

# **Schedule 24**

## **LOCAL AGENCIES**

### **GENERAL RECORDS**

**September 8, 2010**

Nebraska Records Management Division  
440 South 8<sup>th</sup> Street, Suite 210  
Lincoln, NE 68508  
(402) 471-2559

**REQUEST FOR APPROVAL  
OF RECORDS RETENTION  
AND DISPOSITION SCHEDULE**

SCHEDULE	<b>24</b>
AGENCY, BOARD OR COMMISSION	<b>LOCAL AGENCIES</b>
DIVISION, BUREAU OR OTHER UNIT	<b>GENERAL RECORDS</b>
Supersedes Edition of April 29, 2010	

**TO: STATE RECORDS ADMINISTRATOR  
STATE OF NEBRASKA**

**PART I – AGENCY STATEMENT:**

In accordance with Section 84-1212.01, R.R.S. 1943, approval of the attached records retention and disposition schedule by the State Records Administrator is hereby requested. Retention periods and dispositions have been recommended by this agency after a careful evaluation of all factors listed in Section 84-1212.01, R.R.S. 1943.

SIGNATURE <i>Catherine A. Dvorak</i>	
TITLE <i>Deputy Secretary of State for Records Management</i>	DATE <i>8-31-2010</i>

**PART II – APPROVAL OF STATE ARCHIVES:**

The attached schedule has been analyzed, all archival and historical material has been properly identified, no disposition except by transfer to the State Archives has been recommended for such material, and this schedule is approved as submitted.

SIGNATURE <i>Suzanne Kretzing</i>	DATE <i>9/11/2010</i>
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**PART III – APPROVAL OF AUDITOR OF PUBLIC ACCOUNTS:**

The attached schedule has been reviewed, all audit material has been properly identified, and this schedule is approved as submitted.

SIGNATURE <i>Dawn Huffman</i>	DATE <i>9/1/10</i>
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**PART IV – APPROVAL OF STATE RECORDS ADMINISTRATOR:**

The attached schedule has been reviewed in accordance with Section 84-1212.01, R.R.S. 1943, and is approved as submitted.

SIGNATURE <i>John A. Lee</i>	DATE <i>9/8/10</i>
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## **INSTRUCTIONS FOR USING THIS SCHEDULE**

Records retention and disposition schedules are designed to serve as your records management guideline for storing and disposing of agency records, ***regardless of the media on which they reside***, including paper, microfilm, diskettes, optical disks, CDs, DVDs, servers, computer hard drives, etc. This schedule was written specifically for records unique to your office and the Local Agencies General Records Schedule #24 contains those records common to most local government agencies. These retention schedules, which are approved by the State Records Administrator, provide your only ongoing authority to dispose of records. Listed below are some basic procedures to follow when applying your schedule.

### **DISPOSING OF RECORDS**

1. Check your schedules to see what the retention period is. Note: Your agency's unique schedule will take precedence over General Records Schedule #24 for any items which have differences in retention requirements.
2. Dispose of records that have met their retention periods.
3. For records requiring a review of or transfer to the **NE State Historical Society (State Archives)**, your agency is required to contact the State Archives and negotiate the transfer. Additionally, **once the records are accessioned to their collection, they become the property of the State Archives**. The State Archives may remove selected records in accordance with standard archival practices to ensure efficient access, organization and enduring historical value (Nebr. Rev. Stat. §82-107). Please contact their office by calling (402) 471-4783.
4. Complete a Records Disposition Report for the records you dispose. The Records Disposition Report form is the last page of this schedule. Remove the form, photocopy it, complete the form, make a photocopy for your records, and send the completed form to the Records Management Division at the address below. If you wish, you may receive this form electronically by contacting the Records Management Division. This report establishes that the destruction was performed in your normal course of business.

**Please remember to retain the blank form for future use.**

### **NON-SCHEDULED RECORDS**

Contact a Records Management Specialist in Records Management to see whether the records will fit under an item already on the schedule. If they do not, they must be retained until they are added to the next revision of your schedule.

### **SCHEDULE UPDATE**

It is the responsibility of each agency to periodically update their schedule. A Records Management Specialist in Records Management can assist you with the schedule update, which may involve adding new records series and making revisions to existing items. Keeping your schedule current will ensure you have the ongoing authority to discard records when their useful life has ended.

### **QUESTIONS**

If you have any questions about these procedures, please contact your agency Records Officer or your Records Management Specialist in Records Management. We will help you with any questions the schedule may present, including: transferring records to the State Records Center or microfilming records, scanning records, etc.

**Records Management Division  
440 South 8th Street, Suite 210  
Lincoln, NE 68508-2294  
402-471-2559**

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## **SCHEDULE 24 – LOCAL AGENCIES – GENERAL RECORDS**

### **24-1            ADMINISTRATIVE RECORDS**

#### **24-1-1            ANNUAL REPORTS**

Annual report of any local agency or official.

**Dispose of after 5 years, subject to review by the State Archives for possible accession.**

#### **24-1-2            ATTORNEY’S OPINIONS OR ADVICE**

**Dispose of after no longer pertinent to the operations of the agency.**

#### **24-1-3            AUTHORIZED LONG DISTANCE TELEPHONE CALL LOG**

Monthly log records all authorized long distance calls.

