

# **Schedule 101**

## **PUBLIC POWER DISTRICT**

### **NE RURAL ELECTRIC ASSOCIATION MEMBERS**

**October 3, 2016**

Nebraska Records Management Division  
3242 Salt Creek Circle  
Lincoln, NE 68504  
(402) 471-2559

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

SCHEDULE

**101**

AGENCY, BOARD OR COMMISSION

**PUBLIC POWER DISTRICT**

DIVISION, BUREAU OR OTHER UNIT

**NE RURAL ELECTRIC ASSOCIATION  
MEMBERS**

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

**Supersedes Edition of February 21, 1984**

**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



TITLE

*General Manager*

DATE

*9/7/2016*

**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



DATE

*10/3/2016*

**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



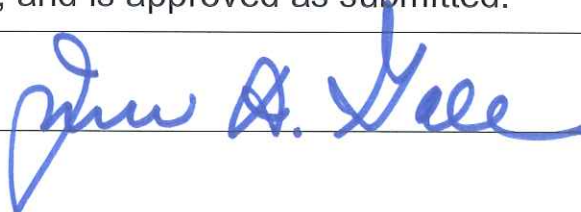
DATE

*9/19/16*

**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



DATE

*9/19/16*

## **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. This retention schedule, which is approved by the State Records Administrator, provides your only ongoing authority to dispose of records. Listed below are some basic procedures to follow when applying this 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. Unless there is pending or on going, legal action, records request, or audit.
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 to negotiate the transfer. Additionally, **once the records are accessioned into 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 located on the Secretary of State Records Management website. [https://appengine.egov.com/apps/ne/sos\\_records\\_disposition\\_report](https://appengine.egov.com/apps/ne/sos_records_disposition_report). This report establishes that the destruction was performed in your normal course of business.

### **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 the Records Management Specialist in Records Management. They 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  
3242 Salt Creek Circle  
Lincoln, NE 68504  
402-471-2559**

**SCHEDULE 101  
PUBLIC POWER DISTRICTS  
NE RURAL ELECTRIC ASSOCIATION MEMBERS  
October 3, 2016**

Retention requirements are for all records, regardless of the media on which they reside, unless otherwise noted.

Supersedes Edition of February 21, 1994

ITEM NUMBER	RECORD TITLE	DESCRIPTION/EXAMPLES	RETENTION	REFERENCE/COMMENTS
101-1-1	CORPORATE AND GENERAL-AGENDAS AND MINUTES OF BOARD MEETINGS			See MEETING MINUTES AND MATERIALS, Item 24-57
101-1-2	CORPORATE AND GENERAL-APPLICATION FOR FEDERAL GRANTS AND OTHER FUNDS			See GRANTS, Item 24-50
101-1-3	CORPORATE AND GENERAL-ARTICLES OF INCORPORATION, PETITION FOR CREATION, CHARTER, BY-LAWS, MERGER DOCUMENTS	Legal documentation relating to the organization of the district and authorization to provide electric service, including the organization of any predecessor district or cooperative, including any by-laws and merger or consolidation documents.	Permanent	
101-1-4	CORPORATE AND GENERAL-ATTORNEY'S OPINIONS OR ADVICE			See LEGAL OPINIONS AND ADVICE, Item 24-55
101-1-5	CORPORATE AND GENERAL-AUTHORIZATION OF SALARIES AND WAGES	Includes any separate document regarding board or manager's approval of individual salaries or wage rates	5 years if audited or maximum of 10 years if no audit has been performed.	
101-1-6	CORPORATE AND GENERAL-BIDS/EQUIPMENT AND SUPPLY PROCUREMENT RECORDS			See BIDS/EQUIPMENT AND SUPPLY PROCUREMENT RECORDS, Item 24-8
101-1-7	CORPORATE AND GENERAL-BUDGETS			See BUDGET REQUEST, Item 24-11
101-1-8	CORPORATE AND GENERAL-CONSTRUCTION CONTRACTS AND RECORDS			See BUILDING AND LAND IMPROVEMENT PROJECT PLANS AND SPECIFICATION (FORMERLY BUILDING CONSTRUCTION AND CONTRACTS AND RECORDS), Item 24-12
101-1-9	CORPORATE AND GENERAL-CONTRACTS AND AGREEMENTS, LINE EXTENSION			See CONTRACTS AND AGREEMENTS, Item 24-31
101-1-10	CORPORATE AND GENERAL-CONTRACTS AND AGREEMENTS, MISCELLANEOUS			See CONTRACTS AND AGREEMENTS, Item 24-31
101-1-11	CORPORATE AND GENERAL-CONTRACTUAL INTEREST STATEMENT LEDGER			See CONTRACTUAL INTEREST STATEMENT LEDGER, Item 24-32

