



FALL RIVER RURAL ELECTRIC COOPERATIVE, INC.

GENERAL POLICY No. 305

SUBJECT: RETENTION, MAINTENANCE, AND DISPOSITION OF RECORDS

I. PURPOSE:

The purpose of this policy is to ensure the reasonable and good faith retention of all records created by or under the control of the Cooperative, whether paper or electronic, that are necessary or advisable to retain for: business operations; historical value; accounting, audit, tax and financial purposes; compliance with applicable law; possible future use in litigation involving the Cooperative; and possible future use in an official proceeding or governmental investigation, audit or other matter. Other records, which are not necessary to retain for these reasons, shall be destroyed in accordance with the guidelines set forth in this policy. All other information that is not a record should be discarded after it has fulfilled its purpose to avoid the unnecessary expense and effort that would be required to preserve it. A legal hold notice shall be issued when it becomes necessary to preserve a record or other information otherwise scheduled or due for ordinary and appropriate destruction in accordance with this policy.

II. DEFINITIONS:

Unless otherwise indicated in this policy, the following terms will have the meanings provided in this section.

Active Data/Records – Electronic or paper records and information that are presently in use or are immediately accessible to users.

Archival Data/Records – Electronic or paper records and information that are not directly accessible to users, but which are maintained long term and accessible with some effort.

Backup Data/Records – Electronic or paper records and information that

are not presently in use and which are routinely stored on portable media (e.g., disks, magnetic tape) and/or off-site and are a source for disaster recovery.

Distributed Data/Records – Data living on portable media or “non-local” devices (e.g., PDAs, smart phones, employee home computer, application service provider, ISPs). Most are probably “active” data.

ESI – “Electronically Stored Information” – Any file, document, data, image, database, etc. that is stored on a computing device or electronic medium, including but not limited to servers, computer desktops and laptops, cell phones, hard drives, flash drives, PDAs, CDs or DVDs, floppy disks and magnetic tapes.

Obsolete System Data – Information which has retained some importance or usefulness to the Cooperative for a period of time but has been created or stored by the use of software and/or hardware that has subsequently become obsolete or been replaced.

Record – Information (paper or electronic) recorded in a tangible form that is created or received by the Cooperative and documents some aspect of its operations. A record has some enduring value to the Cooperative that merits its retention for some period of time. Records include originals and copies of contracts and other legal documents, memos, reports, forms, checks, accounting journals and ledgers, work orders, drawings, maps, images, and photographs. Records may be found in various electronic or machine-readable formats, including without limitation, CD-ROMs, DVDs, tape recordings, voice mail messages, e-mails, microfiche, web pages, computer and other electronic files.

Other Information/Data – “Other information” or “data” are any other material that is of a transitory nature, that after serving its limited purpose or being transferred to a more permanent form, or being incorporated with other record material, the Cooperative has no need to retain except in the event of a legal hold. Some examples are notes, drafts, routine correspondence, informational or courtesy copies, extra copies of filed or preserved records and emails containing non-record information (scheduling or logistics information, thank you notes, etc.).

III. PROCEDURE:

- A. An appointed Records Compliance Manager shall be responsible for supervising the Cooperative’s retention practices and procedures, ensuring that the appropriate internal controls are implemented.

- B. Each department shall appoint a Records Custodian who shall be responsible for instituting and monitoring policy compliance within the department.
- C. The Records Custodian for each department shall submit an annual Certification of Records Compliance & Destruction, the form marked Appendix V, to the Records Compliance Manager and update the Master Index Appendix IV.

IV. POLICY:

- A. Records of the Cooperative – Records of the Cooperative, which may be in electronic or paper form, shall be retained in accordance with these guidelines. Records that do not need to be retained shall be destroyed after the requisite retention period, if any, has passed. A log or other documentation of records destruction may be created to track compliance and assist in evaluating the effectiveness of this policy. Pending or potential litigation, governmental investigation and other circumstances may require a “hold” or suspension of regularly scheduled destruction of records or other information. Employees will be promptly notified of any such hold by the CEO/General Manager or the Human Resources Manager. The format of the hold notification is shown on Appendix III to this policy.
- B. Retention of Records – Records shall be indexed and retained in a manner that ensures their easy accessibility. Records shall be maintained for as long as the period stated in the schedule appended to this policy, Appendix II, which schedule is based on the minimum periods required by applicable state or federal law and on necessity for ongoing business purposes. The retention schedule will be reviewed periodically and amended as needed to reflect changing legal requirements, business needs or evolving practices. Paper and electronic records and other information shall be

maintained in the formats, medium and at the locations provided in the master index, which media shall ensure a life expectancy that, at a minimum, preserves the records for as long as specified in the schedule. All records that require transfer to storage media that is different from the media in which the document was originally created or is being maintained requires documentation of the transfer and verification for accuracy.

- C. Destruction of Records & Other Information – Unless a legal hold is in effect, destruction of records shall occur within four (4) weeks after the time period stated in the schedule has been met, if reasonably practical. If not reasonably practical, then such destruction shall occur as soon thereafter as is reasonably practical. Other information should be discarded as soon as practicable after it has served its purpose, unless subject to a legal hold.

Destruction may occur by the following acceptable methods:

- i. Paper:
 - Recycling or trash if no sensitive, personally identifiable or confidential information is included
 - Shredding, burning or pulverizing if sensitive, personally identifiable or confidential information is included
- ii. Electronic:
 - Deletion of records and data on shared network files, computer desktop and laptop hard drives, including personal copies
 - Deletion of distributed data/records on peripheral devices and portable storage media (e.g., PDAs, memory sticks, CDs, floppy disks, etc.)
 - Erasing or recycling of magnetic tapes

D. Suspension of Destruction/“Legal Hold” – A legal hold is the process for suspending the destruction of records and other information that becomes necessary for the Cooperative to preserve.