**Dispose of after 1 year following the end of the fiscal year to which the records pertain, provided audit has been completed.<sup>1</sup>**

#### **24-1-4            BIDS/EQUIPMENT AND SUPPLY PROCUREMENT RECORDS**

May include specifications, affidavits of publication of calls for bids, accepted and rejected bids, purchase orders and correspondence relating to the acquisition of supplies and equipment for agency use.

**REJECTED BIDS: Dispose of after 2 years, provided audit has been completed.<sup>1</sup>**

**ACCEPTED BIDS AND RELATED INFORMATION: Dispose of 5 years after fulfillment of contract, provided audit has been completed.<sup>1</sup>**

**CONSTRUCTION BIDS: Dispose of according to CONSTRUCTION CONTRACTS AND RECORDS, (Schedule 24).**

#### **24-1-5            BONDS (FOR OFFICIALS)**

**Dispose of 10 years after release, replacement, or expiration of the bond.**

### **24-1-6            BUILDING RECORDS**

#### **24-1-6-1        CONSTRUCTION CONTRACTS AND RECORDS**

Documents include specifications, affidavits of publication of calls for bids, accepted and rejected bids, contracts, purchase orders, inspection reports and correspondence relating to building construction projects. May include PERFORMANCE BONDS.

**ACCEPTED: Retain permanently; OR, microfilm and destroy originals.**

**SECURITY MICROFILM: Transfer to the State Archives.**

**MICROFILM WORK COPY: Retain permanently.**

**REJECTED: Dispose of after 2 years, provided audit has been completed.<sup>1</sup>**

#### **24-1-6-2        BUILDING PLANS AND SPECIFICATIONS**

**Dispose of 2 years after sale or vacation of building, whichever is later, subject to review by the State Archives for possible accession.**

**24-1-6-3 BUILDING MAINTENANCE RECORDS**

All maintenance, repairs and remodels to buildings owned or leased by the local government entity. Used to verify repairs were made. May include, but not limited to: location, work completed, materials used, personnel completing work, authorization, dates and related information.

**NON-HISTORIC: Dispose of after 5 years.**

**HISTORIC (NE Rev. Stat. §72.809 – Historic structure shall mean any building significant in American history or architecture on a local, state or national level.): Dispose of after 5 years, subject to review by the State Archives for possible accession.**

**24-1-6-4 GROUNDS MAINTENANCE RECORDS**

All grounds keeping activities, including but not limited to assignments, work responsibilities, checklists, inspections, reports and other related documents.

**Dispose of after 5 years.**

**24-1-7 CALENDARS**

Desk and pocket calendars, appointment books, and planners, both paper and electronic, including but not limited to Lotus, Exchange, PDAs and similar devices.

**Dispose of calendar entries after 2 years.**

**24-1-8 CITIZENSHIP ATTESTATION FORM**

Attestation form used by applicants/recipients of public benefits, public contractors and public employees for verification of lawful presence and eligibility status of U.S. citizens or qualified aliens. Refer to NEB. REV. STAT. §4-111 (R.S.SUPP. 2009).

**EMPLOYMENT: See INS FORM I-9 AND EMPLOYMENT ELIGIBILITY VERIFICATION FORM, (Schedule 24).**

**CONTRACTS: See CONTRACTS AND AGREEMENTS, (Schedule 24).**

**ALL OTHERS (INCLUDING PUBLIC BENEFITS): Retain and dispose of with appropriate record series to which they pertain.**

**24-1-9            COMMUNICATIONS/CORRESPONDENCE**

All correspondence/communications regardless of physical form or characteristics, including written and electronic correspondence/communications, including voicemail and instant messaging. NOTE: The Nebraska State Historical Society (State Archives) has determined the preservation of communication/correspondence is subject to your function/role (i.e. Mayor, Council/Board Member, Elected County Officials, City/Village Clerks/Treasurers, Managers, Support Staff) within the structure of local government. The addition of role-specific dispositions to both long-term and project-related communication reflects this change. All communications that are *not* scheduled for accession based on role by the State Archives may be disposed of once they have met the retention requirements on approved retention schedules.

**24-1-9-1    COMMUNICATIONS, SHORT-TERM (EPHEMERAL)**

Communications not related to local government transactions or activities. Also includes communications that may be of a professional interest, but not pertaining directly to the function of the agency, i.e. the equivalent of a casual phone call, including transitory messages. Transitory messages are defined as communications where copies are posted or cc'd to several persons or casual and routine communications.

**Dispose of when no longer of administrative value.**

**24-1-9-2    COMMUNICATIONS, MEDIUM-TERM**

Communications containing information related to the operations of the agency, but does not have long-term significance or policy implications.

**Dispose of after 2 years.**

**24-1-9-3    COMMUNICATIONS, LONG-TERM**

Communications containing information related to the mission of the agency, i.e., documents major transactions, establishes or implements policy, establishes legal rights or responsibilities, or has other long-term ramifications to the operation of the agency. Communications to be transferred to the State Archives must be on paper or microfilm.