ITEM NUMBER	RECORD TITLE	DESCRIPTION/EXAMPLES	RETENTION	REFERENCE/COMMENTS
101-1-12	CORPORATE AND GENERAL-COPYRIGHTS AND PATENTS	Legal documentation of any copyright or patent held in the name of district, any legal proceedings related thereto, and records of any payments received.	Permanent	
101-1-13	CORPORATE AND GENERAL-CORRESPONDENCE, ADMINISTRATIVE			See COMMUNICATIONS, LONG-TERM, Item 24-24
101-1-14	CORPORATE AND GENERAL-CORRESPONDENCE, GENERAL			See COMMUNICATIONS, MEDIUM-TERM, Item 24-25
101-1-15	CORPORATE AND GENERAL-CORRESPONDENCE, INFORMATION DENIAL			See COMMUNICATIONS-PUBLIC RECORD REQUESTS, item 24-21
101-1-16	CORPORATE AND GENERAL-DEEDS AND EASEMENTS	Deeds and other title papers including abstracts of title and supporting information such as appraisals	Permanent	
101-1-17	CORPORATE AND GENERAL-FRANCHISE AGREEMENTS FOR ELECTRIC SERVICE WITHIN INCORPORATED AREAS	Documents and supporting information authorizing district to provide electric service within incorporated city of village, including records of payments made	Permanent	
101-1-18	CORPORATE AND GENERAL-INSURANCE POLICIES			See INSURANCE POLICIES, Item 24-53
101-1-19	CORPORATE AND GENERAL-LEASES PERTAINING TO RENTALS OF PROPERTY TO OR FROM OTHERS	Documents and supporting information relating to leases of property entered into by district, including records of payments made or received by district.	6 years after expiration or cancellation	
101-1-20	CORPORATE AND GENERAL-LOAN DOCUMENTS	Applications for, and approval or rejection notices, work plans and other supporting documentation.	5 years or maximum of 10 years if no audit has been performed	
101-1-21	CORPORATE AND GENERAL-NEWS/PRESS RELEASES			See PRESS RELEASES, Item 24-64
101-1-22	CORPORATE AND GENERAL-PERMITS FROM LOCAL, STATE, OR FEDERAL GOVERNMENT AGENCIES	Permits of a temporary nature from municipalities or others to perform specific work, such as construction permits, permits to open streets, cross rail lines, etc. and permits granted for the use of other's facilities.	6 years after expiration or cancellation	
101-1-23	CORPORATE AND GENERAL-PROOFS (AFFIDAVITS) OF PUBLICATION/LEGAL NOTICES			See PUBLIC NOTICES, Item 24-65
101-1-24	CORPORATE AND GENERAL-PROPERTY AND CASUALTY CLAIMS			See INSURANCE POLICIES, Item 24-53
101-1-25	CORPORATE AND GENERAL-PUBLICATION FILES			See PUBLICATION AND PUBLICATION FILES, Item 24-66
101-1-26	CORPORATE AND GENERAL-RECORDS DISPOSITION REPORT (FORM RMA 03006C)			See REPORTS-RECORDS DISPOSITION (FORM RMA 03006D), Item 24-71