A legal hold may need to be issued for various reasons, such as:

- A complaint is filed against the Cooperative
- A credible threat of litigation has been received by the Cooperative
- A discovery request is received
- A records preservation order has been issued
- A subpoena has been served on the Cooperative
- A governmental, regulatory or law enforcement agency has instituted an investigation
- An event has occurred that resulted in death or serious bodily injury
- A circumstance has arisen that is likely to cause the Cooperative to file a lawsuit against someone or some entity
- An employee has made a complaint/allegation/report regarding a violation of law, Cooperative policy or other improper conduct prompting an internal investigation

If a staff member of the Cooperative receives any such complaint, request, subpoena or inquiry, he/she should immediately submit it to the CEO/General Manager. Following consultation with legal counsel, a determination will be made regarding the need to preserve records. If such a need is determined to exist, then the Cooperative's attorney will issue a legal hold notification.

The legal hold requires the preservation of all records and other information detailed in the legal hold notice. With regard to electronic records and information, all such active, distributed and archived materials must be preserved. Back-up tapes that only contain

records or other information redundant to that which is being maintained as active or archived data, will be recycled or destroyed in accordance with the Cooperative's regular back-up tape policy/practice.

If a computer or peripheral device (mobile phone, external disk drive, etc.) has stored on it records or other information subject to the legal hold, then any scheduled replacement of that computer or device must be suspended until the stored materials on such computer or device are copied to a secure medium before the computer or device is taken out of service. Such steps must be documented in a hardware replacement, IT maintenance or other log noting the dates of such copying and the equipment replacement, the person responsible for the copying and replacement and the location of the copied materials.

- E. Compliance & Questions – Every employee, director and agent of the Cooperative is required to comply with this policy. Training will be provided as needed to ensure that everyone subject to the policy is familiar with its provisions and understands the specific responsibilities and tasks associated with carrying out the policy. Periodic compliance audits and testing of retention, legal hold and destruction procedures will be undertaken at the direction and supervision of the General Manager/CEO or the Human Resource Manager. The form marked Appendix I attached to this Policy shall be completed and signed by all employees. The form marked Appendix V attached to this Policy shall be completed and signed by those employees who are responsible for the retention or destruction of the Cooperative's records.

Questions about this policy should be directed to the Records Compliance Manager.

F. Reporting of Suspected Noncompliance – Should any employee, director or agent of the Cooperative become aware of information indicating that a person responsible for the retention or destruction of records is not in compliance with this policy, such information shall be promptly reported to the CEO/General Manager.

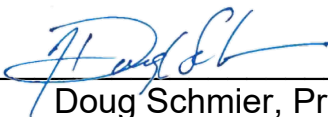
V. RESPONSIBILITY:

It shall be the responsibility of the CEO/General Manager to administer this policy.

VI. PRIMACY OF POLICY:

This policy supersedes any existing policy that may be in conflict with the provisions of this policy.

APPROVED BY THE BOARD OF DIRECTORS



Doug Schmier, President

DATE APPROVED: November 22, 2010

DATE REVISED: November 20, 2017

April 27, 2020

Appendix I

Fall River Rural Electric Cooperative, Inc.

Acknowledgment

I acknowledge that I have received, read and will abide by Policy #305, the Cooperative's Records Management Policy, distributed to me on _____ (date). I will bring any questions I have regarding this policy to the Cooperative's Records Coordinator. I further understand that I am required to complete periodic training on records procedures. The records or types of records subject to the retention and destruction requirements of Policy #305 of which I have, or may reasonably be expected to have, the custody, possession, or control of are:

(Signature)

(Print Name)

Date: _____

Appendix II

Retention Schedule

CATEGORY/DESCRIPTION	RETENTION PERIOD
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ACCOUNTING

ACCOUNTS PAYABLE

Check Registers	5 years
Invoices/Vouchers.....	5 years
Invoices/Vouchers – Plant Items	Retirement of Plant + 6 years
Aged Trial Balance	2 years
Daily Cash Sheets	1 Year
Invoice OAR Register.....	5 years

AUDIT REPORTING (CPA Audit)

Audit Reports.....	Life of Corporation
Audit Work Papers.....	Report date + 3 years

BANKING

Bank Reconciliation’s.....	Destroy Audit plus 3 years
Bank Statements.....	Destroy Audit plus 3 years
Canceled/Void Checks – Standard.....	6 years
Deposit Slips.....	6 years

LEDGERS

General Ledger.....	10 years
Journal Entries	10 years
Subsidiary Ledgers.....	25 years
Transportation Reports.....	25 years
Year-end Trial Balance	25 years

PATRONAGE CAPITAL

Assignments/Transfers/Name Changes	Life of Corporation
Patronage Capital Allocations Records	Life of Corporation
Patronage Capital Register.....	6 years
Patronage Capital Estate Check Register.....	Life of Corporation

PAYROLL

Check Registers	6 years
Employee Exemption Certificates (W4).....	Superseded + 4 years
Labor Distribution Journal.....	6 years
Payroll Change Form	4 years
Payroll Records.....	4 years
Time Sheets.....	3 years

New Hire Reporting.....6 years

PLANT & DEPRECIATION

Continuing Property Records (CPR's).....Retirement of Plant + 6 years
Utility Plant Ledgers.....Life of Corporation
Depreciation Records.....Life of Corporation