**MAYORS, COUNTY ELECTED OFFICIALS: Transfer to the State Archives after 8 years.**

**OTHER AGENCY HEADS, OTHER ELECTED OFFICIALS, CEO'S: Dispose of after 8 years, subject to review by the State Archives for possible accession.**

**COUNCIL & BOARD MEMBERS, CITY & VILLAGE CLERKS, ETC.:**

**Dispose of after 8 years.**

**ALL OTHER LOCAL EMPLOYEES: Dispose of after 8 years.**

**24-1-9-4 COMMUNICATIONS, PROJECT RELATED**

Communications related to a specific agency project. A project is an activity that has an identifiable beginning and end. Communications to be transferred to the State Archives must be on paper or microfilm.

**MAYORS, COUNTY ELECTED OFFICIALS:** Dispose of 8 years after completion of project; subject to review by the State Archives for possible accession.

**OTHER AGENCY HEADS, OTHER ELECTED OFFICIALS, CEO'S:** Dispose of 8 years after completion of project; subject to review by the State Archives for possible accession.

**COUNCIL & BOARD MEMBERS, CITY & VILLAGE CLERKS, ETC.:** Dispose of after 8 years after completion of project.

**ALL OTHER LOCAL EMPLOYEES:** Dispose of 8 years after completion of project.

**24-1-9-5 COMMUNICATIONS, INFORMATION DENIAL**

File maintained according to Section 84-712.04, R.R.S. 1943. Includes all communication and documentation relating to the denial of requests for records.

**Dispose of after 10 years.**

**24-1-9-6 COMMUNICATIONS, LOGBOOKS & OTHER LOGS (FORMERLY COMMUNICATIONS, LOGBOOKS)**

Logbooks are maintained in a variety of formats and can also be used to document registration of visitors, non-agency personnel, etc. Information may include but is not limited to sender/name, subject matter/reason, date(s), time(s), etc.

**COMMUNICATION:** Dispose of concurrently with communications indexed.

**SECURITY AND LAW ENFORCEMENT:** Dispose of after 5 years.

**ALL OTHERS:** Dispose of after 2 years.

**24-1-9-7 FAX (FACSIMILE) TRANSMISSIONS**

Faxes sent or received by the agency, are a form of correspondence or communications, and as such should be treated in accordance with the preceding definitions.

**Retain and dispose of with appropriate record series to which they pertain.**

**24-1-10 COMPLAINT FILE**

Complaints from the public due to certain circumstances or about employees.

**ACTION TAKEN:** Dispose of after action is complete.

**NO ACTION TAKEN:** Dispose of after 1 year.

**24-1-11 COMPUTER DATA ENTRY FORMS**

Forms used to enter information into electronic storage media.

**Dispose of after information on the report is verified.**

**24-1-12 COMPUTER ERROR LISTINGS**

Computer reports indicating errors in inputs, processing or output.

**Dispose of after error correction.**

**24-1-13            CONTRACTS AND AGREEMENTS**

Contracts, leases and agreements that may include general obligation, land lease, utilities, consultants, services, software, IT systems and construction *except buildings* (see CONSTRUCTION CONTRACTS AND RECORDS, (Schedule 24)). Documents may include but are not limited to specifications, requests for proposals or information (RFP/RFI), affidavits of publication for calls for bids, accepted and rejected, bids, contracts, letters of agreements, purchase orders, inspection reports, performance bonds and correspondence. Refer to NEB. REV. STAT. §25-205. *NOTE: Agreement and contracts may have language/conditions included in award that allows for alternative disposition.*

**ACCEPTED: Dispose of 5 years after fulfillment or voiding of contract, provided audit has been completed.<sup>1</sup>**

**REJECTED: Dispose of after 2 years, provided audit has been completed.<sup>1</sup>**

**24-1-14            CONTRACTUAL INTEREST STATEMENT LEDGER**

Ledger of contractual interest statements made by certain officers disclosing an interest in a contract with the officer's governing body pursuant to Section 49-14, 103.02, R.R.S. 1943. Includes names of the contracting parties, nature of the interest of the officer in question, date that the contract was approved by the governing body, amount of the contract and the basic terms of the contract.

**Dispose of 5 years after the interested officer's last day in office.**

**24-1-15            DIRECTIVES**

Document used to issue orders or policy for local government.

**Transfer to the State Archives after no longer pertinent to the operations of the agency.**

**24-1-16            EQUIPMENT HISTORY FILE**

**Dispose of 1 year following the end of the fiscal year after equipment is surplus or destroyed, provided audit has been completed.<sup>1</sup>**

**24-1-17            EQUIPMENT OPERATING COST RECORDS**

**Dispose of after 5 years.**

**24-1-18            EXECUTIVE ORDERS, OR MAYOR'S PROCLAMATIONS**

**ORIGINAL RECORD: Retain one copy permanently; OR microfilm and transfer originals to the State Archives; OR, transfer originals to the State Archives. This record may NOT be destroyed after microfilming.**

**SECURITY MICROFILM: Transfer to the State Archives.**

**MICROFILM WORK COPY: Retain permanently.**

**24-1-19 GRANTS (FORMERLY APPLICATIONS FOR FEDERAL GRANT AND OTHER FUNDS)**

Records that document the application, evaluation, award, administration, monitoring and status of grants which may come from federal or state governments or foundations and other private funding sources. May include but not limited to: applications, proposals, activities, budgets, award notification, grant evaluations, reports, project plans, expenditure reports, related correspondence and documentation. Refer to 24 CFR §84.85(c) (2), 40 CFR §30.53(b), 40 CFR §31.42, 40 CFR §35-6705.

