REQUEST FOR APPROVAL OF RECORDS RETENTION AND DISPOSITION SCHEDULE

TO: STATE RECORDS ADMINISTRATOR
STATE OF NEBRASKA

SCHEDULE

AGENCY, BOARD OR COMMISSION
CITY/VILLAGE TREASURER

DIVISION, BUREAU OR OTHER UNIT

Supersedes Edition of February 29, 1992

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
Paula Whiteley, mmc

TITLE
NMCA President

DATE
12-4-09

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
12-7-09

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
12-9-09

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
12/11/09
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 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 possession of the State Archives. 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 28**
**CITY/VILLAGE TREASURERS**

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City/Village Treasurers

SCHEDULE 28 – CITY/VILLAGE TREASURERS

28-1  ASSESSMENT RECORDS

28-1-1  SPECIAL ASSESSMENT PAYMENT RECORD
Quick reference journal. Shows account number, legal description of property, amount, receipt number, date paid and paid by whom.
Dispose of after superseded or obsolete, provided audit has been completed.¹

28-1-2  SPECIAL ASSESSMENT RECEIPTS
Receipts for payments to the city treasurer on special assessments. Shows type of assessment, name and address of payer, levy date, original amount and installment amount.
Dispose of after 10 years, provided audit has been completed.¹

28-1-3  SPECIAL ASSESSMENT RECORD
Shows owner, property location and description, rate, and total tax for ornamental lighting, sewers (storm and water), water and paving districts. Also includes city clerk’s certificates of special assessment, copies of council resolutions assessing special taxes and warrants from the city clerk ordering collection of special assessments.
ORIGINAL RECORD: Microfilm and destroy OR retain permanently.
SECURITY MICROFILM: Transfer to the State Archives.
MICROFILM WORK COPY: Retain permanently.

28-2  BANK AND INVESTMENT RECORDS

28-2-1  DAILY BANK ACCOUNT REGISTER
Running account of city funds in each bank.
Dispose of after 5 years, provided audit has been completed.¹

28-2-2  DAILY INVESTMENT RECORD
Shows detailed daily account of investments, a summary of which is transferred to monthly record. Also includes record of short-term investments not transferred to monthly record.
Dispose of after 5 years, provided audit has been completed.¹

28-2-3  MONTHLY INVESTMENT RECORD
Shows investments bought, sold, and balance for each fund.
Dispose of after 5 years, provided audit has been completed.¹
28-3  **BOND RECORDS (FORMERLY REVENUE BOND RECORDS)**

28-3-1 **PAID BOND AND COUPON REGISTER**
Shows the fund, date of payment, date of bond issue, purpose of issue, coupon number, bond number and amount.
Dispose of 10 years after last issue has been paid, provided audit has been completed.¹

28-3-2 **PAID BONDS AND COUPONS**
Redeemed BONDS and COUPONS issued by the city, special districts or schools.
Dispose of after compliance with Section 10-206, R.R.S. 1943; satisfaction of complete bond issue, provided audit has been completed.¹

28-4  **CITY SERVICES AND UTILITY RECORDS**

28-4-1 **APPLICATION/DEPOSIT RECORDS (FORMERLY UTILITY SECURITY DEPOSIT RECORDS)**
Records received from customers when requesting city services.
Dispose of 3 years after service ends, provided audit has been completed.¹

28-4-2 **BILLS FOR CITY SERVICES**
May include such services as: airport hanger rents; alarm paging and answering service; Ambulance; breath tests; damage to city property; land fill; rentals of city owned property; weed mowing; and others not specifically listed here
Dispose of 3 year after payment, provided audit has been completed.¹

28-4-3 **COPIES OF NOTICES OF UNPAID UTILITY BILLS**
For electricity, gas, sewer and water.
Dispose of 2 years after payment or release, provided audit has been completed.¹

28-4-4 **METER READING RECORDS**
For electricity, gas, sewer and water.
Dispose of after 2 years, provided audit has been completed.¹

28-4-5 **UTILITY ACCOUNTS RECEIVABLE RECORDS**
For electricity, gas, sewer and water.
Dispose of after 5 years, provided audit has been completed.¹

28-4-6 **UTILITY BILLS**
Bills for electricity, gas, sewer, water services, etc.
Dispose of 3 years after payment, provided audit has been completed.¹
28-5  DELINQUENT TAX AND FORECLOSURE RECORDS

28-5-1  DELINQUENT TAX LEDGERS
The actual tax rolls showing the same information as the Delinquent Tax List.
ORIGINAL RECORD: Microfilm and destroy OR retain permanently.
SECURITY MICROFILM: Transfer to the State Archives.
MICROFILM WORK COPY: Retain permanently.

28-5-2  DELINQUENT TAX RECEIPTS (OBsolete 2009)
Receipts for payment of delinquent taxes, showing date and amount of payment, legal
description of property and name of payer.
Immediately dispose of obsolete records.

