

**STATE OF MISSISSIPPI
RECORDS RETENTION SCHEDULES FOR MUNICIPALITIES
GENERAL SCHEDULES**

Implementation of the General Schedules

These general records retention schedules are issued by the Department of Archives and History, Local Government Records Office, as found in Section 39-5-9, *Mississippi Code of 1972, Annotated*, as amended. The Local Government Records Committee approved these schedules on the dates indicated. Additions and revisions to the schedules may be issued in the future by the Local Government Records Office and will be distributed accordingly.

The retention period listed in the general schedules for each records series is the **minimum** time necessary to retain the records. *There may be conditions or factors in a local government that require retention of a particular record series for a longer period than is required by the general records schedule, and, in such cases, the local governments are urged to continue retention of the records series as needed.* In no case, however, may records be destroyed sooner than the scheduled retention period.

Records involved in investigations or litigation must be maintained until at least twelve (12) months after the settlement of the case and subsequent appeals regardless of disposition instructions found in a records retention schedule (see Section 9-5-171(2)).

No local government records dating prior to 1920 shall be destroyed without special schedule directions issued by the Committee. Records dating prior to 1940, but after 1919, may be destroyed only with the written approval of the Director of the Department of Archives and History. The Committee may modify these dates according to the historical value of a particular record series by placing a special statement in the retention period of such series with an approved records control schedule.

Upon expiration of the minimum retention period, local officials are authorized to dispose of the records if there are no extenuating circumstances. Disposition should be done in a manner consistent with the nature of the records (e.g. records containing confidential information should be disposed in a manner that will insure confidentiality). There may be instances when a municipality, upon the expiration of the retention period, may choose to transfer a records series to a public library or a local historical organization as an alternative to destruction. Prior to such a transfer, the municipality must contact the Local Government Records Office.

According to Mississippi law, records may not be destroyed except in accordance with an approved retention schedule. Therefore, records series not listed in these schedules are not eligible for disposal until the Local Government Records Committee has approved an appropriate records retention schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities Administrative Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 06 01	Executive Correspondence	This series contains correspondence and memoranda relating to policy decisions of various executives of a municipality: mayor, May include communications with citizens, city administrator, mayor, governing board, and other city departments.	Permanent. Approved: 7/21/2009
GSM 06 03	Activity Reports	Daily, weekly, or monthly activity reports providing a summary of all activities of a department of functional area during the reporting period.	Until incorporation in an annual report or other summary report. Approved: 1/20/1998
GSM 06 04	Annual Reports	Reports (published or unpublished) of summary activities of departments of the municipality.	Retain one (1) copy permanently. Approved: 1/20/1998
GSM 06 05	Policies, Procedures, and Plans	Includes policy statements, organizational charts, procedure manuals, planning documents, and other documentation regarding policies, procedures and plans of the municipal government.	Permanent. Approved: 1/20/1998

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities Administrative Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 06 09	Records Disposal Documentation	Records documenting the destruction or other disposition of records under records control schedules, including requests submitted to the Mississippi Department of Archives and History or the Local Government Records Committee for authorization to dispose of unscheduled or historical records.	Permanent. If complete listing is recorded in Official Minutes of the municipality, retain five (5) years. Approved: 7/15/2008
GSM 06 10	Grant Files - Program Records	Documentation including application, proposal, narrative, evaluations and interim and final reports regarding grants from federal or state programs.	Three (3) years after release of audit, or five (5) years after the grant's last funding cycle year, whichever is later. Retain final reports permanently. Approved: 4/21/2009
GSM 06 11	Grant Files - Rejected or Withdrawn	Documentation of the rejection or withdrawal of grant applications. May include memoranda, correspondence, and other records relating to the decision regarding the grant application/proposal.	One year from date of rejection or withdrawal of grant. Approved: 7/15/2008

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities All Offices

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 00 01	Duplicate Copies	Duplicate copies of records made for convenience. Authorization for disposal does not include copies containing marginalia, notes, or other information added in any manner.	Dispose when no longer needed. Approved: 1/16/2001

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities Animal Shelter

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 21 01	Shelter Operation Records	Includes animal intake forms, lists of animals, relinquishment and stray turn-in documents, dates in/out, transportation records, feeding and care in the facility.	Three (3) years after release of audit. Approved: 4/19/2016
GSM 21 02	Individual Animal Health Records	Includes vaccination, immunization, spay/neuter information, medical history, x-rays, charts and other records related to the medical care of the animal.	Three (3) years after animal is no longer in the facility. Approved: 4/19/2016
GSM 21 03	Annual and Other Summary Facility Reports	Includes annual or quarterly reports created by the shelter for public interest, fund raising, and promotion or to County/City governing body.	Permanent. Approved: 4/19/2016
GSM 21 04	Foster and Adoption Records	Includes forms completed by potential owners, and documentation used to determine selection of the family to foster or adopt a pet.	Three (3) years after release of audit following adoption. Approved: 4/19/2016
GSM 21 05	Volunteer Records	Includes sign in/out forms, injury waivers, work schedules, etc.	Three (3) years after release of audit, or one (1) year beyond age of majority, whichever is later. Approved: 4/19/2016
GSM 21 06	Operations and Procedures	Written procedures followed by employees and volunteers.	Two (2) years after procedures have been superseded. Approved: 4/19/2016