**AWARDED: Dispose of 3 years after the final expenditure report date of submission or as required by grant or program, whichever is later, provided audit has been completed.<sup>1</sup>**

**SUPERFUND: Dispose of 10 years after final expenditure report date of submission or as required by grant or program, whichever is later, provided audit has been completed.<sup>1</sup>**

**NON-AWARDED: Dispose of after no longer of reference value.**

**24-1-20 INSURANCE POLICIES**

Liability, theft, fire, accident, and other policies for agency property and personnel.

**Dispose of 5 years after lapse of the policy or when all claims have been settled, whichever is later, provided audit has been completed.<sup>1</sup>**

**24-1-21 INVENTORY RECORDS**

Records of various inventories taken; including equipment inventory, supply inventory and copies of the personal property inventory statement required in Section 23-347 R.R.S. 1943.

**Dispose of 3 years following the end of the fiscal year to which the records pertain, provided audit has been completed.<sup>1</sup>**

**24-1-22 MEETING AGENDA**

**See MEETING MINUTES, (Schedule 24).**

**24-1-23 MEETING MINUTES**

**24-1-23-1 MINUTES**

Notes or official minutes, may include agendas, list of attendees and Proof of Publication/Legal Notice, etc.

**BOARDS AND COMMITTEES: Microfilm for security annually. Transfer to the State Archives after no longer of reference value. This record may NOT be destroyed after microfilming.**

**ALL OTHER COPIES: Dispose of after no longer of reference value.**

**SECURITY MICROFILM: Transfer to the State Archives.**

**MICROFILM WORK COPY: Retain permanently.**

**VIDEO/AUDIO RECORDINGS: Dispose of 1 year after meeting minutes have been approved.**

**ALL OTHER MINUTES: Dispose of after no longer of reference value, subject to review by the State Archives for possible accession.**

**24-1-23-2 OTHER MEETING MATERIALS**

May include but not limited to agendas, list of attendees, presentation, supplemental meeting materials, and notes.

**ORIGINAL RECORD: Dispose of after no longer of reference value, subject to review by the State Archives for possible accession.**

**ALL OTHER COPIES: Dispose of after no longer of reference value.**

**24-1-24 MICROFILM PROJECT REGISTRATION (FORM RMA 03004B)**

Form used to register microfilm projects with Records Management.

**Dispose of after form is superseded or 1 year after project is discontinued, whichever is sooner.**

**24-1-25 PRESS RELEASES**

Prepared material for dissemination to the news media.

**Dispose of after 1 year, subject to review by the State Archives for possible accession.**

**24-1-26 PROOFS (AFFIDAVITS) OF PUBLICATION/LEGAL NOTICES**

Notice given for upcoming public hearings, meetings, solicitation of bids, auctions, delinquent taxes, etc.

**Dispose of 2 years after publication, provided audit has been completed.<sup>1</sup>**

**24-1-27 PUBLICATION FILE**

Records for publication may include background material, copy (drafts) original art work, photo negatives, prints, flats, and final publications.

**ORIGINAL ART WORK: Dispose of after no longer of reference value, subject to review by the State Archives for possible accession.**

**FINAL PUBLICATIONS: Dispose of after superseded, obsolete or after no longer of reference value, whichever is sooner, subject to review by the State Documents Librarian before disposal.**

**ELECTRONIC FILES: Notify State Documents Librarian before removing from agency Internet sites.**

**ALL OTHER DOCUMENTS: Dispose of after no longer of reference value.**

**24-1-28 RECORDS DISPOSITION REPORT (FORM RMA 03006D)**

Agency copies of the Records Management Report (RMA 03006D) and Records Disposition Report – State Records Center used for disposition of records covered in an approved records disposition schedule.

**Dispose of after 10 years.**

**24-1-29 SOCIAL NETWORKING SITES**

**See WEB SITES, (Schedule 24).**

**24-1-30 STAFF MEETING MINUTES/NOTES**

**See MEETING MINUTES, (Schedule 124).**

**24-1-31            STUDIES AND REPORTS**

Monthly, special, or other STUDIES AND REPORTS of agencies, officials, committees, or consultants which are not covered by ANNUAL REPORTS, (Schedule 24).

**RAW DATA: Dispose of according to WORKING PAPERS, (Schedule 24).**

**FINAL REPORT: Dispose of when no longer of administrative value, subject to review by the State Archives for possible accession.**

**OTHER COPIES: Dispose of after no longer of reference value.**

**24-1-32            VENDOR DIRECTORY**

Information on vendors used for purchases, services, etc., record may include Federal Taxpayer Identification NUMBER (FTIN), vendor name and address.

**Dispose of after superseded.**

**24-1-33            WEB SITES**

Internet web sites established and maintained by local agencies including posts to social networking web sites such as blogs, wikis, Facebook, Twitter, etc.