TAXES

Crebs Bond Credit (8038-CP).....Final Filing+10
Employment Tax Returns (940, 941).....Tax Payment + 4 years
Federal Income Tax Returns (990).....Life of Corporation
Federal Income Tax Exemption Letter.....Life of Corporation
Gross Receipts Tax Returns.....Settlement + 2 years
IRS Form 1099.....6 years
IRS Form 5500.....6 years
Letters of Determination.....Life of Corporation
License and Applications.....Superseded + 6 years
Property Tax Returns.....Settlement + 6 years
Request for Taxpayer ID (W-9).....Until Superseded
Sales, Use & Excise Tax Returns.....3 years
Tax Information Returns.....3 years
Wage & Tax Statements (W-2).....Tax Payment + 4 years

BUDGETS (Capital & Operating).....3 years

FINANCIAL STATEMENTS

Financial Statements Form 7 (Monthly/Yearly).....Life of Corporation
Financial Statements (Management Reports).....5 years
Audit Reports.....Life of Corporation

LOAN ADMINISTRATION

Loan Applications/Approvals.....Paid in Full + 6 years
Loan/Mortgage Documents.....Paid in Full + 6 years
Loan Requisition Statements.....LFAR Audit + 6 years
Partial Release of Lien/Sale of Assets.....Lien release or Sale + 6 years

MISCELLANEOUS REPORTS

BPA, MECA, ICUA.....5 years

POWER COST REBATES/REFUNDS

Canceled Checks.....6 years
Rebate/Refund Register.....6 years

FEDERAL/STATE REGULATORY COMMISSION REPORTS

Forms EIA-861.....5 years
ID, MT, WY Year End Reports.....5 years

FEMA

Hazard Mitigation GrantsFEMA Audit + 6 years

PROCUREMENT - PURCHASING

Purchase Orders5 years

Purchase Order Register5 years

Overhead Allocation RecordsAudit + 6 years

Special Equipment SummariesAudit + 6 years

MEMBER SERVICES

BILLING RECORDS

Adjustments/Changes6 years

Billing Stubs.....3 years

Billing Reports/Register.....6 years

Consumer Ledgers6 years

Daily RecapsDestroy at Option after Audit

Historical Data FileLife of Corporation

Invoice Register6 years

Sales Analysis6 years

Security Deposit Records.....6 years after Payout

MEMBER & PUBLIC RELATIONS - EXTERNAL COMMUNICATIONS

Marketing Research Reports6 years

Annual ReportsLife of Corporation

News ReleasesLife of Corporation

Publications.....Life of Corporation

Internal Communications PublicationsLife of Corporation

CUSTOMER SERVICE

Complaints3 years

Connect/Disconnect Orders2 years

Customers' Account Adjustments3 years

Membership Records6 years after account is closed

Uncollectible Accounts (customer credit records).....3 years

CONSERVATION RECORDS6 years after audit

ADMINISTRATIVE, CORPORATE - GENERAL

ANNUAL MEMBER MEETING

Annual Meeting MinutesLife of Corporation

Annual Reports or Statements to Members6 years

BOARD OF DIRECTORS

Board Packets.....10 years

Board Policies & ProceduresLife of Corporation
 Minute Books.....Life of Corporation
 Resolutions.....Life of Corporation
 Standing Committee MinutesLife of Corporation
 Sub-Committee & Ad-hoc Committee MinutesLife of Corporation

COMMITTEES (INTERNAL)

Agenda, Minutes & Notes.....5 years
 Correspondence.....5 years
 Reports5 years

CONTRACTS & AGREEMENTS

Mutual Aid Agreements.....Until Superseded
 Public Service Commission Agreements.....Until Superseded

DEEDS

Filed OriginalsProperty Disposition+ 6 years

FRANCHISES

Filed OriginalsUntil Superseded

LEGAL SERVICES & LITIGATION

Complaints/DisputesSettlement + 10 years
 Court Orders.....Settlement + 10 years
 MotionsSettlement + 10 years
 PleadingsSettlement + 10 years

MANAGEMENT DOCUMENTS

Calendars.....Not to Exceed 1 year
 General Correspondence (not otherwise classified) ..Not to Exceed 1 year
 Interoffice Memos (not otherwise classified)Not to Exceed 1 year
 Presentation Materials.....Until Superseded
 Surveys (not otherwise classified)Until Superseded
 Telephone MessagesCompletion of Action
 Travel Itineraries & ReservationsCompletion of Travel
 Work Papers (not otherwise classified)At Discretion

ORGANIZATION & BYLAWS

Articles of Incorporation.....Life of Corporation
 Bylaws.....Life of Corporation
 Organization ChartsUntil Superseded

POLICIES & PROCEDURES

Department ProceduresUntil Superseded
 Personnel Benefits Handbook.....Until Superseded

RATES

Rates Schedule	Until Superseded + 6 years
Rate Study/Proposal.....	Until Superseded + 6 years

RECORD RETENTION SCHEDULES

Retention Schedules.....	Until Superseded
Record Destruction List	Life of Corporation

GENERAL COMPLIANCE - ASSOCIATED ORGANIZATIONS

Annual Reports	Until Superseded
Articles & Bylaws.....	Until Superseded
Certifications.....	6 years
Miscellaneous Correspondence	6 years
Resolutions.....	Until Superseded

ENGINEERING

CONTRACTS

Distribution Line Construction Contracts	Life of Corporation
Material Purchase Contracts	Life of Corporation
Joint Use Pole Agreement.....	Life of Corporation
Leases.....	Life of Corporation
Property Contracts	Life of Corporation
Service Contracts	Life of Corporation
Underground Permits/Agreements.....	Life of Corporation

CONSTRUCTION

Construction Work Plans	Life of Corporation
Construction Work Plan Amendments	Life of Corporation
Environmental Reports	Life of Corporation
Material/Inventory Records and Reports	LFAR Audit + 6 years
Staking Sheets.....	Life of Corporation
Work Orders – Maintenance	Life of Corporation
Work Orders – Construction.....	Life of Corporation
Work Order Inventories	Life of Corporation

