

# Schedule 79

# STATE TREASURER

December 19, 2023

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

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

|   |
|---|
| SCHEDULE  |
| <b>79</b>   |
| AGENCY, BOARD OR COMMISSION<br><b>STATE TREASURER</b> |
| DIVISION, BUREAU OR OTHER UNIT                        |
| <b>Supersedes Edition of December 16, 2021</b>        |

**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 Tom Briese  
Tom Briese (Dec 19, 2023 10:46 CST)

TITLE  
Treasurer

DATE  
Dec 19, 2023

**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 Anna Holley  
Anna Holley (Dec 19, 2023 12:25 CST)

DATE  
Dec 19, 2023

**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 Pat Reding  
Pat Reding (Dec 19, 2023 13:57 CST)

DATE  
Dec 19, 2023

**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 Robert B. Evnen  
Robert B. Evnen (Dec 19, 2023 15:35 CST)

DATE  
December 19, 2023

## **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 State Agencies General Records Schedule #124 contains those records common to most state 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 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 State Agencies General Records Schedule #124 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** (Neb. Rev. Stat. §82-105). The State Archives may remove selected records in accordance with standard archival practices to ensure efficient access, organization and enduring historical value (Neb. 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 79  
TREASURER**

December 19, 2023

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

Supersedes Edition of December 16, 2021

| ITEM NUMBER | RECORD TITLE   | DESCRIPTION/EXAMPLES  | RETENTION       | REFERENCE/COMMENTS  |
|-------------|--|---|-----------------|---|
| 79-1        | <b>ACCOUNTING - AUTOMATED CLEARING HOUSE (ACH) NOTICE OF CHANGE AND RETURNED ACH REPORTS</b>       | Information regarding changes of bank information relating to recipients of state payments and information pertaining to payments returned to state for various reasons.  | <b>5 years</b>  | ACH settlement report   |
| 79-2        | <b>ACCOUNTING - ALL BANK STATEMENTS &amp; ADJUSTMENT ADVICES</b>                                   | Records relating to the reconciliation of the states several depository accounts. This includes bank statements, credit and all debit adjustment advices and any other information necessary to balance the account.  | <b>5 years</b>  |   |
| 79-3        | <b>ACCOUNTING - BAD CHECK ADVICES</b>  | Detailed listing of each bad check.   | <b>5 years</b>  |   |
| 79-5        | <b>ACCOUNTING - BANK WIRE TRANSFERS AND ELECTRONIC FUND TRANSFERS</b>                              | Each day's activity relating to the transferring of funds between the State's bank accounts and into OIP, including the cash position folder.   | <b>5 years</b>  | Effective March 17, 2020 the daily posting packet became the cash position folder and is no longer paper. |
| 79-6        | <b>ACCOUNTING - ELECTRONIC WARRANT CLEARING FILES</b>  | Electronic file listing received from the bank, of each warrant being presented for payment on a particular day.  | <b>5 years</b>  | Bank Clearing File  |
| 79-14       | <b>ACCOUNTING - TREASURER WARRANT REPORTS (PAYROLL AND ACCOUNTS PAYABLE)</b>                       | Daily reports relating to cleared warrant information from the clearing bank. This includes warrants rejected for various reasons, an AP/payroll split and complete lists of payroll and AP warrants cleared on given date. The basis of the report is run from E1. | <b>5 years</b>  |   |
| 79-7        | <b>ACCOUNTING - END OF MONTH ALLOCATIONS</b>   | Various Excel worksheets and PDFs used in the calculation of the end of month allocations for cigarette tax, aircraft tax, severance tax and highway allocation.  | <b>10 years</b> |   |
| 79-8        | <b>ACCOUNTING - FORGERY, INCORRECT ENDORSEMENT, ALTERED WARRANT AND OTHER STATE WARRANT FRAUD.</b> | Includes copy of affidavit of unauthorized paper debit, copy of warrant, correspondence, and any other documentation required by the bank, etc.   | <b>10 years</b> |   |
| 79-11       | <b>ACCOUNTING - RECEIPTS LEDGER/TREASURER'S LEDGER</b>   | Information recorded daily to determine total receipts received by each agency. Information is saved in various folders on the I: Drive for both receipts ledger and treasurer's ledger.  | <b>5 years</b>  | Obsolete 2020   |
| 79-12       | <b>ACCOUNTING - STOP PAYMENT REQUESTS</b>  | Requests from agencies to stop a warrant for various reasons to reissue or cancel.  | <b>5 years</b>  |   |