**Web site and social networking site records should follow the stated retention and disposition requirements listed in this Schedule (24) or in an agency specific schedule already in place. Contact the Nebraska Records Management Division if Schedule 24 or your agency specific schedule does not include the records residing on your agency web site or social networking sites for inclusion in a records retention schedule update.**

**24-1-34            WORKING PAPERS**

Raw data, research materials and drafts used when creating reports, studies, etc.

**COMPLETED: Dispose of after completion of final report, study, etc.**

**NOT COMPLETED: Dispose of after no longer or reference value.**

**24-2                FINANCIAL RECORDS**

**24-2-1            1099 FORMS**

Forms sent to entities where charges for services exceed \$600. Information included vendor FTIN and payments.

**Dispose of after 6 years.**

**24-2-2            ACCOUNTS PAYABLE**

Any supporting document received or generated by the agency that provides support for payments made to vendors for goods and services, employee for reimbursement of expenses and any other situation where a warrant or electronic payment is issued. This may include, but is not limited to invoices, reports, disbursement documents, purchase orders, packing slips, requisitions, employee expense reimbursement forms, etc.

**Dispose of after 3 years, provided audit has been completed.<sup>1</sup>**

**24-2-3            ACCOUNTS RECEIVABLE**

Any supporting record received or generated by an agency for billing non-state agencies or institutions for supplies, services, or repairs provided by an agency. May include, but not limited to invoices, reports, etc.

**Dispose of after 3 years, provided audit has been completed.<sup>1</sup>**

**24-2-4            AUDIT REPORTS**

Annual and special audits of all agencies.

**Dispose of after 3 years.**

**24-2-5            BANK STATEMENTS**

**See BANK RECORDS, (Schedule 24).**

**24-2-6            BANK RECORDS (FORMERLY BANK/WARRANT RECORDS)**

Records used to maintain and balance banking accounts. Records may include but are not limited to: bank statements, cancelled checks and stubs, check registers, deposit slips, registered warrants, warrants and warrant register.

**Dispose of after 3 years, provided reconciliations and audit have been completed.<sup>1</sup>**

**24-2-7            BONDS AND BOND COUPONS**

Revenue bonds as returned by the county clerk to a political subdivision when complete issue has been satisfied and compliance with Section 1-206, R.R.S. 1943 has been met.

**Dispose of after verification of complete redemption of issue.**

**24-2-8            BUDGET REQUESTS**

The actual budget request and all related material used in preparing the budget.

**Dispose of after 3 years.**

**24-2-9            CANCELLED CHECKS AND STUBS**

**See BANK RECORDS, (Schedule 24).**

**24-2-10          CASH/FEE BOOKS**

Accounting of cash paid and fees collected. May include name of party involved in the transaction, date of payment, amount, and reason for payment. Record may be computer generated.

**Dispose of after 5 years, provided audit has been completed.<sup>1</sup>**

**EXCEPTION: If books are used as an index to microfilm: Retain permanently; OR, microfilm and destroy originals pursuant to AUTHORITY FOR DISPOSAL OF RECORDS AFTER MICROFILMING, (Schedule 24).**

**SECURITY MICROFILM: Transfer to the State Archives.**

**MICROFILM WORK COPY: Retain permanently.**

**24-2-11          CASH REGISTER RECORDS (FORMERLY CASH REGISTER TAPE)**

Documents received and created related to an Agency's cash register. Records may include, but are not limited to coupons, cash register tape, charge slips, void slips and credit card receipts.

**Dispose of after 1 year following the end of the fiscal year to which the records pertain, provided audit has been completed.<sup>1</sup>**

**24-2-12          CHECK REGISTER**

**See BANK RECORDS, (Schedule 24).**

**24-2-13 CLAIMS AND REGISTERS (FORMERLY CLAIMS AND CLAIM REGISTER)**

Claims against the agency by vendors for goods or services rendered.

**Dispose of 3 years after settlement, provided audit has been completed.<sup>1</sup>**

**24-2-14 CLAIM REGISTER**

**See CLAIMS AND REGISTERS, (Schedule 24).**

**24-2-15 DAILY BALANCE RECORDS**

Record of daily receipts and disbursements including balances of cash on hand, disbursements for various funds, bank deposits, and daily account balances.

**Dispose of after 5 years, provided audit has been completed.<sup>1</sup>**

**24-2-16 DEPOSIT SLIPS**

**See BANK RECORDS, (Schedule 24).**

**24-2-17 DIRECT DEPOSIT AGREEMENT**

Form signed by an employee to authorize or cancel direct deposit of the employee's net pay into his/her checking or savings account.

**FINAL AGREEMENT: Transfer to EMPLOYMENT HISTORY FILE, (Schedule 24), upon termination of employment.<sup>1</sup>**

**ALL OTHER AGREEMENTS: Dispose of after superseded, provided audit has been completed.**

**24-2-18 EMPLOYEE EXPENSE REPORTS**

**See ACCOUNTS PAYABLE, (Schedule 24).**

**24-2-19 EMPLOYERS QUARTERLY TAX STATEMENTS**

**Dispose of after 4 years, provided audit has been completed.<sup>1</sup>**

**24-2-20 ENCUMBRANCE RECORDS**

All records relating to the encumbrance of funds for future expenditures.

