5-years |
| ii. Long-term Archive | | 10-years |
| q. Mobile Workforce Management (MWFMS) | (online) | 12-month rolling |
| i. Study Archive | | 5-years |
| ii. Long-term Archive | | 10-years |
| r. Supervisory Control and Data Acquisition (SCADA) | (online) | 3-month rolling |
| i. Study Archive | | 5-years |
| ii. Long-term Archive | | 10-years |
| s. Substation Automation (SA) | (online) | 12-month rolling |
| i. Study Archive | | 5-years |
| ii. Long-term Archive | | 10-years |

CCU BOARD#

54. DOCUMENTATION

- | | |
|---------------------------------------|----------|
| a. Minutes | 10 years |
| b. Resolutions & Supporting Documents | 10 years |
| c. Audio Recordings | 10 years |
| d. Meeting Packets | 10 years |