ITEM NUMBER	RECORD TITLE	DESCRIPTION/EXAMPLES	RETENTION	REFERENCE/COMMENTS
101-1-27	CORPORATE AND GENERAL-RECORDS OF FIDELITY/PERFORMANCE BONDS	Includes records regarding director and employee fidelity bonds, any claims made against bond, and disposition of claim.	10 years after release or expiration of bond	24-31
101-1-28	CORPORATE AND GENERAL-RECORDS OF SECURITIES OWNED	Records of stocks, bonds, and other investments owned by district, including records regarding depository institution and any security required of depository institution.	10 years after securities disposed of	
101-1-29	CORPORATE AND GENERAL-REGULATORY COMMISSION OR AGENCY ORDERS AND DECISIONS	Orders, decisions, and supporting information relating to actions by Power Review Board, Public Service Commission, Rural Electrification Administration, or other state or federal agency that apply to district.	Permanent	
101-1-30	CORPORATE AND GENERAL-SECURITIES, APPLICATION TO ISSUE, BOND RECORDS	Includes any authorizations for issuance of securities, bond counsel opinions, redeemed revenue bonds, bond coupons and related records.	6 years after redemption	
101-1-31	CORPORATE AND GENERAL-SERVICE AREA AGREEMENTS	Agreements between district and other electric suppliers delineating service area boundaries which have been approved by Power Review Board.	Permanent	
101-1-32	CORPORATE AND GENERAL-SYSTEM MAPS	Maps showing service area boundaries and locations of district facilities.	10 years after superseded	
101-1-33	CORPORATE AND GENERAL-VENDOR DIRECTORY			See VENDOR DIRECTORY, Item 24-85
101-2-1	REPORTS AND STUDIES- ACCIDENT REPORTS AND CLAIMS AND SUPPORTING INFORMATION; WORKER'S COMPENSATION			See FIRST REPORT OF ALLEGED ACCIDENT OR OCCUPATIONAL DISEASE OR FIRST REPORT OF OCCUPATIONAL INJURY OR ILLNESS, Item 24-48
101-2-2	REPORTS AND STUDIES-ANNUAL REPORTS			See REPORTS-ANNUAL, Item 24-68
101-2-3	REPORTS AND STUDIES-AUDIT REPORTS, INTERNAL AND EXTERNAL			See REPORTS-AUDIT, Item 24-69
101-2-4	REPORTS AND STUDIES-COST OF SERVICE STUDIES			See REPORTS AND STUDIES, Item 24-67
101-2-5	REPORTS AND STUDIES-FINANCIAL FORECASTS			See REPORTS AND STUDIES, Item 24-67
101-2-6	REPORTS AND STUDIES-FEDERAL AND STATE AGENCIES			See REPORTS AND STUDIES, Item 24-67
101-2-7	REPORTS AND STUDIES-WORKING PAPERS			See WORKING PAPERS, Item 24-89

