

Updated Disposition Report instructions and address 11/2022
No changes were made to records retention

Schedule 162

AMERICAN PUBLIC ENERGY AGENCY

December 4, 2009

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

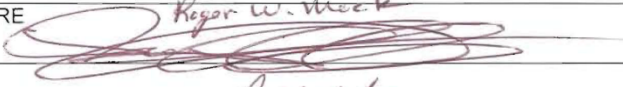
**REQUEST FOR APPROVAL
OF RECORDS RETENTION
AND DISPOSITION SCHEDULE**

SCHEDULE	162
AGENCY, BOARD OR COMMISSION	AMERICAN PUBLIC ENERGY AGENCY
DIVISION, BUREAU OR OTHER UNIT	

**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		
TITLE	President/CEO	DATE
		11-23-09

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
	12/1/2009

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
	12/2/09

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
	12/4/09

RMA 01005D

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. 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**

INDEX

SCHEDULE 162 AMERICAN PUBLIC ENERGY AGENCY

	Item	Page
ACCOUNTS PAYABLE LEDGERS AND SCHEDULES	162-1	6
AGENCY/COURT ORDERS.....	162-2	6
ARTICLES OF INCORPORATION, PETITION FOR CREATION, CHARTER, BYLAWS, MERGER DOCUMENTS	162-3	6
AUDIT REPORTS.....	162-4	6
BANK RECONCILIATIONS	162-5	6
BANK STATEMENTS	162-6	6
CAPITAL STOCK AND BOND RECORDS.....	162-7	6
CHART OF ACCOUNTS	162-8	6
CHECKS.....	162-9	6
COBRA RECORDS	162-10	6
CONTRACTS, NOTES AND LEASES (EXPIRED).....	162-11	6
COST OF SERVICE STUDIES.....	162-12	7
DEEDS AND EASEMENTS	162-13	7
DEPRECIATION SCHEDULES	162-14	7
DIVIDEND CHECKS.....	162-15	7
EMPLOYEE BENEFIT PLANS	162-16	7
EMPLOYEE RETIREMENT INCOME SECURITY ACT (ERISA) RETIREMENT AND PENSION RECORDS	162-17	7
EMPLOYMENT ADVERTISEMENTS.....	162-18	7
EXPENSE REPORTS/ANALYSES/EXPENSE DISTRIBUTION SCHEDULES	162-19	7
FACILITIES MANAGEMENT (CURRENT YEAR) RECORDS.....	162-20	7
FEDERAL FAMILY AND MEDICAL LEAVE ACT (FMLA) RECORDS.....	162-21	7
FINANCIAL FORECASTS	162-22	7
FINANCIAL STATEMENTS	162-23	8
FIRE INSPECTION REPORTS.....	162-24	8
GARNISHMENTS	162-25	8
GENERAL/PRIVATE LEDGERS, YEAR-END TRIAL BALANCE	162-26	8
GROUP DISABILITY RECORDS.....	162-27	8
INSURANCE RECORDS, CURRENT ACCIDENT REPORTS, CLAIMS, POLICIES	162-28	8
INTERNAL REPORTS (MISCELLANEOUS).....	162-29	8
INVOICES.....	162-30	8
LITIGATION/CLAIMS.....	162-31	8
LOAN DOCUMENTS.....	162-32	8
LOBBYING AND RESEARCH RECORDS	162-33	8
MARKETING MATERIALS	162-34	9
MEETING PACKETS.....	162-35	9

NEBRASKA MONTHLY WITHHOLDING TAX DEPOSIT (FORM 501N)	162-36	9
NEBRASKA QUARTERLY WITHHOLDING RETURN FORM (941N)	162-37	9
NOTES RECEIVABLE LEDGERS AND SCHEDULES	162-38	9
PATENTS AND RELATED PAPERS	162-39	9
PROXIES	162-40	9
PURCHASE ORDERS	162-41	9
RATE SCHEDULES	162-42	9
RECORDS DISPOSITION REPORT (BLANK FORM)		11
RECORDS PERTAINING TO UNFAIR OR DISCRIMINATORY EMPLOYMENT PRACTICES AND AMERICANS WITH EMPLOYEE MEDICAL RECORDS AND ANALYSIS DISABILITIES ACT	162-43	9
RETIREMENT AND PENSION RECORDS	162-44	9
SAFETY AND ADMINISTRATIVE SECURITY RECORDS	162-45	9
SALES TAX AND UNDERLYING RECORDS	162-46	10
SECURITIES, APPLICATION TO ISSUE, BOND RECORDS	162-47	10
SUBSIDIARY LEDGERS	162-48	10
SYSTEM MAPS	162-49	10
SYSTEMS AND TECHNOLOGY HARDWARE AND SOFTWARE LICENSING RECORDS	162-50	10
TAX RETURNS AND WORKSHEETS, REVENUES AGENT'S REPORTS AND OTHER DOCUMENTS RELATING TO DETERMINATION OF INCOME TAX LIABILITY	162-51	10
TRADEMARK REGISTRATION AND COPYRIGHT	162-52	10
UNEMPLOYMENT COMPENSATION TAX DETAIL RECORDS	162-53	10