FIXED ASSETS

Blueprints	Life of Structure
Deeds, Abstracts, etc.....	Sale of Asset
Drawings	Life of Corporation
Maps (aerial photos, geological maps)	Life of Corporation
Reports, Plans, Studies.....	Life of Corporation
Meter History Records.....	Life of meter
Substation Inspections & Tests.....	Life of Corporation
Substation & Transmission	Life of Corporation
Switch Installment Reports	Life of Corporation
Transformer History Records	Life of Transformer
Transformer Inspection Reports	Destroy at Option

RIGHT-OF-WAY/EASEMENTS

Correspondence.....	Property Disposition + 6 years
Originals.....	Property Disposition + 6 years
Construction Work Plans.....	LFAR Audit + 6 years
Construction Work Plan Amendments.....	LFAR Audit + 6 years
Environmental Reports.....	LFAR Audit + 6 years
RUS Form 219.....	LFAR Audit + 1 year
History Records.....	Life of Corporation

HYDRO RECORDS

Plant Records.....	Life of Corporation
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INFORMATION SERVICES

Application Documentation.....	Until Superseded
Operating System Documentation.....	Until Superseded
Record Destruction Schedule.....	Life of Corporation

WAREHOUSE OPERATIONS & INVENTORY CONTROL

Backorder Reports.....	Completion of Tax Audit
Inventory Lists (Materials & Supplies).....	7 years
Merchandise Sold.....	4 years
Receiving Reports.....	3 years
Requisitions.....	Destroy at Option after Audits

OPERATIONS

AGREEMENTS/CONTRACTS

Certificates of Insurance.....	Policy Period + 6 years
Equipment Contracts.....	Life of Equipment
Equipment Warranty Agreements.....	Life of Contract + 6 years
Tree Cutting Agreements.....	Life of Contract + 6 years
Vehicle Titles.....	Life of Vehicle

RELIABLILITY RECORDS

Major Storm Data/Restoration Records.....	6 years
Outage Reports.....	6 years
Service Interruption Logs & Reports.....	6 years

MAINTENANCE

Damage Assessment Inspection Reports.....	15 years
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DEPARTMENT OF LABOR

Apprenticeship Agreements.....	Until Superseded
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DEPARTMENT OF TRANSPORTATION

Driver's Qualification Records.....	6 years
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OSHA

Report of Occupational Injuries and IllnessesEnd of year + 5 years

SAFETY MANAGEMENT

Bucket Truck Test Reports3 years
High Voltage Glove Inspection ReportsEnd of year + 5 years
Hot Stick Reports3 years
MSDS SheetsUntil Superseded
Vehicle Inspection Checklists.....3 years

SAFETY TRAINING

Employee Safety Training RecordsTermination of Employee + 6 years
Safety ManualUntil Superseded
Safety Manual Revisions5 years
Federated Report of Visit.....15 years

HUMAN RESOURCES

EMPLOYEE BENEFIT ADMINISTRATION

Correspondence.....1 year
Distribution of Employee Plan Summaries.....6 years
Benefit Summery Plan DescriptionsExpiration + 6 years
Insurance Plan Rate SheetsExpiration + 6 years
Affordable Care Act Compliance RecordsCurrent + 3 years
Affordable Care Act forms 1094 and 1095.....Current + 3 years
Cafeteria Plan 125 Records.....Current + 6 years

EMPLOYEE SURVEYS

Survey ResultsUntil Superseded or Historical Value

COMPLIANCE

ADA/Civil Rights Actions.....Date of Record + 1 year

DRUG TESTING

Drug and Alcohol Program Summary ReportCurrent + 5
Drug and Alcohol Program ContractExpiration + 6
Drug Testing Results.....6 years

EQUAL EMPLOYMENT OPPORTUNITY

Affirmative Action Plans3 years
Discrimination ClaimsFinal Disposition of Claim
Job Postings1 year

FAMILY AND MEDICAL LEAVE

Compliance Documentation.....3 years

HIPAA

Compliance Documentation.....6 years

PERSONNEL FILES

Alien Registration (Form I-9)	Hire Date + 3 years or Termination + 1 year -Whichever is longer
Apprenticeship Records	Termination + 3 years
Employee Benefit Records (excluding LTD)	Termination of emp and benefit + 6 years
Employee R&S Pension &401k Plan Records	Plan Participant + 3 years
Personnel History File.....	Termination + 6 years
Personnel Medical File (non-work related)	Termination + 6 years
Personnel Medical File (work exposure or injury)	Termination + 30 years
Personnel Performance Evaluations	6 years

RECRUITMENT

Advertising.....	2 years
Application & Resumes (unsuccessful candidates) ...	Date of Action + 2 year
Correspondence; Failure/Refusal to Hire.....	Date of Action + 2 year
Positions Descriptions.....	Superseded + 2 years

SALARY ADMINISTRATION

Reports	3 years
Wage & Salary Survey.....	Until Superseded or Historical value
Union Agreements and Prep Notes.....	Expiration + 6 years

WORKERS COMPENSATION

Claims	Settlement + 5 years
Policies.....	Expired + 3 years
First Report of Injury	30 years

INSURANCE LIABILITY & PROPERTY

Claims	Date of injury + 30 years
Bodily Injury Claims.....	Permanently
Policies.....	Expiration + 3 years
Insurance Liability Claims.....	Settlement + 6 years

APPROVED BY:

General Manager

Date

Appendix III

Fall River Electric Cooperative Inc.

Sample Legal Hold Notification

To ensure that every employee, director and agent of the Cooperative will recognize and respond appropriately to a notification that certain records are now potentially relevant and necessary for litigation or a governmental investigation, this appendix provides a sample legal hold notification.