ITEM NUMBER	RECORD TITLE	DESCRIPTION/EXAMPLES	RETENTION	REFERENCE/COMMENTS
101-3-1	ACCOUNTING-ACCOUNTS PAYABLE REGISTER			See ACCOUNTS PAYABLE, Item 24-2
101-3-2	ACCOUNTING-ACCOUNTANT'S WORK SHEETS	Includes accountant's working documents.	7 years	
101-3-3	ACCOUNTING-ACCOUNTS RECEIVABLE			See ACCOUNTS RECEIVABLE, Item 24-3
101-3-4	ACCOUNTING-BANK RECONCILIATIONS			See BANK RECORDS, Item 24-7
101-3-5	ACCOUNTING-BANK STATEMENTS			See BANK RECORDS, Item 24-7
101-3-6	ACCOUNTING-CLAIMS			See CLAIMS AND REGISTERS, Item 24-20
101-3-7	ACCOUNTING-CLAIM REGISTER			See CLAIMS AND REGISTERS, Item 24-20
101-3-8	ACCOUNTING-CANCELLED CHECKS			See BANK RECORDS, Item 24-7
101-3-9	ACCOUNTING-CASH RECEIPTS RECORDS (SUBSIDIARY AND GENERAL)	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.	10 years after close of fiscal year	
101-3-10	ACCOUNTING-CHECKBOOK REGISTERS			See BANK RECORDS, Item 24-7
101-3-11	ACCOUNTING-CONSTRUCTION FUND, COPIES OF CHECKS AND DOCUMENTS			See BANK RECORDS, Item 24-7
101-3-12	ACCOUNTING-CONSTRUCTION WORK IN PROGRESS LEDGERS, WORK ORDERS AND SUPPLEMENTAL RECORDS			See BANK RECORDS, Item 24-88
101-3-13	ACCOUNTING-CONTINUING PROPERTY RECORDS	Includes district's records of plant assets in a perpetual inventory system	7 years after retirement	
101-3-14	ACCOUNTING-DAILY BALANCE RECORDS			See BANK RECORDS, Item 24-7
101-3-15	ACCOUNTING-EMPLOYEE EXPENSE REPORTS			See ACCOUNTS PAYABLE, Item 24-2
101-3-16	ACCOUNTING-ENCUMBRANCE RECORDS			See ENCUMBRANCE RECORDS, Item 24-42
101-3-17	ACCOUNTING-DEPRECIATION SCHEDULES AND STUDIES			See REPORTS AND STUDIES, Item 24-67
101-3-18	ACCOUNTING-GENERAL LEDGERS		50 years	
101-3-19	ACCOUNTING-JOURNAL ENTRIES		25 years	
101-3-20	ACCOUNTING-JOURNAL ENTRY SUPPORT		6 years	
101-3-21	ACCOUNTING-LOAN PRINCIPAL AND INTEREST PAYMENTS			See BANK RECORDS, Item 24-7

ITEM NUMBER	RECORD TITLE	DESCRIPTION/EXAMPLES	RETENTION	REFERENCE/COMMENTS
101-3-22	ACCOUNTING- MONTHLY FINANCIAL STATEMENTS			See MONTHLY FINANCIAL STATEMENTS Item 24-59
101-3-23	ACCOUNTING-ORIGINAL BILLS, INVOICES AND VOUCHERS			See ACCOUNTS RECEIVABLE, Item 24-3
101-3-24	ACCOUNTING-PAYROLL COST ALLOCATION REPORTS			See PAYROLL OR PAYMENT RECORDS, Item 24-61
101-3-25	ACCOUNTING-PAYROLL RECORDS			See PAYROLL OR PAYMENT RECORDS, Item 24-61
101-3-26	ACCOUNTING-PER DIEM COST, MONTHLY			See PER DIEM COST, MONTHLY, Item 24-62
101-3-27	ACCOUNTING-PETTY CASH ACTIVITY		6 years	
101-3-28	ACCOUNTING-POSTAGE METER RECORDS			See POSTAGE METER RECORDS, Item 24-63
101-3-29	ACCOUNTING-RECEIPT FOR REVENUE OTHER THAN ELECTRIC		5 years or maximum of 10 years if no audit has been performed	
101-3-30	ACCOUNTING-SALES INVOICES OTHER THAN ELECTRIC		5 years or maximum of 10 years if no audit has been performed	
101-3-31	ACCOUNTING-SAVINGS BOND DEDUCTION LIST		5 years or maximum of 10 years if no audit has been performed	
101-3-32	ACCOUNTING-STATEMENT OF ACCOUNTS			See BANK RECORDS, Item 24-7
101-3-33	ACCOUNTING-SUBSIDIARY JOURNALS		25 years	
101-3-34	ACCOUNTING-TRIAL BALANCE SHEETS		2 years	
101-3-35	ACCOUNTING-UNITIZATION SHEETS	Includes sheets necessary to post completed capital construction and retirements to appropriate asset account.	25 years	
101-3-36	ACCOUNTING-WORK ORDER SUBSIDIARY LEDGERS	Records of labor, material, transportation, and overhead costs for construction and retirement of physical plant.	10 years	
101-4-1	REVENUE ACCOUNTING-BILLING STUBS AND METER READINGS	Records of meter readings by customers and district personnel.	4 years	
101-4-2	REVENUE ACCOUNTING-BILLING SUMMARIES, REGISTERS		25 years	
101-4-3	REVENUE ACCOUNTING-CASH REGISTER TAPE			See CASH REGISTER RECORDS, Item 24-17
101-4-4	REVENUE ACCOUNTING-COLLECTION REPORTS AND RECORDS		5 years or maximum of 10 years if no audit has been performed	
101-4-5	REVENUE ACCOUNTING-CUSTOMERS ACCOUNT ADJUSTMENTS		5 years or maximum of 10 years if no audit has been performed	