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities Building Code & Permits

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 10 01	Building Plans	Plans for residential or commercial building projects submitted during building permit process.	Until certificate of occupancy issued or expiration of permit. Plans for governmental building projects must be retained for the life of the structure (see GSM-10-02). Approved: 7/21/1998
GSM 10 02	Building Plans - Public Projects	Building plans for governmental building projects.	Permanent. Approved: 7/17/2001
GSM 10 03	Permit Files - Construction	Files documenting building permit application, inspections, and issuance of certificate of occupancy.	Permanent. Approved: 7/21/1998
GSM 10 04	Permit Files - Single Use	Permit files documenting permit application and approval of single use permits such as electrical, roofing, gas, mechanical, or similar activity.	Three (3) years. Approved: 7/21/1998
GSM 10 05	Code Enforcement Files - no fine	Records relating to the enforcement of the local government agency's official code (e.g., overgrown property, dilapidated buildings, abandoned vehicles, debris or noise abatement) that are resolved without further action. Includes complaints, investigations, inspections, warnings, notices, statements of required corrective action, resolution, and all related communications.	One (1) year. Approved: 4/21/2015

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities Building Code & Permits

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 10 06	Code Enforcement Files - fine levied	Records relating to the enforcement of the local government agency's official code (e.g., overgrown property, dilapidated buildings, abandoned vehicles, debris or noise abatement) in which a fine is levied, but no further action, such as public hearings, court action, or special property assessment, is taken. Includes complaints, investigations, inspections and assessments, warnings, notices, statements of required corrective action, citations, resolution, and all related communications.	Three (3) years after release of audit. If further action is taken, follow retention schedules for those records. Approved: 4/21/2015

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities City Clerk Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 01 01	Agenda Files	Agenda of meetings of the municipal governing board. Much of the series includes supporting documentation for agenda items. Reference copies of minutes are also frequently included.	Permanent. Approved: 11/21/1996
GSM 01 02	Annual Reports	Annual reports of city departments.	Permanent. Approved: 11/21/1996
GSM 01 03	Claims Docket	Claims docket for all city expenditures.	Permanent. Approved: 11/21/1996
GSM 01 04	Committee Minutes	Copies of committee meeting notices and minutes of meetings of committees of the municipal governing board.	Permanent. Approved: 11/21/1996
GSM 01 05	Contracts	Contracts executed between a municipality or any municipal entity and business(es) or individual(s).	Five (5) years following expiration of contract. Approved: 10/18/2016
GSM 01 06	Deeds	Deeds to city owned property.	Permanent. Approved: 11/21/1996
GSM 01 07	Minute Books	Bound original signed minutes of meetings of the municipal governing board.	Permanent (security copy should be maintained in separate location). Approved: 11/21/1996
GSM 01 08	Municipal Bond Minute Books	Minutes of municipal governing board meetings regarding issuance of bonds.	Permanent. Approved: 11/21/1996

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities City Clerk Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 01 09	Open Records Requests	Correspondence containing a request for copies of public records. Includes copy of the response to the request.	Three (3) years, then destroy. Approved: 11/21/1996
GSM 01 10	Ordinances	Bound original, signed ordinances approved by the municipal governing board.	Permanent. Approved: 11/21/1996
GSM 01 11	Petitions	Petitions submitted to the municipal governing board for zoning exceptions and other matters.	Permanent. Approved: 11/21/1996
GSM 01 12	Projects	Original contract, copy of council resolution, and successful bid on sewer, water, paving and other construction projects.	Permanent. Approved: 11/21/1996
GSM 01 13	Proof of Publication	Proof of publication of advertisement for bids.	Three (3) years after release of the audit, then destroy. Approved: 11/21/1996
GSM 01 14	Streets and Releases	Deeds, easements, and releases associated with city streets.	Permanent. Approved: 11/21/1996
GSM 01 15	Tape Recordings of Meetings	This series consists of audio or video recordings of official meetings of the municipal governing board, committees, or other entities of the municipality for which written minutes are prepared. This series covers only those recordings which are used solely for assistance in preparation of the minutes.	Three (3) years. Approved: 1/19/1999