| ITEM NUMBER | RECORD TITLE  | DESCRIPTION/EXAMPLES   | RETENTION   | REFERENCE/COMMENTS |
|-------------|---|--|---|--------------------|
| 79-13       | <b>ACCOUNTING - TREASURER DEPOSIT DOCUMENTS AND JOURNAL ENTRIES</b>                     | Form used to record receipts, correct entries, the basis of the report is run from the Payroll and Financial Center, but includes additional notation and documentation unique to the work performed in the Treasurer's Office.  | <b>5 years</b>  |                    |
| 79-50       | <b>JOURNAL ENTRY TRANSFERS</b>  | Form used to record legislative transfers between state funds. The basis of the report is run from the Payroll and Financial Center, but includes additional notation and documentation unique to the work performed in the Treasurer's Office.  | <b>10 years</b>   |                    |
| 79-15       | <b>ACCOUNTING - VOUCHER DOCUMENTS/MANUAL PAYMENT DOCUMENTS</b>                          | Form initiates payment to vendor for goods and services, employees for reimbursement of expenses, to refund revenue other than to state agencies and other situations where a warrant, wire or ACH needs to be issued.   | <b>5 years</b>  |                    |
| 79-16       | <b>ACCOUNTING - WARRANT COPY REQUEST FORMS</b>  | Requests submitted from agencies for copies of paid state warrants.  | <b>6 months after IBT goes to agency</b>  |                    |
| 79-18       | <b>DISASTER RECOVERY</b>  | Back-ups will be performed by the Treasurer's Office for the purpose of disaster recovery. These back-ups are to be maintained for system restoration in the event of a disaster or system failure. They are never to be used or considered for records access or management purposes. | <b>DAILY (M-TH):</b> Incremental backups - disk to disk both at the STO and at the DR site. Overwrites backups older than 6 months.<br><b>OFF-SITE (FRI):</b> Full backup - disk to disk both at the STO and the DR site. Overwrites backups older than 6 months.<br><b>MONTHLY (1st SAT):</b> Disk to disk backup both at the STO and the DR site. Overwrites backups older than 6 months. |                    |
| 79-19       | <b>NCSPC - BACK-UP MATERIAL FOR CHILD SUPPORT PAYMENTS</b>                              | All paperwork received or generated pertaining to any payments made to the Nebraska Child Support Payment Center (NCSPC). This includes Change of Address Forms, Payment Coupons, Direct Deposit Forms, Autowithdrawl Forms, EPC Forms and Adjustment Forms.                           | <b>ORIGINAL RECORD:</b> Scan to server; 90 days<br><b>ELECTRONIC RECORD:</b> 5 years  |                    |
| 79-20       | <b>NCSPC - CHILD SUPPORT BAD CHECK ADVICES</b>  | Detailing listing of each bad check relating to child support payments.  | <b>5 years</b>  |                    |
| 79-21       | <b>NCSPC - CHILD SUPPORT BANK CREDIT AND DEBIT ADVICES</b>                              | Listing of various bank accounts and the amount that has been credited or debited for child support payments.  | <b>5 years</b>  |                    |
| 79-22       | <b>NCSPC - CHILD SUPPORT CLEARING BANK WIRE TRANSFERS AND ELECTRONIC FUND TRANSFERS</b> | Each day's activity relating to the transferring of funds to the clearing banks for child support payments.  | <b>5 years</b>  |                    |