28-5-3  DELINQUENT TAX REPORTS
Certified list of delinquent taxes, including legal description of the properties concerned,
names of property owners, amount due, etc. Includes composite Delinquent Tax List.
ORIGINAL RECORD: Microfilm and destroy OR retain permanently.
SECURITY MICROFILM: Transfer to the State Archives.
MICROFILM WORK COPY: Retain permanently.

28-5-4  DELINQUENT TAX STATEMENTS (OBsolete 2009)
Tax bills that have not been paid.
Immediately dispose of obsolete records.

28-5-5  TAX FORECLOSURE FILES (OBsolete 2009)
Contains information regarding the proceedings of tax foreclosure cases. May include
amount of taxes owed, description of property purchased, amount of sale price, assessed
value and work sheets.
Immediately dispose of obsolete records.

28-5-6  TAX FORECLOSURE SHEETS (OBsolete 2009)
Records property description, date of case filing, docket and file location, date sold,
purchaser, date of confirmation of sale, amounts of taxes due, etc.
Immediately dispose of obsolete records.

28-5-7  TAX SALE CERTIFICATES AND REDEMPTION CERTIFICATES
(Obsolete 2009)
Describes real property sold or redeemed, amount paid, and date of the payment. May be
stubs or copies.
Immediately dispose of obsolete records.

28-5-8  TAX SALE RECEIPT BOOKS (OBsolete 2009)
Receipts for payment of delinquent taxes at tax sales, recording the amount due, amount
paid, description of property, name of payer, etc.
Immediately dispose of obsolete records.
28-5-9       TAX SALE RECORD (REPORT)
Shows data on the sale of real property for delinquent taxes, including date of sale, description of property, amount of sale, date of redemption, by whom redeemed, and amount paid in redemption.
ORIGINAL RECORD: Microfilm and destroy OR retain permanently.
SECURITY MICROFILM: Transfer to the State Archives.
MICROFILM WORK COPY: Retain permanently.

28-6       MISCELLANEOUS RECORDS

28-6-1       ADDING MACHINE TAPES
Dispose of concurrently with records, for which the tape was run, or after 5 years, or after audit, whichever is sooner.¹

28-6-2       AFFIDAVITS OF PUBLICATIONS
See Schedule 24 – General Records for Local Agencies, item 24-2-32.

28-6-3       REAL PROPERTY LEGAL DESCRIPTIONS
Shows account number and legal description of all property in city. May also include plat books.
Dispose of after superseded or obsolete.

28-6-4       RECORDS OF CERTIFIED CHECKS ACCOMPANYING BIDS
Includes purchasing agent's order to treasurer to return checks, receipt from owner to clerk for checks returned and clerk's receipt for checks returned.
Dispose of after 3 years, provided audit has been completed.¹

28-6-5       SAVINGS BOND LEDGER
Dispose of 3 years after last entry, provided audit has been completed.¹

28-6-6       AMBULANCE RECORDS
Records relating to ambulance service under the control of the city clerk. Includes copies of Medicare claims, Medicaid claims, other insurance filings, correspondence regarding claims, incident sheets, confidential medical information, etc.
Dispose of after 7 years, provided audit has been completed.¹

28-7       RECEIPT AND DISBURSEMENT RECORDS

28-7-1       DAILY CASH BOOK
Shows daily receipts and disbursements of city treasurer, including balances of cash on hand, disbursements and bank deposits.

28-7-2       DAILY CASH RECEIPTS REGISTER
Shows source, year, account number, receipt number, type of receipt and total receipts for the day.
See Schedule 24 General Records for Local Agencies, item 24-1-23.
28-7-3  **DAILY Recapitulation Sheets**
Daily summary of receipts, showing type of receipt and amount.
Dispose of after 5 years, provided audit has been completed.  

28-7-4  **General Treasurer’s Ledger**
Record of collections, disbursements and account balances for all city funds.
Dispose of after 5 years, provided audit has been completed.  

28-7-5  **Monthly Revenue Ledger**
Shows fund, receipt number, department, account number, current month revenue, previous balance and balance to date; by month.
Dispose of after 5 years, provided audit has been completed.  

28-7-6  **Paid Warrants Register**
See Schedule 24 General Records for Local Agencies, item 24-1-19.  

28-7-7  **Special District Registers**
For sewer, paving, water and miscellaneous districts. Shows district number, warrant number, date, in whose name registered, amount, dates of presentation, notice and payment, amount paid and register number.
Dispose of 5 years after last entry, provided audit has been completed.  

28-7-8  **TAX DISTRIBUTION RECORD**
Monthly report from County Treasurer showing taxes received and distributed.
Dispose of after 5 years, provided audit has been completed.  