URGENT NOTICE

TO: Name all persons identified as likely to have relevant records including the designated Records Custodian or Coordinator

FROM: CEO/General Manager/Cooperative Attorney/Litigation Attorney

DATE:

RE: Your Obligation to Preserve Records & Other Information

The event/circumstance described below has triggered an obligation to preserve records and other information. Your assistance is necessary and required for the preservation of the Cooperative's records and other information to fulfill the Cooperative's legal obligations and/or preserve the Cooperative's rights. Failure to fully comply with this directive could result in harm or penalties against the Cooperative; therefore, employees could be subject to discipline, up to and including termination of employment, for failure to follow the directives in this notice.

Event or Circumstance Triggering the Need to Preserve Records (Description of lawsuit, investigation, occurrence, etc. If litigation, describe specific claims involved.)

Types of Records & Other Information to be Preserved

All paper and electronic records and other information that could be relevant to the above described event or circumstance must be preserved – that is, retained and not deleted – including, without limitation: *(Tailor description as needed to specific trigger event – such as, documents (including drafts & revisions), spreadsheets (including drafts and revisions), emails (sent & received), databases, calendars, presentations, image files, maps, voice messages, data generated based on Internet activity (cookies, cache, history files), computer usage logs, etc.)*

When potentially relevant records or other information exist on multiple platforms or media, for example: a file on a desktop computer, on a laptop computer, on a mobile device, on a portable storage medium such as a CD-ROM, and a paper copy, every copy must be preserved.

Any routine or planned destruction of these types of records or data that you are aware of and can control (e.g. a user's personal email setting to automatically delete messages older than a certain date) must be suspended for the period of this hold.

Time Period

All of the above described records and other information currently in your possession or under your control must be preserved *(from this point forward until you are notified that this hold is lifted, or state specific time period if known)*.

Verification of Preservation

(Describe the actual steps that a recipient of this notice must take to verify preservation. Different types of records or information may require different preservation methods, e.g. certain electronic files may be subject to automatic purging that requires an override or programming change.)

Contact Person(s)

If you have questions regarding this notice, or are aware of any other persons not listed as recipients of this notice –including retired employees, contractors, consultants or others– who should receive this notice, please direct all such questions and information to _____ *(Provide name and contact details of the person overseeing the matter triggering the legal hold, such as the Cooperative’s attorney or litigation counsel)*.

Reminders

Reminders will be sent to you periodically during the course of this *(litigation, investigation, audit, matter)* to ensure that you continue to preserve relevant information and to inform you of any change as the matter progresses that would affect your preservation obligations. Such a change could include a change in scope that could add additional categories of records or other information for preservation or may require you to take additional preservation or verification steps.

Appendix IV
Fall River Electric Cooperative Inc.
Records Retention Master Index

Record Category/Description	Retention Period	Storage Media	Location(s)	Designated Responsible Person/Records Custodian/Records Coordinator/Dept
401 K/ R & S	3 Years	Paper	Top Drawer File Cabinet Patty's old office	Accounting
941'S FED WITH,STATE WITH,SUTA,FUTA,SALES TAX	Tax Payment +4 yrs	PAPER	FILE CABINET IN SCAN ROOM	Accounting
A/P INVOICES	5 Years	ELECTRONIC	RETRIEVER	Accounting
BPA LOW DENSITY	5 Years	ELECTRONIC	Y:LOW DENSITY DISCOUNT REPORT	Accounting
Capital Budget, Donation List		Electronic	Y:Capital Budget/Budget/Capital	Accounting
Certification of Liability Insurance		Electronic	SEDC	Accounting
CREBS	10 Years	PAPER	BOTTOM DRAWER LRG FILE CABINET TINA'S	Accounting
Helping Hands Applications		paper	Member Service Manager Office	Accounting
Helping Hands Articles of Incorporation, Bylaws, Resolutions		Electronic	G:Drive/Helping Hands & Vault #6	Accounting
Helping Hands Financials		electronic	Propane J:Drive/Quickbooks	Accounting
ICUA	5 Years	ELECTRONIC	Y:ICUA YRLY DATA	Accounting
Journal Entries	10 yrs/Plant 46 yrs	Paper	Top Shelf Tina's/Top shelf extra cubicle	Accounting
MECA	5 Years	PAPER	BOTTOM DRAWER LRG FILE CABINET TINA'S	Accounting
Monthly Close Reports		Electronic	Y:Closing Reports	Accounting
NRECA Pension Loan		Paper	Top Drawer File Cabinet Patty's old office	Accounting
OAR'S	5 Years	PAPER/ELECTRONIC	PATTY'S OLD OFFICE/SEDC	Accounting
Patronage Capital - canceled checks		paper	in Vault NW corner in files	Accounting
Patronage Capital - checks		paper	in Vault on E Wall and in file cabinet	Accounting

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Record Category/Description	Retention Period	Storage Media	Location(s)	Designated Responsible Person/Records Custodian/Records Coordinator/Dept
Patronage Capital - Current applications-Cash out due to age, decedent, bad debt		paper	Cupboard behind Missi Desk	Accounting
Patronage Capital - file binders of General retirement payouts		paper	in Vault NW corner in files	Accounting
Patronage Capital - Final Applications-cashed out due to age, decedent, bad debt or moved out of area		paper	in Vault in Binders on E Wall and in file cabinets	Accounting
PNGC	5 Years	ELECTRONIC	BOTTOM DRAWER LRG FILE CABINET TINA'S	Accounting
PNGC/BPA IRRIGATION RATE DATA	5 Years	ELECTRONIC	Y:PNGC IRR RATE DATA	Accounting
Public Power Council	5 Years	Paper	Bottom Drawer LRG File Cabinet Tina's	Accounting
REGIS		Paper	BOTTOM DRAWER LRG FILE CABINET TINA'S	Accounting
Smart Grid Information		Paper	Bottom Drawer LRG File Cabinet Tina's	Accounting
Special Equipment Retirement		Paper	BOTTOM DRAWER LRG FILE CABINET TINA'S	Accounting
State Compliance Reports	5 Years	Paper/Electronic	Bottom Drawer LRG File Cabinet Tina's/Y:Year End Reports	Accounting
UNCLAIMED PROPERTY	FILING +10 YRS	PAPER	TOP DRAWER LRG FILE CABINET TINA'S	Accounting
USDA EIA-861	5 Years	ELECTRONIC	Y:EIA-861	Accounting
W-9'S ELECTRIC	Until superseded		Bottom Drawer Sm cabinet Tina's	Accounting