| ITEM NUMBER | RECORD TITLE  | DESCRIPTION/EXAMPLES   | RETENTION   | REFERENCE/COMMENTS |
|-------------|---|--|---|--------------------|
| 79-23       | NCSPC - CHILD SUPPORT DEPOSIT DOCUMENTS AND JOURNAL ENTRIES | Form is used to create or liquidate encumbrances, cancel child support warrants, record child support receipts, correct child support entries, and record interfund transactions. The basis of the report is run from the Payroll and Financial Center, but includes additional notation and documentation unique to the work performed in the Child Support Payment Office. | 5 years following the end of the fiscal year to which the record pertains                                 |                    |
| 79-24       | NCSPC - CHILD SUPPORT FORGERY FILES                         | Includes copy of affidavit, claim supplementary form, copy of forged child support warrant, correspondence, etc.   | 10 years after release date   |                    |
| 79-25       | NCSPC - CHILD SUPPORT REVENUE DISTRIBUTION REPORTS          | Reports of revenue distribution for the State Treasurer's child support disbursements.   | 5 years   |                    |
| 79-26       | NCSPC - CHILD SUPPORT STOP PAYMENT REQUESTS                 | Requests from individuals to stop child support warrant for various reasons to either reissue or cancel.   | 5 years following the end of the fiscal year to which the record pertains                                 |                    |
| 79-27       | NCSPC - COMPUTER LEDGER RECORDS                             | Records detailed financial information on individual child support related accounts, i.e. banks, agencies, etc. All ledger records will be kept until reconciliation variance is resolved.   | ORIGINAL RECORD: Scan to server; 5 years<br>ELECTRONIC RECORD: 5 years OR resolution (whichever is later) |                    |
| 79-28       | NCSPC - DAILY DEPOSIT TAPES                                 | Tapes are tabulated daily to determine total child support receipts received and all related child support deposit material.   | 5 years   |                    |
| 79-29       | NCSPC - DAILY WARRANT CASH LETTER                           | Cash letters from banks that have processed State issued child support warrants.   | 5 years   |                    |
| 79-30       | NCSPC - WARRANT REGISTERS/WARRANTS WRITTEN                  | Listing of all State issued child support warrants.  | ORIGINAL RECORD: Scan to server; immediate disposal<br>ELECTRONIC RECORD: 10 years                        |                    |
| 79-31       | NCSPC - WARRANT TAPES                                       | Tapes and reports received from banks, reporting the dollar amount of State Child Support Warrants processed that day.   | 5 years following the end of the fiscal year to which the record pertains                                 |                    |
| 79-32       | NCSPC - WORKSHEETS  | Various worksheets used in the computation of reports or information projects.   | 5 years after completion and acceptance of final report or project  |                    |
| 79-33       | NCSPC WARRANTS - CANCELLED CHILD SUPPORT WARRANTS           | Child support warrants which are uncashed and were never issued to the payee.  | 5 years following the end of the fiscal year to which the record pertains                                 |                    |
| 79-34       | NCSPC WARRANTS - OUTSTANDING CHILD SUPPORT WARRANTS (VALID) | Listing of valid child support warrants that have not made the paid, cancelled, or void file.  | 5 years following the end of the fiscal year to which the record pertains                                 |                    |
| 79-35       | NCSPC WARRANTS - PAID CHILD SUPPORT WARRANTS                | Child Support warrants that have been honored for payment.   | ORIGINAL RECORD: Scan to server; 6 months from bank cleared date<br>ELECTRONIC RECORD: 10 years           |                    |