ITEM NUMBER	RECORD TITLE	DESCRIPTION/EXAMPLES	RETENTION	REFERENCE/COMMENTS
101-4-6	REVENUE ACCOUNTING-CUSTOMER DEPOSIT RECEIPT AND REFUND RECORDS			See BANK RECORDS, Item 24-7
101-4-7	REVENUE ACCOUNTING-CUSTOMER LEDGERS		2 years	
101-4-8	REVENUE ACCOUNTING-CUSTOMER SERVICE APPLICATIONS AND CONTRACTS		1 year after expiration	
101-4-9	REVENUE ACCOUNTING-CUSTOMER SERVICE CARD		3 years after discontinued	
101-4-10	REVENUE ACCOUNTING-DEPOSIT BOOK AND SLIPS			See BANK RECORDS, Item 24-7
101-4-11	REVENUE ACCOUNTING-DISCONNECT NOTICE LIST		1 year	
101-4-12	REVENUE ACCOUNTING-MAXIMUM DEMAND AND DEMAND METER RECORD CARDS		1 year	
101-4-13	REVENUE ACCOUNTING-RATE SCHEDULES		25 years	
101-4-14	REVENUE ACCOUNTING-REA FORM 7 OR EQUIVALENT	Includes district's year-end REA Form 7 or equivalent Cooperative Finance Corporation, or other income statement and balance sheet.	Permanent	
101-4-15	REVENUE ACCOUNTING-REVENUE SUMMARIES		6 years	
101-4-16	REVENUE ACCOUNTING-UNCOLLECTIBLE ACCOUNT AND CREDIT RECORDS		3 years	
101-4-17	REVENUE ACCOUNTING-VALIDATING TAPES	Paper tapes from validating machine which numbers, stamps, and validates receipts.	5 years or maximum of 10 years if no audit has been performed	
101-5-1	PERSONNEL-EMPLOYEE PERSONAL INSURANCE FILES			See EMPLOYEES INSURANCE FILE, Item 24-37
101-5-2	PERSONNEL-EMPLOYERS QUARTERLY REPORT			See EMPLOYERS QUARTERLY REPORT, Item 24-39
101-5-3	PERSONNEL-EMPLOYMENT APPLICATIONS AND SUPPORTING INFORMATION			See EMPLOYMENT HISTORY FILE, Item 24-41
101-5-4	PERSONNEL-EMPLOYMENT HISTORY FILE			See EMPLOYMENT HISTORY FILE, Item 24-41
101-5-5	PERSONNEL-EXTENSION OF EMPLOYMENT RECORDS			See EXTENSION OF EMPLOYMENT RECORDS, Item 24-46