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities City Clerk Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 01 16	Reports to Clerk of Taxes Collected	Reports from Department of Revenue on sales taxes collected per <i>MCA</i> § 27-65-75, and on other sources of revenue.	Three (3) years after release of audit. Approved: 10/18/2016
GSM 01 17	Certificates of Insurance	Certificate of coverage provided to municipality by insurance carrier for the specified policy period.	Three (3) years after release of audit following expiration of policy period. Approved: 10/18/2016

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities Elections

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 11 01	Voter Registration Applications	Form used for application to be registered as a voter.	Two (2) years following re- registration, removal as a registered voter, or after application is scanned and the scanned image is verified to be accurate. Rejected applications must be maintained permanently. Approved: 4/15/2008
GSM 11 02	Voter Registration Books	List of all registered voters. Inactive, replaced by the Statewide Election Management System database.	Permanent. Approved: 4/15/2008
GSM 11 03	Voter Registration Working File	Supporting documentation used in the maintenance of the automated voter registration system (SEMS). Includes information gathered to make changes in addresses, name corrections and other changes in the system.	Two (2) years. Approved: 4/15/2008
GSM 11 04	Application for Absentee Ballot	Application from a registered voter requesting an absentee ballot.	Two (2) years after certification of election results. Approved: 4/15/2008
GSM 11 05	Precinct Poll Books	Poll books containing names of each registered voter in the precinct, printed for each election. Contains a space for poll workers to indicate "voted" by the name of each individual casting a vote in the election.	Two (2) years after certification of election results. Approved: 4/15/2008

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities Elections

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 11 06	Voters' Receipt Books	Register containing signature of each voter casting a vote in the election.	Two (2) years after certification of election results. Approved: 4/15/2008
GSM 11 07	Ballots	Ballots used in elections, including paper, absentee, affidavit, spoiled, curbside, or any type used by machine-readable equipment. This series includes envelopes used for absentee and affidavit ballots.	Two (2) years after certification of election results. Approved: 4/15/2008
GSM 11 08	Unused Ballots	Paper ballots that were not used.	Two (2) years after certification of election results. Approved: 4/15/2008
GSM 11 09	Affidavit Register	Register containing signature of each voter casting a vote by affidavit.	Two (2) years after certification of election results. Approved: 4/15/2008
GSM 11 10	Precinct Paperwork	Paperwork generated by poll workers in each precinct, including forms for receipt and return of precinct materials and equipment, and residual and recapitulation reports.	Two (2) years after certification of election results. Approved: 4/15/2008
GSM 11 11	Vote Certification Form	Form completed by poll manager certifying vote in each precinct.	Two (2) years after certification of election results. Approved: 4/15/2008

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities Elections

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 11 12	Certified Election Results	Results of each election (by precinct) as submitted by municipal election commission or political party's municipal executive committee to Secretary of State. Permanent copy maintained by Secretary of State.	Five (5) years after submission to Secretary of State. Approved: 4/15/2008
GSM 11 13	GEMS Election Database	Database containing information related to precincts, elections, and balloting. Pre-election and post-election backups must be sent to Secretary of State.	Permanent; update as required. Approved: 4/15/2008
GSM 11 14	GEMS Reports	Reports summarizing election results, including election summary, statement of votes cast, cards cast, precinct by precinct, and electoral vote.	Two (2) years after certification of election results. Approved: 4/15/2008
GSM 11 15	GEMS AccuVote Server Logs	Communication log between server and touch screen and optical scan voting units.	Two (2) years after certification of election results. Approved: 4/15/2008
GSM 11 16	GEMS Audit Log	Record of all transactions performed by a particular voting system component.	Two (2) years after certification of election results. Approved: 4/15/2008
GSM 11 17	Optical Scan Test Decks	Optical scan ballots used during logic and accuracy testing to verify the operational accuracy of the optical scan units.	Two (2) years after certification of election results. Approved: 4/15/2008

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities Elections

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 11 18	Reports from Logic & Accuracy (L&A) Testing	Reports created and printed from each electronic voting unit to verify zero vote count prior to testing and to reflect total test votes on each unit.	Two (2) years after certification of election results. Approved: 4/15/2008
GSM 11 19	Memory Cards	Data storage devices used in each electronic voting unit to store precinct and ballot style information and to record ballot results for transfer to the GEMS database at the close of the polls.	Until certification of election results. Approved: 4/15/2008
GSM 11 20	AccuVote TSX Ballot Images	Electronically produced record of all votes cast by a single voter.	Two (2) years after certification of election results. Approved: 4/15/2008
GSM 11 21	Printer Canister Tapes (TSX)	Canister tapes contain three reports created and printed from each TSX (touch screen x-model) voting unit: before the polls are opened (verifies and documents that no votes have been cast on the voting unit); after the polls close (totals the votes on touch screen voting unit); and voter verified ballot (image of the actual ballot cast).	Two (2) years after certification of election results. Approved: 4/15/2008
GSM 11 22	Accumulator Unit Totals Report (TSX)	Report created and printed after polls close that totals election results for each precinct.	Two (2) years after certification of election results. Approved: 4/15/2008