**Dispose of 2 years after encumbrance, provided audit has been completed.<sup>1</sup>**

**24-2-21 INVESTMENT REPORTS**

Reports of investments of funds.

**Dispose of after 10 years, provided audit has been completed.<sup>1</sup>**

**24-2-22 INVOICES**

**See ACCOUNTS PAYABLE, (Schedule 24).**

**24-2-23 MISCELLANEOUS RECEIPTS**

**See ACCOUNTS PAYABLE, (Schedule 24).**

**24-2-24 MONTHLY FINANCIAL STATEMENTS**

**Dispose of after 3 years, provided audit has been completed.<sup>1</sup>**

**24-2-25 PACKING SLIPS/BILLS OF LADING**

**See ACCOUNTS PAYABLE, (Schedule 24).**

**24-2-26 PER DIEM COST, MONTHLY**

Dispose of after 3 years, provided audit has been completed.<sup>1</sup>

**24-2-27 POSTAGE METER RECORDS**

Includes registered mail receipts.

Dispose of after 3 years, provided audit has been completed.<sup>1</sup>

**24-2-28 PURCHASE ORDERS**

See ACCOUNTS PAYABLE, (Schedule 24).

**24-2-29 REGISTERED WARRANT RECORD**

See BANK RECORDS, (Schedule 24).

**24-2-30 REQUISITIONS**

See ACCOUNTS PAYABLE, (Schedule 24).

**24-2-31 REVENUE SHARING RECORDS**

May include: public notices, waivers, records of band accounts, expenditure records and reports, studies and reports, construction or other project reports and reviews, payroll forms, Affirmative Action or Equal Opportunity correspondence, requests for determination and determinations of compliance, trust fund records, vouchers, ledgers, financial statements, audit reports and checklists.

Dispose of after 5 years, provided audit has been completed.<sup>1</sup>

**24-2-32 SAVINGS ACCOUNT BOOKS**

Dispose of 3 years after closing out account, provided audit has been completed.<sup>1</sup>

**24-2-33 SAVINGS BOND DEDUCTION LIST**

Dispose of after 3 years, provided audit has been completed.<sup>1</sup>

**24-2-34 STATE/COUNTY TREASURER'S RECEIPTS**

Receipts received by an agency from the State or county Treasurer's office indicating that a deposit of funds has been made.

Dispose of after 3 years, provided audit has been completed.<sup>1</sup>

**24-2-35 STATEMENT OF ACCOUNTS**

Dispose of after 3 years, provided audit has been completed.<sup>1</sup>

**24-2-36 VALIDATING TAPES**

Paper tapes from validating machine which numbers, stamps, and validates receipts.

Dispose of after 5 years, provided audit has been completed.<sup>1</sup>

**24-2-37 VOUCHERS/VOUCHER REGISTER**

Dispose of after 3 years, provided audit has been completed.<sup>1</sup>

**24-2-38 WARRANT REGISTER**

See BANK RECORDS, (Schedule 24).

**24-2-39            WARRANTS**  
**See BANK RECORDS, (Schedule 24).**

**24-2-40            WORK ORDERS**  
**Dispose of after 2 years, provided audit has been completed.<sup>1</sup>**

**24-3                PERSONNEL RECORDS**

**24-3-1            APPLICATIONS AND OTHER SUPPLEMENTAL MATERIAL  
USED TO HIRE AND NOT HIRE PERSONS (FORMERLY  
APPLICATIONS AND OTHER SUPPLEMENTAL MATERIAL  
OF NOT HIRED)**

May include internal job postings, application, resumes, structured interview questions, supplemental questionnaires, background checks, screening or scoring devices and any other material used in the hiring process or in the failure or refusal to hire any person. Complaints under ADEA (American Disability Employment Act) may be filed for a period up to 4 years after a personnel action is made.

**Dispose of 4 years after date of personnel action to which the record relates.**

**24-3-2            EMPLOYEE'S INSURANCE FILE**  
**Dispose of 3 years after termination of employment.**

**24-3-3            EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE  
(W-4 FORM)**  
**Dispose of 4 years after superseded OR, 4 years after termination of employment,  
whichever is sooner.**

**24-3-4            EMPLOYERS QUARTERLY REPORT**  
Statistical report of employee's wages during a calendar quarter which is sent to the Nebraska Department of Labor Unemployment Insurance Division. Report includes contribution report and wage schedule.  
**CONTRIBUTORY AGENCY REPORTS: Dispose of after 5 years.**  
**REIMBURSABLE AGENCY REPORTS: Dispose of after 1 year.**

**24-3-5 EMPLOYMENT HISTORY FILE**

May include application for employment, employment contract, performance reports, notices of promotion or demotion, commendations or reprimands, termination of employment, etc.

NOTE: retention for Employment History Files depends on the type of retirement plan the employee is in, if any, because verification and retention requirements are different.