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Record Category/Description	Retention Period	Storage Media	Location(s)	Designated Responsible Person/Records Custodian/Records Coordinator/Dept
General Corporate / Loan Agreements	Superseded + 6 yrs	Paper & Electronic	Archives K:/Contracts/Loan Agreements Vault Lateral #6 B	Admin
General Corporate / Annual Reports to Members	6 Years	Electronic	Taustin Drive: & G:\ Annual Meeting	Admin
General Corporate / Articles of Incorporation	Permanent	Paper & Electronic	Ashton Vault Lateral #6 B & G:\Board Reports\Board Orientation\Board Actions & Legal Documents\Articles of Incorporation	Admin
General Corporate / Board Packets	10 Years	Electronic	G:\Board Reports	Admin
General Corporate / By-Laws	Permanent	Paper & Electronic	Ashton Vault Lateral #6 B & G:\Board Reports\Bylaws	Admin
General Corporate / GrandTargheeLease Generator	Life of Equipment	Paper & Electronic	Vault Lateral #6 B Binder & Archives K:/Contracts	Admin
General Corporate / Member Surveys	Superseded	Electronic	G:Board Reports	Admin
General Corporate / Mgmt Calendars	1 Year	Paper & Electronic	EA Office & Outlook Calendar	Admin
General Corporate / Mgmt General Correspondence and Memos	1 Year	Paper & Electronic	Originating Dept.	Admin
General Corporate / Minutes - Annual M.	Permanent	Paper & Electronic	Ashton Vault Lateral #7 A G:\Annual Meeting\year\Business Meeting	Admin
General Corporate / Minutes - Board Ad-hoc Committee	15 Years	Paper & Electronic	Ashton Vault Lateral #7A & Archives K:\a Minutes History	Admin

Appendix IV
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Records Retention Master Index

Record Category/Description	Retention Period	Storage Media	Location(s)	Designated Responsible Person/Records Custodian/Records Coordinator/Dept
General Corporate / Minutes - Board Books	Permanent	Paper & Electronic	Ashton Vault Lateral #7A G:\Board Reports\Year" & Archives K:\a Minutes History	Admin
General Corporate / Minutes - Helping Hands	Permanent	Paper & Electronic	Ashton Vault Lateral #7A G:\Board Reports\Year" Archives K:\a Minutes History	Admin
General Corporate / Minutes - Standing Board Committee	Permanent	Paper & Electronic	Ashton Vault Lateral #7A G:\Board Reports	Admin
General Corporate / Policies	Superseded + 6 yrs	Paper & Electronic	Ashton Vault Lateral #6A & G:\General Policies	Admin
General Corporate / Resolutions	Permanent	Paper & Electronic	Ashton Vault Lateral #6A G:\Board Reports\Resolutions	Admin
General Corporate / Scholarships	6 years	Paper & Electronic	Ashton Vault Lateral #6B G:\Scholarships\	Admin
General Corporate / Travel Books - Files	1 year	Paper & Electronic	EA Office	Admin
Pictures		Paper & Electronic	Ashton Vault Lateral #5 Top G:\Pictures - All Drives	Admin
Presentations Materials	Superseded	Electronic	Originating Dept. or G:\Board Reports	Admin
219 Inventories 1999-2005	Permanent	Electronic and paper	z:\ and in the vault	Engineering
3S and 4S Meter Tests	Until Superseded	Electronic	g:\	Engineering
9S Meter Tests	Until Superseded	Electronic	g:\	Engineering
Alpha Correspondence Files (A-Z)		Paper	In file cabinet Engineering file room	Engineering
AS 400 Files	Permanent	Electronic	m:\	Engineering
AS 400 Work Order Sketches	Permanent	Electronic	m:\	Engineering
Billing Aid to Construction	Permanent	Electronic	z:\	Engineering

Appendix IV
Fall River Electric Cooperative Inc.
Records Retention Master Index

Record Category/Description	Retention Period	Storage Media	Location(s)	Designated Responsible Person/Records Custodian/Records Coordinator/Dept
BLM/Forest Service/Federal Lands Permits	Permanent	Electronic and paper	z:\ drive and in the filing cabinet in the Engineering Department	Engineering
Budgets	7 years	Electronic	g:\	Engineering
Chester Files		Electronic	g:\	Engineering
Chester Hydro Diversion Project	Permanent	Electronic	g:\	Engineering
Closed Work Order Costs	7 years	Electronic	z:\	Engineering
Construction Assembly Drawings	Until Superseded	Electronic	e:\Construction Assembly Drawings	Engineering
Construction Work Plans	Permanent	Electronic and in the vault	e:\Construction Work Plans	Engineering
Disaster Recovery Plan	Until Superseded	Electronic	e:\Disaster Recovery Plan	Engineering
Drawings	Permanent	Electronic	x:\Drawings	Engineering
Easements	Permanent	Electronic	m:\	Engineering
Easements	Permanent	Paper	In file cabinet Engineering file room	Engineering
Easements Transmission Lines	Permanent	Electronic and paper	z:\ drive, w:\ drive, and in the filing cabinet in the Engineering Department	Engineering
Engineering Goals	7 years	Electronic and in the vault	e:\Engineering Goals	Engineering
Equipment Files	Permanent or until equipment is no longer in plant	Paper	In file cabinet Engineering file room	Engineering
Facilities		Electronic	e:\Facilities	Engineering
FERC		Paper	In file cabinet Engineering file room	Engineering
Fiber Project	Permanent	Electronic	e:\Fiber Project	Engineering
Forest Service and BLM Special Use Permits	Permanent	Paper	In file cabinet Engineering file room (3 ring binders)	Engineering
Futura Documentation	Until Superseded	Electronic	z:\	Engineering