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities Elections

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 11 23	Reports (OS) from Election Day	Reports created and printed to verify zero vote count prior to opening of polls and to total votes on OS (optical scan) voting unit after polls close.	Two (2) years after certification of election results. Approved: 4/15/2008
GSM 11 24	Candidate Reports	Reports submitted by candidates for local office to municipal clerk. Clerk submits copies to Secretary of State. Includes qualifying papers and financial and expenditure reports.	Five (5) years. Approved: 4/15/2008

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities Financial Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 02 01	Accounts Payable Files	Documentation for payment of each claim. Includes the request for payment, copy of the check issued, original invoice, copy of purchase order, and may include copies of bids, contracts and related correspondence in any format. Includes backup material on claims for projects, fuel, utilities, and petty cash which are filed separately.	Three (3) years after release of audit. Approved: 7/15/2008
GSM 02 02	Adjusting Journal Entries	Year end adjusting journal entries.	Permanent. Approved: 11/21/1996
GSM 02 03	Bank Reconciliation	Includes spreadsheets, book balance reports and associated working papers used for reconciliation. May be maintained in batches: payroll, petty cash, fund accounts, and regular accounts payable.	Three (3) years after release of audit, then destroy. Approved: 11/21/1996
GSM 02 04	Bank Statements	Bank statements received from banks maintaining municipal funds.	Five (5) years. Approved: 7/17/2001
GSM 02 05	Bond Catalog	Annual publication of all outstanding bonds and schedule of bonds.	Permanent. Approved: 11/21/1996

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities Financial Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 02 06	Bond File	Working papers and final documentation related to the issuance of bonds for which the city is obligated. May include project schedules and budget, financing timetable, comparison of alternative funding methods, copies of bids received, bond agreement, official statement and closing document.	Five (5) years after bonds are redeemed, then destroy. Retain closing documents permanently. Approved: 11/21/1996
GSM 02 07	Bond Transaction Ledger	Report (cumulative) detailing all transactions associated with bond projects.	Five (5) years following bond redemption, then destroy. Approved: 11/21/1996
GSM 02 08	Bonds and Coupons (canceled)	Redeemed coupons and canceled bonds returned from the bank administering the bonds. May contain destruction certificate for bonds destroyed by the bank.	Three (3) years after audit following redemption, then destroy. Approved: 11/21/1996
GSM 02 09	Budget Preparation File	Documentation associated with the submission and preparation of budget for presentation to the municipal governing board. Includes budget request submitted by departments, personnel cost analysis returned from each department, worksheets, budget as presented by the Mayor to the municipal governing board, and the budget as adopted.	Retain one (1) copy of final budget publication permanently. Destroy remainder of budget file at the close of the subsequent budget process. Approved: 11/21/1996
GSM 02 10	CAFR or Annual Financial Reports	Comprehensive Annual Financial Report published by the municipality.	Permanent. Approved: 11/21/1996

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities Financial Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 02 11	CAFR or Annual Financial Report Workpapers	Workpapers associated with the preparation of the fiscal year-end financial report. Includes a variety of year-end computerized generated reports.	Five (5) years after close of fiscal year, then destroy. Approved: 11/21/1996
GSM 02 12	Canceled Checks	Canceled checks.	Five (5) years after close of fiscal year, then destroy. Approved: 11/21/1996
GSM 02 13	Chart of Accounts	Master list of revenue and expenditure accounts.	Permanent. Approved: 11/21/1996
GSM 02 14	Daily Revenue Reports	This series contains documentation for all deposits of revenue. Each file (daily) contains supporting documentation of funds received, revenue transmittal, copy of the receipt, cashier's daily report, recap report, transfer report to deposit money, deposit slip, detail recap, and cash balance report.	Three (3) years after release of audit, then destroy. Approved: 11/21/1996
GSM 02 15	Depository Authorizations	Depository authorization for investment revenue and other revenue. File includes depository authorization form and deposit slip or other deposit documentation.	Three (3) years after release of audit, then destroy. Approved: 11/21/1996
GSM 02 16	Form 1099	Copy of 1099 form issued for contract services. Includes documentation used to compile 1099s.	Four (4) years following the close of the calendar year, then destroy. Approved: 11/21/1996