ITEM NUMBER	RECORD TITLE	DESCRIPTION/EXAMPLES	RETENTION	REFERENCE/COMMENTS
101-5-6	PERSONNEL-FIRST REPORT OF ALLEGED ACCIDENT OR OCCUPATIONAL DISEASE			See FIRST REPORT OF ALLEGED ACCIDENT OR OCCUPATIONAL DISEASE OR FIRST REPORT OF OCCUPATIONAL INJURY OR ILLNESS, Item 24-48
101-5-7	PERSONNEL-GARNISHMENTS			See GARNISHMENTS, Item 24-49
101-5-8	PERSONNEL-GRIEVANCES			See GRIEVANCES RECORDS, Item 24-51
101-5-9	PERSONNEL-RETIREMENT, PENSION AND OTHER BENEFIT PROGRAM RECORDS			See EMPLOYMENT HISTORY FILE, Item 24-41
101-5-10	PERSONNEL-SALARY DEDUCTION CHANGE FORMS		2 years after form is superseded or obsolete	
101-5-11	PERSONNEL-SOCIAL SECURITY RECORDS			See SOCIAL SECURITY RECORD, Item 24-77
101-5-12	PERSONNEL-SURVEY OF GOVERNMENT EMPLOYMENT			See SURVEY OF GOVERNMENT EMPLOYMENT, Item 24-80
101-5-13	PERSONNEL-TIME CARDS AND TIMESHEETS			See TIME CARDS AND TIMESHEETS, Item 24-82
101-5-14	PERSONNEL-TIME OFF REQUESTS			See TIME OFF REQUESTS, Item 24-83
101-5-15	PERSONNEL-UNION CONTRACTS, WAGE AND HOURS AGREEMENTS		Permanent	
101-5-16	PERSONNEL-W-4'S			See EMPLOYEES WITHHOLDING EXEMPTION CERTIFICATE (W-4 FORM), Item 24-38
101-6-1	OPERATIONS AND MAINTENANCE-APPARATUS FAILURE RECORDS	Records of failure or malfunction of voltage regulators, oil circuit reclosers, or other line apparatus or equipment.	6 years	
101-6-2	OPERATIONS AND MAINTENANCE-EQUIPMENT HISTORY FILE			See EQUIPMENT HISTORY FILE, Item 24-43
101-6-3	OPERATIONS AND MAINTENANCE-EQUIPMENT OPERATING COST RECORDS			See EQUIPMENT OPERATING COST RECORDS, Item 24-44
101-6-4	OPERATIONS AND MAINTENANCE-INSULATOR TEST RECORDS	Information maintained on results of tests on insulators performed by district or independent contractor.	3 years	
101-6-5	OPERATIONS AND MAINTENANCE-INTERRUPTION OR OUTAGE REPORTS AND SUMMARIES, LIGHTNING AND STORM DATA, LINE TROUBLE REPORTS AND RECORDS	Individual and summary reports of power outages, storm damage, and line malfunctions.	6 years	