28-7-9  **TAX Increment Financing (TIF) Projects**
Any supporting document received or generated by the city or village that provides support for the receipts or payments associated with a tax increment financing project. This may include invoices, reports, claims, contracts, etc.
Dispose of after 3 years following the end of the fiscal year in which the last ad valorem tax is collected.  

28-7-10  **Validating Tapes**
See Schedule 24 General Records for Local Agencies, item 24-2-22.  

28-8  **Reports**

28-8-1  **ANNUAL REPORT**
Report of receipts, expenditures, and financial status of the treasury.

28-8-2  **CITY Sales Tax RECORDS**
Dispose of after 5 years, provided audit has been completed.  

28-8-3  **GAMING Records**
See Schedule 59 – County/City Lottery Records.
28-8-4  **GOLF COURSE REPORTS**  
Records of daily financial transactions of municipal golf courses. Includes membership dues collected, greens fees, cart rentals, etc.  
Dispose of after 3 years, provided audit has been completed.¹

28-8-5  **MONTHLY REPORT TO COUNCIL**  
Monthly account to Council showing the state of the treasury.  
Dispose of after 5 years, provided audit has been completed.¹

28-8-6  **SCHOOL DISTRICT TREASURER’S REPORT (OBsolete 2009)**  
Monthly report by city treasurer as ex-officio school district treasurer.  
Immediately dispose of obsolete records.

28-9  **TAXATION RECORDS**

28-9-1  **TAX LIST CHANGES (OBsolete 2009)**  
Shows notification of change in tax from assessor’s office in cases of increase or decrease in tax. Records name of taxpayer, address, and effective date.  
Immediately dispose of obsolete records.

28-9-2  **TAX LISTS**  
Real and personal property tax lists showing assessed valuation, detailed taxes, address, receipt number, date of payment, person paying, and delinquency, if any.  
**ORIGINAL RECORD:** Microfilm for security; retain permanently. Originals may be transferred to the State Archives after 20 years, provided the records have not been microfilmed.  
**SECURITY MICROFILM:** Transfer to the State Archives.  
**MICROFILM WORK COPY:** Retain permanently.

28-9-3  **TAX RECEIPTS (OBsolete 2009)**  
Duplicate tax receipts for personal and real property taxes for residents showing amount paid, description of property, assessed valuation, consolidated tax, etc.  
Immediately dispose of obsolete records.

28-9-4  **TAX REFUND CLAIMS (OBsolete 2009)**  
Claims for refund of taxes on real estate or personal property including refund checks and copies of refund checks, undeliverable refund checks, certification list for refunds of taxes including technical school refunds, etc.  
Immediately dispose of obsolete records.
28-10  AUTHORITY FOR DISPOSAL OF RECORDS AFTER MICROFILMING

Unless specifically prohibited under a separate record series listing, all records of city treasurers may be destroyed immediately after microfilming, if 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.

NOTE

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

TO: SECRETARY OF STATE
RECORDS MANAGEMENT DIVISION
440 S. 8TH STREET SUITE 210
LINCOLN, NE 68508-2294

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):

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<thead>
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<th>SCHEDULE NUMBER(S) ONLY</th>
<th>TOTAL VOLUME DISPOSED</th>
</tr>
</thead>
<tbody>
<tr>
<td>(DO NOT INCLUDE SECTION AND ITEM NUMBERS)</td>
<td>(SEE REVERSE)</td>
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</tbody>
</table>

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

SEND ORIGINAL TO RECORDS MANAGEMENT. MAKE A PHOTOCOPY FOR YOUR RECORDS.
VOLUME ESTIMATING GUIDE

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

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<thead>
<tr>
<th>Container</th>
<th>Cubic Feet</th>
<th>Weight (lbs)</th>
<th>Sheets of Paper (8.5” x 11”)</th>
<th>Electronic Data Equivalent</th>
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<tbody>
<tr>
<td>N/A</td>
<td>N/A</td>
<td>2,204 lbs (1 metric ton)</td>
<td>220,000</td>
<td>4.1 Gb</td>
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<tr>
<td>Records center carton</td>
<td>1 Cu. Foot</td>
<td>16.66 lbs</td>
<td>1,667</td>
<td>32 Mb</td>
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<td>Vertical File Cabinet, 4 drawer letter-size</td>
<td>6 Cu. Feet</td>
<td>100 lbs</td>
<td>10,000</td>
<td>190 Mb</td>
</tr>
<tr>
<td>Vertical File Cabinet, 4 drawer legal-size</td>
<td>8 Cu. Feet</td>
<td>133.3 lbs</td>
<td>13,333</td>
<td>254 Mb</td>
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<tr>
<td>About a pickup load</td>
<td>50 Cu. Feet</td>
<td>7,500 lbs</td>
<td>748,638</td>
<td>14 Gb</td>
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