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities Financial Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 02 17	General Ledger	Year end General Ledger.	Permanent. Approved: 11/21/1996
GSM 02 18	General Ledger Reconciliation	Monthly reconciliation workpapers. Includes manual daily cash transactions worksheet, monthly control report, and computer-generated inventory report.	Three (3) years after release of audit, then destroy. Approved: 11/21/1996
GSM 02 19	Inventory Count and Reports	Report detailing inventory of supplies on hand and value. Includes manual inventory counts completed by various municipal departments.	Three (3) years after release of audit, then destroy. Approved: 11/21/1996
GSM 02 20	Lost Check Affidavits	Copy of original check, signed affidavit of lost check, stop payment order and worksheets.	Three (3) years after release of audit, then destroy. Approved: 11/21/1996
GSM 02 21	Monthly Budget Report	Budget report for each department detailing budget allocation, expenditures and budget balance.	Three (3) years after release of audit, then destroy. Approved: 11/21/1996
GSM 02 22	Signature Authorization	Authorization for issuance of manual checks.	Three (3) years after release of audit, then destroy. Approved: 11/21/1996
GSM 02 23	Working Trial Balance	Year-end trial balance report used for closing the general ledger.	Three (3) years after release of audit, then destroy. Approved: 11/21/1996

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities Financial Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 02 24	Receiving Reports	Documentation of receipt of goods or services ordered.	Three (3) years after release of audit. Approved: 7/20/1999
GSM 02 25	Accounts Receivable Files	Billing statements, including invoices and other related materials, due the municipality or individual department or agency for services rendered.	Three (3) years after release of audit. Approved: 7/15/2008
GSM 02 26	Grant Files - Fiscal Records	Documentation for the receipt and expenditure of money for projects funded by state or federal grant programs. May include such items as expenditure reports, billing statements, and accounts payable and receivable files related to the grant.	Three (3) years after release of audit following termination of grant. Approved: 7/15/2008
GSM 02 27	Audit Reports	Annual and special reports from state and independent auditing agencies, including departmental audits.	Permanent. Approved: 10/20/2009
GSM 02 28	Budget - Approved	Final approved budget.	Retain one (1) copy permanently. Approved: 4/17/2012
GSM 02 29	Cash Book	Ledgers reflecting cash balances.	Three (3) years after release of audit. Approved: 4/17/2012
GSM 02 30	Check Copies	Duplicate copies of checks issued.	Three (3) years after release of audit. Approved: 4/17/2012

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities Financial Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 02 31	Check Stubs	Remaining stubs in used checkbooks.	Three (3) years after release of audit. Approved: 4/17/2012
GSM 02 32	Disbursements Journal	Record of disbursements.	Three (3) years after release of audit. Approved: 4/17/2012
GSM 02 33	Receipt Warrants	Documentation of receipt of money. A copy may be provided to the payor.	Three (3) years after release of audit. Approved: 4/17/2012
GSM 02 34	Voided Checks	Unusable checks due to printing and other errors.	Three (3) years after release of audit, if pre-numbered. Otherwise, dispose securely at discretion. Approved: 4/17/2012
GSM 02 35	Public Depositor Annual Report	Copy of municipality's annual report to State Treasurer listing all public accounts held by qualified public depository or depositories, required by §27-105-5 (6)(b), <i>Mississippi Code, 1972, Annotated.</i>	Three (3) years after release of audit. Approved: 4/19/2016
GSM 02 36	Vendor files and W-9s	W-9s and other information specific to vendors and suppliers of goods and services. May include correspondence, catalogs and other sales literature, and various financial records related to vendor.	Once inactive, four (4) calendar years, or three (3) years after audit, whichever is later. Approved: 10/18/2016

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities Financial Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 02 37	Check Pick-up Lists	List signed by payees or their representatives to identify who picked up check(s) from the issuing office.	One (1) year. Approved: 10/18/2016

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities Fire

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 17 01	Fire Reports	Report completed on all incidents involving responses of the fire department personnel. Includes detailed information regarding circumstances of the incident including location, information on damages or injuries, and possible cause of incident.	<p>Five (5) years when cause of fire is determined to be accidental and no loss of life occurs.</p> <p>Ten (10) years after close of case when arson is involved.</p> <p>Seventy-five (75) years when loss of life occurs. Approved: 1/18/2000</p>
GSM 17 02	Run Report Summaries	Report which summarizes information contained on the Fire Reports (GSM-17-01). These may be generated for informational purposes to fire administrative personnel.	<p>Five (5) years. Approved: 1/18/2000</p>
GSM 17 03	Equipment Run Logs	Log maintained containing summary information regarding each dispatch of equipment within a fire station. The log is generally maintained at the station level.	<p>Five (5) years. Approved: 1/18/2000</p>
GSM 17 04	Dispatch Logs	Printouts or manual logs maintained by the dispatch unit which contain information regarding time, location, units dispatched in an incident, and other general information.	<p>Three (3) years. Approved: 1/18/2000</p>