**EMPLOYEES IN A DEFINED BENEFIT PLAN: Dispose of 50 years after termination of employment. Defined benefit retirement plans include:**

- Judges Retirement Plan
- School Employees Retirement Plan
- Douglas County Retirement Plan

**EMPLOYEES IN A DEFINED CONTRIBUTION RETIREMENT PLAN: Dispose of 10 years after termination of employment. Defined contribution retirement plans include:**

- County Employees Retirement Plan administered by the Nebraska Public Employees Retirement System
- Lancaster County Retirement Plan
- City of Lincoln Retirement Plan

FOR OTHER PLANS, the plan administrator may be contacted to determine whether the plan is a defined benefit or a defined contribution plan.

**EMPLOYEES NOT IN A RETIREMENT PLAN: Dispose of 10 years after termination of employment.**

**24-3-6 EXTENSION OF EMPLOYMENT RECORDS**

Authorizations for one year extension of employment beyond the normal age of retirement.

File with **EMPLOYMENT HISTORY FILE, (Schedule 24).**

**24-3-7 FIRST REPORT OF ALLEGED ACCIDENT OR OCCUPATIONAL DISEASE OR FIRST REPORT OF OCCUPATIONAL INJURY OR ILLNESS**

**MEDICAL EXAMINATIONS AND REPORTS OF EMPLOYEE EXPOSURES TO TOXIC SUBSTANCES OR BLOOD BORNE PATHOGENS: Dispose of 30 years after separation/termination of employment.**

**OCCUPATIONAL AND ILLNESS RECORDS: Dispose of 5 years after the case is closed.**

**COMPLAINT OR CHARGE FILED AFTER RECORDS RETENTION PERIOD: Dispose of 5 years after all actions are complete.**

**24-3-8 GARNISHMENTS**

Court orders calling for the employer to testify on the salary of employees for the purpose of withholding a percentage of their salaries for the payment of personal debts. **Dispose of 2 years after the settlement of debts or termination of employment, whichever is sooner.**

**24-3-9 GRIEVANCES**

Reports submitted by employees of an alleged grievance.

**Dispose of 3 years after all actions and appeals are complete and final OR after no longer of reference value, whichever is later.**

**24-3-10 INS FORM I-9 AND EMPLOYMENT ELIGIBILITY VERIFICATION FORM**

Information required by the Immigration Reform and Control Act (8 U.S.C. §1101). Information kept separate from Employment History File, item 24-3-5. May also be form signed by employees and employers attesting to employment eligibility and verification. **Dispose of 3 years after date of hire OR 1 year after separation/termination from employment, whichever is later, provided audit has been completed.**<sup>1</sup>

**24-3-11 PAYROLL OR PAYMENT RECORDS**

May include, but is not limited to payroll deduction register, payroll register, pre-payroll register, and payroll year-to-date register. Master Payroll List contains: pay periods, names of employee, social security number, gross salary, withholding and other deductions, pension payments and net salary.

**MASTER PAYROLL LIST, ORIGINAL RECORD: Dispose of after 75 years OR microfilm and destroy originals pursuant to AUTHORITY FOR DISPOSAL OF RECORDS AFTER MICROFILMING, (Schedule 24).**

**SECURITY MICROFILM: Transfer to a secure location; dispose of after 75 years. MICROFILM WORK COPY: Dispose of after 75 years.**

**OTHER PAYROLL RECORDS: Dispose of after 5 years, provided audit has been completed.**<sup>1</sup>

**24-3-12 SALARY DEDUCTION CHANGE FORMS**

**Dispose of 2 years after form is superseded or becomes obsolete.**

**24-3-13 SOCIAL SECURITY RECORDS**

Including employer's copies of W-2 forms.

**Dispose of 4 years after the due date of taxes for the period involved, or 4 years after such taxes are paid, whichever is later.**

**24-3-14 SURVEY OF GOVERNMENT EMPLOYMENT**

Voluntary survey form sent to government agencies by the Federal Census Bureau which is used to conduct a yearly census of governments. Agencies retain a copy of the completed form which contains information regarding employment and pay, labor-management relations and costs for selected employee benefits.

**Dispose of 1 year after form is submitted.**

**24-3-15 TIME CARDS AND TIME SHEETS**

**Dispose of after 3 years, provided audit has been completed.**<sup>1</sup>

**24-3-16 TIME OFF REQUESTS**

Any forms used to request time off for vacation, illness, civil leave, or any other reason.

**Dispose of after verification of time cards/sheets following the end of the fiscal year to which the records pertain, provided audit has been completed.**<sup>1</sup>

**24-3-17 WORKER'S COMPENSATION REPORT**

**Dispose of 4 years after date of report.**

#### **24-4                    NONRECORD MATERIAL**

The following materials are declared to be nonrecord material, regardless of the media on which they reside:

- a. Books, periodicals, newspapers and catalogues acquired and saved as a general reference resource;
- b. Extra copies of documents saved only for convenience or reference for which no action is required or taken (i.e. reading files);
- c. Identical or convenience copies of reports, memoranda, etc., for which your office was not the originator or the office of record, and which have not been annotated by your office;
- d. Stocks of publications, reproduced documents, or other printed materials preserved for supply purposes;
- e. Blank forms;
- f. Junk mail, spam, tickler files, “to-do” and task lists that serve as a reminder that an action is required on a given date or that a reply to action is expected;
- g. Materials received documenting employee fringe activities (carpool locators, employee recreation and welfare activities, blood donors, charitable funds, community notices, holiday and social meetings, etc.