| ITEM NUMBER | RECORD TITLE   | DESCRIPTION/EXAMPLES   | RETENTION  | REFERENCE/COMMENTS       |
|-------------|--|--|--|--------------------------|
| 79-36       | <b>NCSPC WARRANTS - RETURNED CANCELLED - EXPIRED CHILD SUPPORT WARRANTS</b>                                | Child Support warrants which are uncashed and are cancelled prior to expiration.   | <b>5 years following the end of the fiscal year to which the record pertains</b>                             |                          |
| 79-37       | <b>NCSPC WARRANTS - VOID CHILD SUPPORT WARRANTS</b>  | Result from irregularities in printing, incorrect numbering (skips), etc. They are stamped VOID across the face of the instrument.   | <b>5 years following the end of the fiscal year to which the record pertains</b>                             |                          |
| 79-38       | <b>UNCLAIMED PROPERTY - AUCTION INVENTORY</b>  | Inventory of all items auctioned which includes the appraisal, method of sale and price, etc.  | <b>5 years after sell date</b>   |                          |
| 79-39       | <b>UNCLAIMED PROPERTY - AUDIT REPORTS AND WORK PAPERS</b>  | Reports are supplied to holders of unclaimed property summarizing the findings of the compliance audit. The work papers are the supporting documentation detailing the findings that are summarized in the audit report. | <b>ELECTRONIC REMITTANCES: Permanent<br/>PAPER REPORT: 5 years</b>   |                          |
| 79-40       | <b>UNCLAIMED PROPERTY - CUSTODY INDEX</b>  | Listing of unclaimed property which is in the custody of the State and stored in the Treasurer's vault.  | 5 years after property has been claimed or auctioned<br><b>ELECTRONIC REMITTANCE: Permanent</b>              |                          |
| 79-41       | <b>UNCLAIMED PROPERTY - CUSTODY RECORDS</b>  | Unclaimed property which is in the custody of the State and stored in the Treasurer's vault.   | <b>OTHER UNCLAIMED PROPERTY: 5 years after auction<br/>U.S. SAVINGS BONDS: Permanent</b>                     |                          |
| 79-42       | <b>UNCLAIMED PROPERTY - NEGATIVE PROPERTY FILE</b>   | File of companies that have no property to be reported as abandoned.   | Following the end of the fiscal year to which the record pertains<br><b>ELECTRONIC REMITTANCE: Permanent</b> | Neb. Rev. Stat. §69-1322 |
| 79-43       | <b>UNCLAIMED PROPERTY - REFUND FILES</b>   | Record of property that has been claimed and refunded to owners, beneficiaries or heirs.   | <b>AGENCY COPY: 5 years<br/>ALL OTHER COPIES: When no longer of reference value</b>                          |                          |
| 79-44       | <b>UNCLAIMED PROPERTY - REPORTED PROPERTY FILE</b>   | File of companies that have reported property presumed to be abandoned.  | <b>ELECTRONIC REMITTANCES: Permanent<br/>PAPER REPORT: 5 years</b>   |                          |
| 79-45       | <b>UNCLAIMED PROPERTY - REPORTED PROPERTY INDEX FILE</b>   | Listing of private individuals having unclaimed property as reported by banks, insurance companies, or other firms.  | <b>ELECTRONIC REMITTANCES: Permanent<br/>PAPER REPORT: 5 years</b>   |                          |
| 79-47       | <b>WARRANTS - CANCELLED/VOIDED</b>   | Warrants which are uncashed and were never issued to the payee, irregularities in printing, incorrect numbering (skips) or issued in error. They are marked VOID or CANCELLED across the face of the warrant.            | <b>6 months following the end of the fiscal year to which the record pertains</b>                            |                          |
| 79-48       | <b>WARRANTS - OUTSTANDING WARRANTS OVER ONE YEAR OLD &amp; EXPIRED WARRANTS (NWR 310-2 &amp; R5509315)</b> | Listing of outstanding warrants that are over one year old (expired warrants) and have been written off into the general fund.   | <b>25 years</b>  |                          |
| 79-49       | <b>PAID WARRANT IMAGES</b>   | Images of paid State warrants. Images are used to provide proof of payment as needed by State agencies and other purposes as needed.   | <b>25 years</b>  |                          |