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities Fire

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 17 05	Dispatch Tape Recordings	Tape recordings of calls received by dispatchers and radio communications between emergency personnel.	Ninety (90) days. Serious incidents may warrant longer retention at the discretion of the local agency. Approved: 1/18/2000
GSM 17 06	Investigative Records	Records compiled during investigation of fires. May include copies of fire reports, run reports, correspondence, photographs, newspaper clippings, notes, and other information pertinent to the investigation.	Ten (10) years. Seventy-five (75) years when loss of life occurs. Approved: 1/18/2000
GSM 17 07	Evidence Log	Log used to track evidence used in fire investigations.	Five (5) years following disposition of evidence. Approved: 1/18/2000
GSM 17 08	Activity Reports	Reports on an individual, shift, project, or other basis on a daily, weekly, or similar basis. These reports are used for reference, performance determination, or compilation of monthly and/or annual reports.	Three (3) years. Approved: 1/18/2000
GSM 17 09	Equipment Maintenance Records	Documentation of work performed in routine maintenance or for repair of fire equipment (excluding hydrants and hoses).	Routine maintenance: Three (3) years following subsequent maintenance. Major repair: Life of the equipment. Approved: 1/18/2000

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities Fire

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 17 10	Equipment Inspection Records	Assorted reports related to the inspection and/or inventory of fire equipment. May include monthly or weekly supply inventory, daily maintenance reports, truck inspection reports, driver's daily checklist, repair requests, and other forms completed on a routine basis to insure proper functioning or availability of all supplies and equipment.	Three (3) years. Approved: 1/18/2000
GSM 17 11	Hydrant Records	Records documenting the maintenance and inspection of each fire hydrant.	Inspection records: Two (2) years. Maintenance records: Until the hydrant is replaced. Approved: 1/18/2000
GSM 17 12	Hose Tests	Routine tests to determine if hoses are in proper working order.	Two (2) years. Approved: 1/18/2000
GSM 17 13	Fire Safety Inspections	Inspections of buildings / systems for proper fire protection measures and procedures.	Five (5) years following subsequent inspection or for the life of the facility, whichever is earlier. Approved: 1/18/2000
GSM 17 14	Permits / Applications	Applications and copies of issued permits for activities which require permits (e.g. burning, fireworks).	Three (3) years after release of audit. Approved: 1/18/2000

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities Fire

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 17 15	Building Plans	Building plans for commercial buildings.	Until superseded. Approved: 1/18/2000
GSM 17 16	State Fire Marshall Quarterly Reports	Reports submitted to the State Fire Marshall. Provides statistical information regarding fires.	Five (5) years. Approved: 1/18/2000
GSM 17 17	Dive Team Reports	Report completed on all incidents involving responses of the fire department dive team personnel. Includes detail information regarding circumstances of the incident, including location, information on injuries or fatalities.	Seventy-five (75) years if loss of life occurs. Five (5) years if no loss of life occurs. Approved: 1/18/2000
GSM 17 18	Training Records - Individual	This series documents all training received by individuals employed by the fire department.	Three (3) years following termination. Approved: 1/18/2000
GSM 17 19	Training Records - General	This series documents training activity provided to fire personnel. Information in this series include description of training activities, sign-in sheet, and general information regarding the training provided. See Training Records - Individual (GSM 17-18) for records regarding individuals attending training.	Ten (10) years. Approved: 1/18/2000

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities Fire

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 17 22	EMS Run Reports	Report which summarizes information contained on the EMS Encounter Form (GSM-17-20). These may be generated for informational purposes to fire administrative personnel.	Five (5) years. Approved: 1/18/2000
GSM 17 23	Annual Reports	Annual reports summarizing activity of a department.	Permanent. Approved: 1/18/2000
GSM 17 24	Monthly Reports	Reports summarizing activities within a fire department or fire station during a month.	Three (3) years. Permanent if annual report is not prepared. Approved: 1/18/2000
GSM 17 25	General Orders	General orders issued by a fire chief.	Until superseded, then transfer to General Orders Expired (GSM 17-26). Approved: 1/18/2000
GSM 17 26	General Orders Expired	General orders that have been superseded.	Permanent. Approved: 1/18/2000