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Records Retention Master Index

Record Category/Description	Retention Period	Storage Media	Location(s)	Designated Responsible Person/Records Custodian/Records Coordinator/Dept
Hydro		Paper	In file cabinet Engineering file room	Engineering
Hydro and Generation Files		Paper	In file cabinet Engineering file room	Engineering
Hydro Reports		Electronic	e:\Hydro	Engineering
Hyperlink Pictures/Easements	Permanent	Electronic	w:\	Engineering
Idaho State and US Government Correspondence Files	Permanent	Paper	In file cabinet Engineering file room	Engineering
Idaho State Department of Lands	Permant	Paper	In file cabinet Engineering file room	Engineering
Long Range Plans	Permanent	Paper & Electronic	In the vault-G:Board Reports	Engineering
Maintenance Plans--System and Vehicle	Until Superseded	Electronic	e:\Maintenance Plans - System&Vehicle	Engineering
Maps	Keep shape file layers until new layers are published	Electronic	m:\mapping	Engineering
Master Map List	Until Superseded	Electronic	z:\	Engineering
Meter software and drivers	Until new software and drivers are purchased	Electronic	g:\	Engineering
Meter Tests	Life of Meter	Electronic	g:\	Engineering
Osmoste Pole Testing		Paper	In file cabinet Engineering file room	Engineering
Outage Reports	10 years	Paper	In file cabinet Engineering file room	Engineering
Partner Jobs in PDF	Permanent	Electronic	e:\Partner Jobs in PDF	Engineering
PNGC Billing	End of year + 6 years	Electronic	e:\PNGC Billing	Engineering
Pole Attachment Agreements and Billings	Until Superseded	Paper	In file cabinet Engineering file room	Engineering
Pole Attachments	Permanent	Electronic	e:\Pole Attachments	Engineering

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Fall River Electric Cooperative Inc.
Records Retention Master Index

Record Category/Description	Retention Period	Storage Media	Location(s)	Designated Responsible Person/Records Custodian/Records Coordinator/Dept
Pole Inspections 2005-2016	Until new year is added--then destroy old copy	Electronic	m:\	Engineering
Power Engineers Work Order Reports	7 years	Electronic	e:\Power Engineers Work Order Reports	Engineering
Power Requirement Studies	Permanent	Electronic and paper	e:\Power Requirement Studies and in the vault	Engineering
Project Files	Permanent	Paper	In file cabinet Engineering file room	Engineering
Refund Overpaid Aid	Permanent	Electronic	z:\	Engineering
Reports/Plans/Studies	Permanent	Paper and electronic	e:\Work Plans and in the vault	Engineering
Sawtelle GPS	Permanent	Electronic	m:\	Engineering
SCADA		Paper	In file cabinet Engineering file room	Engineering
Sectionalizing Studies	Permanent	Electronic and paper	e:\Sectionalizing Studies and in the vault	Engineering
SPCC	Until Superseded	Electronic	e:\SPCC	Engineering
Studies--Irrigation, Power Requirement, Sectionalizing, Construction Work Plans		Paper	In file cabinet Engineering file room	Engineering
Subdivision Plats (Originals)	Permanent	Paper	In file cabinet Engineering file room	Engineering
Subdivisions from CAD	Permanent	Electronic	m:\	Engineering
Submetering Program	Permanent	Electronic	e:\Submetering Program	Engineering
Substation Contracts	Permanent	Electronic	e:\Substation Contracts	Engineering
Substation Inspections	Permanent	Electronic	e:\Substation Inspections	Engineering
Substation Metering	Permanent	Electronic	e:\Substation Metering	Engineering
Substation Metering		Paper	In file cabinet Engineering file room	Engineering
Substations		Paper	In file cabinet Engineering file room	Engineering
Tax District Miles of Line	7 years	Electronic	z:\	Engineering

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Fall River Electric Cooperative Inc.
Records Retention Master Index

Record Category/Description	Retention Period	Storage Media	Location(s)	Designated Responsible Person/Records Custodian/Records Coordinator/Dept
Transformer History Records	Permanent	Electronic	Asset Tracker Program	Engineering
Transmission Contract Documents	Permanent	Electronic	e:\Transmission Contract Documents	Engineering
Transmission Maintenance Plan	Until Superseded	Electronic	e:\Transmission Maintenance Plan	Engineering
TransmissionLines_BPA_Fall River	Until Superseded	Electronic	w:\	Engineering
USGS Quad Maps	Permanent	Paper	In file cabinet Engineering file room	Engineering
Work Order Inventories	Permanent	Paper	In the vault	Engineering
Work Order Original Estimates	Permanent	Electronic	e:\Work Order Estimates	Engineering
Work Orders	Permanent	Paper and electronic	SEDC and in the vault	Engineering
Current Employee Medical file	HIPPA reg 6 years	Paper and electronic	Z:Drive, HR V:drive, BambooHR, Vault FileCab#10	HR
Current Employee Retirement programs file	Permanent	Paper	Vault FileCab#10-11	HR
Current Personnel files	term + 5 yrs should be compensation rec 4 yrs.	Paper	Vault FileCab#10-11	HR
Federated Insurance Claims filed	Liability claims settlement date +6 years	Paper	Vault FileCab#10-11 and Z:Drive	HR
I-9's	3 Years or 1 Year after Term	Paper	Vault FileCab#10	HR
Job Applicant File	2 years after decision is made	Paper		HR
Law Suit Information	Permanent	Paper	Tall Credenza HR Office	HR
Old Retirement Plan Docs	Permanent	Paper	Vault FileCab#10	HR
OSHA Logs	Term + 30 Years	Paper	Vault FileCab#11	HR