SCHEDULE 162 – AMERICAN PUBLIC ENERGY AGENCY

162-1 ACCOUNTS PAYABLE LEDGERS AND SCHEDULES

Dispose of after 5 years, provided audit has been completed.¹

162-2 AGENCY/COURT ORDERS

May include records related to court or regulatory agency orders issued to organization, including garnishments, subpoenas for company documents, law enforcement subpoenas and tax orders.

Dispose of 6 years after active period ends.

162-3 ARTICLES OF INCORPORATION, PETITION FOR CREATION, CHARTER, BYLAWS, MERGER DOCUMENTS

Legal documentation relating to the organization.

Retain permanently.

162-4 AUDIT REPORTS

Dispose of after 7 years.

162-5 BANK RECONCILIATIONS

Dispose of after 5 years, provided audit has been completed.¹

162-6 BANK STATEMENTS

Dispose of after 5 years, provided audit has been completed.¹

162-7 CAPITAL STOCK AND BOND RECORDS

May include ledgers, transfer registers, stubs showing issues, record of interest coupons, options.

Retain permanently.

162-8 CHART OF ACCOUNTS

May include listings of all general ledger accounts used in maintaining utility accounting.

Dispose of after 7 years.

162-9 CHECKS

May include those canceled for important payments, i.e. taxes, purchases of property, special contracts. Checks should be filed with the papers pertaining to the underlying transaction.

Dispose of after 5 years, provided audit has been completed.¹

162-10 COBRA RECORDS

Consolidated Omnibus Budget Reconciliation Act.

Dispose of 7 years after termination of employment.

162-11 CONTRACTS, NOTES, AND LEASES (EXPIRED)

Dispose of after 7 years.

162-12 COST OF SERVICE STUDIES

Studies performed to determine cost of providing service.

Dispose of 7 years after rates revised.

162-13 DEEDS AND EASEMENTS

Deed and title papers including abstracts of title and supporting information such as appraisals.

Transfer to Transferee OR dispose of 6 years after property is sold.

162-14 DEPRECIATION SCHEDULES

Retain permanently.

162-15 DIVIDEND CHECKS

Dispose of after 5 years, provided audit has been completed.¹

162-16 EMPLOYEE BENEFIT PLANS

May include detailed records showing computation of accruals for pension liabilities, pension or annual payrolls, disability plans and summary plan descriptions of benefit records.

Dispose of 2 years after termination of plan.

**162-17 EMPLOYEE RETIREMENT INCOME SECURITY ACT (ERISA)
RETIREMENT AND PENSION RECORDS**

Dispose of 10 years after termination of employment.

162-18 EMPLOYMENT ADVERTISEMENTS

Dispose of after 3 years.

**162-19 EXPENSE REPORTS/ANALYSES/EXPENSE DISTRIBUTION
SCHEDULES**

Agency specific expense reports and schedules for monthly accounting purposes on electricity and natural gas. Reports are generated by in-house accounting department.

Dispose of after 5 years.

162-20 FACILITIES MANAGEMENT (CURRENT YEAR) RECORDS

Dispose of after 5 years.

**162-21 FEDERAL FAMILY AND MEDICAL LEAVE ACT
(FMLA) RECORDS**

Section 825.500.

Dispose of after 3 years.

162-22 FINANCIAL FORECASTS

Includes computer or hand generated financial forecasts used for other financing approval or for internal use.

Dispose of after 3 years.

162-23 FINANCIAL STATEMENTS

Includes year-end, other optional reports, working papers which may include raw data used in compiling report studies, and financials.

Dispose of after 7 years, provided audit has been completed.¹

162-24 FIRE INSPECTION REPORTS

Dispose of after 7 years.

162-25 GARNISHMENTS

Dispose of 5 years after settlement of debt or termination of employment, whichever is sooner.