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities Fixed Assets

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 19 01	Fixed Asset Inventory	Record of all fixed assets. Contains type of asset, acquisition information and disposal documentation. This series is frequently maintained in electronic format and contains the following information: description of item, inventory number, manufacturer, model, serial number, date acquired, total cost, unit cost, salvage value, estimated life, depreciation method, source of funds, grant information, federal stock number, purchase order number, warrant number, location, and condition. Disposal information might include date of disposal, method of disposal, amount received, receipt number, and authorization information.	Three (3) years after disposal of fixed asset. Approved: 7/20/1999
GSM 19 02	Fixed Asset Reports	Various reports on equipment and other assets. Often may reflect additions, changes and deletions for a specific time period.	Until superseded. Approved: 7/20/1999
GSM 19 03	Equipment Change Order File	Original copy of equipment change orders for equipment additions, transfers, disposal or deadline for auction.	Three (3) years after release of audit. Approved: 7/20/1999

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities Health Insurance

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 20 01	Enrollment Forms	Enrollment forms of participants in insurance program.	One (1) year after superseded. Approved: 5/18/2004
GSM 20 02	Change of Enrollment	Adjustments made by participants to insurance coverage.	One (1) year after superseded. Approved: 5/18/2004
GSM 20 03	HIPAA Privacy Notice	Signed acknowledgements of receipt of HIPAA privacy notice.	Two (2) years after termination of employee. Approved: 5/18/2004
GSM 20 04	Contract with Third Party Administrator	Contract between the municipality and the third party administrator of the health insurance plan.	Three (3) years after contract expires. Approved: 5/18/2004
GSM 20 05	Business Associates Agreement	Agreements between the municipal health insurance plan and entities that use or disclose health information of covered participants.	Six (6) years. Approved: 5/18/2004
GSM 20 06	Third Party Administrator Report (not containing PHI)	Reports that do not contain protected health information which are submitted by the third party administrator of the health insurance plan.	Three (3) years after release of audit. Approved: 5/18/2004
GSM 20 07	Protected Health Information (PHI)	All documents received by the municipality that contain protected health information.	Six (6) years. Approved: 5/18/2004

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities Health Insurance

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 20 08	Disclosure Requests	Requests from plan participants for information on all entities receiving protected health information on the participant.	Six (6) years. Approved: 5/18/2004
GSM 20 09	Disclosure Information	Responses by the municipality to participants submitting disclosure requests.	Six (6) years. Approved: 5/18/2004

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities Housing Authority

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 22 01	Commissioner Appointments	Appointments to the Board of Commissioners of the Housing Authority.	Permanent. Approved: 7/18/2017
GSM 22 02	Bylaws	Bylaws of the Housing Authority.	Permanent. Approved: 7/18/2017
GSM 22 03	Minutes of Board Meetings	Minutes of the governing board of the Housing Authority.	Permanent. Approved: 7/18/2017
GSM 22 04	Policies, Procedures and Plans	Policy statements, organizational charts, procedure manuals, planning documents, and other documentation regarding policies, procedures and plans of the Housing Authority.	Seven (7) years after superseded or otherwise no Approved: 7/18/2017
GSM 22 05	Internal Investigation and Audit Files	Records of all internal investigations and audits of Housing Authority activities.	Ten (10) years following closure of investigation or audit. Approved: 7/18/2017
GSM 22 06	Written Claims and Accident Reports	All written claims against the Housing Authority (including any accident and related reports) which do not lead to litigation.	Three and a half (3-1/2) years after settlement or other conclusion. Approved: 7/18/2017
GSM 22 07	Litigation Records	Documentation of all litigation involving the Housing Authority.	Ten (10) years following final disposition of the matter. Approved: 7/18/2017

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities Housing Authority

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 22 08	General Correspondence	Correspondence, interoffice memoranda and other communications to or from Housing Authority officials and staff not covered by any other retention requirement.	Three and a half (3-1/2) years from the date of the communication. Approved: 7/18/2017
GSM 22 11	Annual Contributions Contract	Each Annual Contributions Contract entered into with the United States Department of Housing and Urban Development, together with any amendments or supplements and all related correspondence.	Permanent. Approved: 7/18/2017
GSM 22 12	Petty Cash Vouchers	Vouchers for all disbursements from any petty cash or related account of the Housing Authority.	Three (3) years after release of audit. Approved: 7/18/2017
GSM 22 13	Depreciation Schedules	Depreciation schedules for all depreciable assets of the Housing Authority.	Three (3) years after release of audit. Approved: 7/18/2017
GSM 22 14	Contractor Payroll and Compliance Reports	Reports submitted to the Housing Authority by its contractors demonstrating compliance with Davis-Bacon Act and other contractual obligations.	Five (5) years after expiration/termination. Approved: 7/18/2017
GSM 22 15	Subsidiary Ledgers	Ledger and other statements and reports for subsidiaries of the Housing Authority.	Three (3) years after release of audit. Approved: 7/18/2017