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Record Category/Description	Retention Period	Storage Media	Location(s)	Designated Responsible Person/Records Custodian/Records Coordinator/Dept
Terminated Personnel files	SHRM rec. term + 4 yrs	Paper	Vault FileCab#10	HR
Union History	Expiration + 6 Years	Paper	Vault FileCab#11	HR
Batch Payment Enve		Paper	Vault-#23 Open Shelves	Member Services
Daily Balancing and Month End		Paper	Vault	Member Services
Irrigation Studies	Permanent	Paper & Electronic	Vault #12 & G:\Conservation	Member Services
Marathon Water Heaters-sales	Life Time Warrantee	paper	Vault-#8	Member Services
NSF		paper	Receptionist Drawer	Member Services
Accident Reports	Permanent	Electronic	OPS Drive	Operations
Billing for Damages Caused by the Public	Permanent	Electronic	OPS Drive	Operations
Damage Assessment Records		Electronic	Futura Damage Assessment Access GIS	Operations
DOT CDL Qualification Records	After Terminated + 3 years	Electronic	Driver Management Program https://www.drivermanagement.com	Operations
Equipment Rental Agreements		Paper	Ops. Manager cabinet	Operations
Forest Service Vegetative Plan Agreement	Life of contract/agreement + 6 years	Electronic	Opr:\Tree Trimming\Forest Service	Operations
OSHA (Forms 300, 300A, 301)	current + 5 Years	Paper & Electronic	W:\Safety Master File\OSHA	Operations
Outage Reports	6 years	Electronic	Report IQ	Operations
PCB ANNUAL RECORDS	3 years + current	Electronic	PCB C:\Program Files\PCBMAN~1	Operations
PCB Test Records	3 years + current	Paper & Electronic	Ops drive and Cabinet in the Managers office	Operations
Rubber Goods Inspections-Gloves/Blankets	Current	Paper	Binder in Opr Managers Cabinet	Operations

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Fall River Electric Cooperative Inc.
Records Retention Master Index

Record Category/Description	Retention Period	Storage Media	Location(s)	Designated Responsible Person/Records Custodian/Records Coordinator/Dept
Safety Compliance Minutes/Procedure	Permanent	Electronic	W:\Safety Master File\safety compliance committee	Operations
Safety Incentive Minutes/Procedure	Permanent	Electronic	W:\Safety Master File\SAFETY INCENTIVE COM	Operations
Safety Manual- MECA	Current	BOOKLET		Operations
Safety Meeting Minutes and Schedules	Permeant	Electronic	W:\Safety Master File\MINUTES-AGENDAS	Operations
Safety Report to Mgmt	Permanent	Electronic	W:\Safety Master File\Board Reports	Operations
Tail Boards	6 mo. after work completion	Paper	https://www.osha.gov/SLTC/etools/electric_power/personal_protective_equipment.html	Operations
Thermographic Reports	until maintenance work is complete then 6 years	Paper	Ops. Manager Cabinet	Operations
Tool Inspection Reports - Hot sticks	Current	Paper	Binder in OPS Manager Office	Operations
Tree Trimming Records		Electronic	W:\Tree Trimming	Operations
Vehicle- Annual Truck Inspections	Until Superseded	Paper & Electronic	W:\TRUCK INSPECTIONS & Operations Manager Office	Operations
Vehicle Heavy Use Tax	Current + 4 Years	Paper	Suzelle's File Cabinet	Operations
Vehicle IFTA Reporting	Current + 4 Years	Paper & Electronic	Ops Drive and Cabinet in the vault	Operations
Vehicle Maintenance Schedule/Fleet Management	2 years after disposed then destroy.		SEDC	Operations
Vehicle Mileage Reports	Current + 3 years	Paper	Cabinet in the vault	Operations
Vehicle Registrations	Current + 3 Years	Paper and Electronic	Ops Drive & Suzelle's File Cabinet	Operations

Appendix V

Fall River Rural Electric Coop., Inc

CERTIFICATE OF RECORDS COMPLIANCE AND DESTRUCTION

This form documents the destruction of cooperative records in accordance with Policy #305

Person Completing Form: _____

Department: _____

Records to Be Destroyed

a) Record Series	b) Record Description	c) Date Range (mo/yr)	d) Location	e) Destruction Method

Destruction Approvals: We certify that the records listed above have been retained for the scheduled retention period, required audits have been completed, and no pending or ongoing litigation or investigation involving these record is known to exist.

Department Records Custodian (print) _____

Signature _____

Date _____

Records Compliance Manager (print) _____

Signature _____

Date _____

Records Destroyed By (print) _____

Signature _____

Date _____

Appendix VI

Fall River Rural Electric Cooperative, Inc.

Certification of Untimely Destruction or Loss of Records

_____ certifies that the below identified records were lost/destroyed prior to the expiration of the applicable retention period.

Signature

Date

Name

Title

Records Lost or Destroyed Prior to the Expiration of the Retention Period:

Record Description	Applicable Retention Period	Loss or Destruction (Describe event or circumstances)	Date & Time Loss or Destruction Occurred (If not known, it seems to make sense to note when the loss or destruction was discovered.)