162-26 GENERAL/PRIVATE LEDGERS, YEAR-END TRIAL BALANCE

Dispose of after 7 years, provided audit has been completed.¹

162-27 GROUP DISABILITY RECORDS

May include any records that document the disability of the employee (does not include actual disability plan).

Dispose of after 7 years after termination of plan.

**162-28 INSURANCE RECORDS, CURRENT ACCIDENT REPORTS,
CLAIMS, POLICIES**

Includes policies and related paper work connected with related insurance issues.

Dispose of 5 years after termination of policy or when all claims have been settled, whichever is later, provided audit has been completed.¹

162-29 INTERNAL REPORTS (MISCELLANEOUS)

Dispose of after 3 years, subject to review by the State Archives for possible accession.

162-30 INVOICES

May include invoices to customers and from vendors.

Dispose of after 5 years, provided audit has been completed.¹

162-31 LITIGATION/CLAIMS

May include records related to claims, litigation, government investigation, judgments, and other activities of a legal nature for or against the organization. Includes pleadings, discovery, attorney work-products, transcripts, exhibits, etc. Active period ceases with settlement and/or final court order. A court-ordered retention is used if appropriate.

Dispose of 10 years after active period ends.

162-32 LOAN DOCUMENTS

Retain permanently.

162-33 LOBBYING AND RESEARCH RECORDS

Research from other states on common utility concerns. Not created by NMPP.

Dispose of after 3 years.

162-34 MARKETING MATERIALS

May include marketing materials, pricing information regarding retail natural gas rates, advertisements and brochures.

Dispose of after 3 years.

162-35 MEETING PACKETS

Summaries of discussion and action items distributed for review at meetings of Board of Directors and Associated Committees, not including official copies of meeting agendas, meeting minutes or public notice of meetings.

Dispose of after 3 years, subject to review by the State Archives for possible accession.

162-36 NEBRASKA MONTHLY WITHHOLDING TAX DEPOSIT (FORM 501N)

Dispose of after 8 years.

162-37 NEBRASKA QUARTERLY WITHHOLDING RETURN FORM (941N)

Dispose of after 8 years.

162-38 NOTES RECEIVABLE LEDGERS AND SCHEDULES

Dispose of after 5 years, provided audit has been completed.¹

162-39 PATENTS AND RELATED PAPERS

Retain permanently.

162-40 PROXIES

Retain permanently.

162-41 PURCHASE ORDERS

Purchasing department copy.

Dispose of after 7 years, provided audit has been completed.¹

162-42 RATE SCHEDULES

Dispose of after 25 years.

162-43 RECORDS PERTAINING TO UNFAIR OR DISCRIMINATORY EMPLOYMENT PRACTICES AND AMERICANS WITH EMPLOYEE MEDICAL RECORDS AND ANALYSIS DISABILITIES ACT

Dispose of 7 years after final deposition of charge or action.

162-44 RETIREMENT AND PENSION RECORDS

Retain permanently.

162-45 SAFETY AND ADMINISTRATIVE SECURITY RECORDS

Dispose of after 3 years, subject to review by the State Archives for possible accession.

162-46 SALES TAX AND UNDERLYING RECORDS

Records include forms filed with state and sales tax exemption records.

Dispose of after 8 years, provided audit has been completed.¹

162-47 SECURITIES, APPLICATION TO ISSUE, BOND RECORDS

Authorizations for issuance of securities, bond counsel opinions, redeemed revenue bonds, bond coupons and related records.

Dispose of 6 years after redemption.

162-48 SUBSIDIARY LEDGERS

Dispose of after 5 years, provided audit has been completed.¹

162-49 SYSTEM MAPS

Maps showing service area boundaries and locations of facilities.

Dispose of 10 years after superseded, subject to review by the State Archives for possible accession.

162-50 SYSTEMS AND TECHNOLOGY HARDWARE AND SOFTWARE LICENSING RECORDS

Dispose of 5 years after expiration of license.

162-51 TAX RETURNS AND WORKSHEETS, REVENUE AGENT'S REPORTS, AND OTHER DOCUMENTS RELATING TO DETERMINATION OF INCOME TAX LIABILITY

Retain permanently.

162-52 TRADEMARK REGISTRATIONS AND COPYRIGHTS

Retain permanently.

162-53 UNEMPLOYMENT COMPENSATION TAX DETAIL RECORDS

Dispose of after 8 years.

NOTES

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.