**NONRECORD MATERIAL may be disposed of at the discretion of the agency head and no RECORDS DISPOSITION REPORT (RMA 03006D) is required.**

#### **24-5                    AUTHORITY FOR DISPOSAL OF RECORDS AFTER MICROFILMING**

Unless specifically prohibited under separate record series listing, all records of local government agencies may be destroyed immediately after microfilming, provided that the following provisions are met before disposal of such records:

1. The micrographics project shall be registered with the State Records Administrator.
2. All micrographics recording shall be done in accordance with State Records Administrator’s Rule 430 NAC 7, Micrographics Standards.
3. A sample of the micrographics system shall have been inspected and approved by the State Records Administrator before such document disposal.

Records Management Division  
440 S. 8<sup>th</sup> Street, Suite 210  
Lincoln, NE 68508-2294  
(402) 471-2559

**24-6**            **AUTHORITY FOR DISPOSAL OF RECORDS**  
**FOLLOWING A DURABLE MEDIUM PROCESS**  
**CONVERSION**

Unless specifically prohibited under a separate record series listing OR state and federal laws and regulations, records converted to an alternative medium may be destroyed immediately after conversion, provided the agency has determined the alternative process and chosen medium complies with the *Durable Medium Definition* found in 42 NAC Ch.1, § 001.18 and as long as the converted records continue to follow the stated retention periods.

**DELETED RECORDS**

**24-1-36-1**        **COMMUNICATIONS, NON-RECORDS**

**NOTES**

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1. These records may be disposed of after the required retention period, provided the audit has been completed with the audit report released and all related audit comments resolved. Check with the organization that performed the audit, and, if applicable, the Federal cognizant agency if there is a question whether resolution is complete. For records retention purposes only, the issuance of an audit waiver (or an Unaudited Financial Statement for villages) by the Auditor of Public Accounts shall take the place of an actual audit.

# RECORDS DISPOSITION REPORT

<b>TO: SECRETARY OF STATE RECORDS MANAGEMENT DIVISION 440 S. 8<sup>TH</sup> STREET SUITE 210 LINCOLN, NE 68508-2294</b>	AGENCY
	DIVISION
	SUB-DIVISION

## REQUIRED INFORMATION:

In accordance with the Records Management Act, records of this agency have been disposed of under the authorization granted by the following schedule(s):

SCHEDULE NUMBER(S) ONLY (DO NOT INCLUDE SECTION AND ITEM NUMBERS)	TOTAL VOLUME DISPOSED (SEE REVERSE)

## OPTIONAL INFORMATION (FOR YOUR USE ONLY):

You may include detailed information which will be useful to you in recording exactly what records were disposed of and under what authority. This might include such things as schedule section and item numbers, title of records, inclusive dates of records, etc. This information is not required to be filed with Records Management.

DATE	SIGNATURE
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**SEND ORIGINAL TO RECORDS MANAGEMENT. MAKE A PHOTOCOPY FOR YOUR RECORDS.**

RMA 03006D

## VOLUME ESTIMATING GUIDE

**(PLEASE NOTE THAT FOR REPORTING PURPOSES, A BALLPARK ESTIMATE OF THE TOTAL VOLUME OF MATERIAL DISPOSED IS ADEQUATE.)**

<b>Container</b>	<b>Cubic Feet</b>	<b>Weight (lbs)</b>	<b>Sheets of Paper (8.5" x 11")</b>	<b>Electronic Data Equivalent</b>
			<b>1</b>	<b>20 Kb</b>
			<b>52</b>	<b>1 Mb (1024 Kb)</b>
			<b>53,687</b>	<b>1 Gb (1024 Mb)</b>
<b>N/A</b>	<b>N/A</b>	<b>2,204 lbs (1 metric ton)</b>	<b>220,000</b>	<b>4.1 Gb</b>
<b>Records center carton</b>	<b>1 Cu. Foot</b>	<b>16.66 lbs</b>	<b>1,667</b>	<b>32 Mb</b>
<b>Vertical File Cabinet, 4 drawer letter- size</b>	<b>6 Cu. Feet</b>	<b>100 lbs</b>	<b>10,000</b>	<b>190 Mb</b>
<b>Vertical File Cabinet, 4 drawer legal- size</b>	<b>8 Cu. Feet</b>	<b>133.3 lbs</b>	<b>13,333</b>	<b>254 Mb</b>
<b>Lateral File, 4 drawer/shelf letter-size</b>	<b>9 Cu. Feet</b>	<b>149.94 lbs</b>	<b>15,003</b>	<b>288 MB</b>
<b>Lateral File, 4 drawer/shelf legal-size</b>	<b>12 Cu. Feet</b>	<b>199.92 lbs</b>	<b>20,004</b>	<b>384 MB</b>
<b>About a pickup load</b>	<b>50 Cu. Feet</b>	<b>7,500 lbs</b>	<b>748,638</b>	<b>14 Gb</b>