ITEM NUMBER	RECORD TITLE	DESCRIPTION/EXAMPLES	RETENTION	REFERENCE/COMMENTS
101-6-6	OPERATIONS AND MAINTENANCE- MAINTENANCE JOB ORDERS	Directives to line crews indicating where maintenance work is to be performed.	6 years	
101-6-7	OPERATIONS AND MAINTENANCE- METER HISTORY CARDS, METER TEST RECORDS	Records of meter purchase, performance, maintenance, and test results.	Retain for the life of meter	
101-6-8	OPERATIONS AND MAINTENANCE-POLE HISTORY RECORDS AND TEST RECORDS	Records of pole purchase, performance, maintenance and test results.	Retain for the life of pole	
101-6-9	OPERATIONS AND MAINTENANCE- RECORDS OF CONSUMER COMPLAINTS	Includes information regarding nature of consumer complaint and action taken.	After completed or 1 year if no action taken	
101-6-10	OPERATIONS AND MAINTENANCE- RECORDS OF INSPECTIONS OF CONSUMERS PREMISES	Includes information on reason for the results of inspection.	2 years	
101-6-11	OPERATIONS AND MAINTENANCE- STAKING SHEETS	Instructions for new construction and retirement work.	6 years after retirement	
101-6-12	OPERATIONS AND MAINTENANCE- SUBSTATION RECORDS AND REPORTS	Records regarding construction, maintenance, and operation of substation, including inspections by district or independent contractor.	3 years	
101-6-13	OPERATIONS AND MAINTENANCE- TRANSFORMER HISTORY, INSPECTION, AND OIL TESTING RECORDS	Records of transformer purchase, performance, maintenance and testing.	Retain for life of transformer or specific requirements relating to PCB's	
101-6-14	OPERATIONS AND MAINTENANCE- WORK ORDERS	Directives to line crews for construction and retirement of physical plant.	2 years	
101-7-1	INVENTORY RECORDS			See INVENTORY RECORDS, Item 24-54
101-7-2	INVENTORY-MATERIAL CHARGE AND CREDIT TICKETS		5 years or maximum of 10 years if no audit has been performed	
101-7-3	INVENTORY-MATERIAL LEDGER SHEETS		6 years	
101-7-4	INVENTORY-MATERIAL RETIRED FORMS		10 years after plant retired	
101-7-5	INVENTORY-PACKING SLIPS/BILLS OF LADING		5 years or maximum of 10 years if no audit has been performed	
101-7-6	INVENTORY-PHYSICAL INVENTORY SUMMARY		25 years	
101-7-7	INVENTORY-PURCHASE ORDERS			See ACCOUNTS PAYABLE, Item 24-2
101-7-8	INVENTORY-RECEIVING REPORTS		5 years or maximum of 10 years if no audit has been performed	

ITEM NUMBER	RECORD TITLE	DESCRIPTION/EXAMPLES	RETENTION	REFERENCE/COMMENTS
101-7-9	INVENTORY-REQUISITIONS			See ACCOUNTS PAYABLE, Item 24-2
101-7-10	INVENTORY-SCRAP SALES REPORTS		3 years	
101-7-11	INVENTORY-STOCK RECORD CARDS FROM WAREHOUSE CLERK		<b>ORIGINAL:</b> retain via Durable Medium <b>Durable Medium:</b> Transfer to offsite security storage; Permanent	
101-8-1	TAX-EMPLOYER'S QUARTERLY FEDERAL TAX RETURN (FORM 941)			See EMPLOYERS QUARTERLY REPORT, Item 24-39
101-8-2	TAX-GROSS RECEIPTS TAX PAYMENT RECORDS		25 years	
101-8-3	TAX-IN LIEU OF TAX PAYMENT RECORDS		25 years	
101-8-4	TAX-NEBRASKA MONTHLY WITHHOLDING TAX DEPOSIT (FORM 501N)		8 years	
101-8-5	TAX-NEBRASKA QUARTERLY WITHHOLDING RETURN FORM (941N)		8 years	
101-8-6	TAX-SALES TAX AND UNDERLYING RECORDS	Records include forms filed with state and sales tax exemption records.	8 years	
101-8-7	TAX-UNEMPLOYMENT COMPENSATION TAX DETAIL		8 years	
101-8-8	TAX-1099 FORMS			See 1099 FORMS, Item 24-1
101-9-1	DATA PROCESSING AND COMPUTERIZED RECORDS-COMPUTER DATA ENTRY FORMS			See COMPUTER DATA ENTRY FORMS, Item 24-29
101-9-2	DATA PROCESSING AND COMPUTERIZED RECORDS-COMPUTER ERROR LISTING			See COMPUTER ERROR LISTINGS, Item 24-30
101-9-3	DATA PROCESSING AND COMPUTERIZED RECORDS	Electronically stored data used to generate, track and manipulate computer reports and computer output microfilm (COM) for districts. These media are not the sole source of the information contained therein, but are used to preserve the information in electronic form.	<b>5 years or maximum of 10 years if no audit has been performed</b>	