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities Housing Authority

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 22 16	Tax Returns	All tax returns of the Housing Authority and its subsidiaries not otherwise covered.	Seven (7) years after filing with appropriate taxing authority. Approved: 7/18/2017
GSM 22 21	Plans and Specifications	Plans and specifications for all improvements owned or operated by the Housing Authority.	Five (5) years after disposition/demolition. Retain those involving historic property permanently. Approved: 7/18/2017
GSM 22 22	Asbestos, Lead-based Paint and other Environmental Studies	All asbestos, lead-based paint and other environmental studies performed on any properties owned, leased or operated by the Housing Authority.	Permanent. Approved: 7/18/2017
GSM 22 31	Tenant Lease File	All information relating to leasing of residential units including rental application, income verification and notices to tenant.	Three and a half (3-1/2) years after termination of residency. Approved: 7/18/2017
GSM 22 32	Tenant Applications	Applications for potential tenants deemed not eligible, who voluntarily withdrew an application, or for other reasons did not sign a lease (includes any correspondence to or from potential tenant).	Three and a half (3-1/2) years after application denied or withdrawn. Approved: 7/18/2017
GSM 22 33	Rent Reports and Rent Rolls	All reports showing rents charged to and received from tenants of each unit.	Three (3) years after release of audit. Approved: 7/18/2017

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities Impounded Vehicles

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 15 01	Vehicle Impound Inventory	File maintained for each vehicle placed in the impound lot. May include a copy of the impound information for Police Department, letter or notification to owner, copy of impound slip containing authorization to release the vehicle to the owner, or the documentation for disposition of the vehicle through an auction.	Until released or sold at auction, then three (3) years after release of audit. Approved: 7/20/1999
GSM 15 02	Vehicle Impound Release Log	Record maintained which documents vehicles released to owner. This record, regardless of format, contains signature of owner indicating transfer of possession back to the owner.	Three (3) years after release of audit. Approved: 7/20/1999
GSM 15 03	Vehicle Impound Reports	Any reports containing information generated from the impound lot inventory or release database.	Three (3) years after release of audit. Approved: 7/20/1999

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities Law Enforcement

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 08 01	Arrest Reports	Form documenting the arrest of an individual by the law enforcement agency. It may be filed within a case file containing other information related to an incident or it may be filed separately.	<p>Felony arrests for crimes for which there is no statute of limitations or which result in a death: Seventy-five (75) years.</p> <p>Other arrests: Twenty-five (25) years.</p> <p><i>[Authorization to destroy records in this series dated prior to 1970 must be obtained in writing from the Department of Archives and History.]</i> Approved: 1/18/2000</p>

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities Law Enforcement

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 08 02	Offense Reports	Offense Reports (variant title "Incident Reports") contain all information gathered by the investigating law enforcement officer at an incident. The series consists of forms that detail the "who, what, when, where and why" of occurrence. Additional information is often contained in a "supplemental report," which is a part of this series.	<p>Felony cases for which there is no statute of limitations or which result in a death: Seventy-five (75) years.</p> <p>Other felony cases: Twenty-five (25) years.</p> <p>All other offense reports: Five (5) years.</p> <p><i>[Authorization to destroy records in this series dated prior to 1970 must be obtained in writing from the Department of Archives and History.]</i> Approved: 1/18/2000</p>
GSM 08 03	Expungements	This series is composed of various law enforcement records (offense reports, arrest reports, and all other records stipulated in a court order).	<p>Destroy in accordance with the guidelines of the court order. Approved: 1/18/2000</p>

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities Law Enforcement

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 08 04	Accident Reports	This series contains offense reports related to traffic accidents.	Three (3) years. (If, as a result of the accident, an individual is charged with a felony, the Accident Report shall be retained as an Offense Report [GSM-08-02] in accordance with the retention guidelines for that series.) Approved: 1/18/2000
GSM 08 05	Dispatch Tape Recordings	Tape recordings of calls received by dispatchers and radio communications between law enforcement personnel.	Ninety (90) days. Serious incidents may warrant longer retention at the discretion of the local agency. Approved: 1/18/2000
GSM 08 06	Dispatch Logs	Printouts or manual logs maintained by the dispatch unit which contain information regarding time, location, units dispatched in an incident, and other general information.	Three (3) years. Approved: 1/18/2000
GSM 08 07	Ticket Books	Traffic ticket books containing copy of all tickets issued.	Three (3) years after release of audit. Approved: 1/16/2001
GSM 08 08	Training Records - Individual	Records of training received by individual employees.	Three (3) years following termination of employee. Approved: 10/20/2009

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities Law Enforcement

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 08 09	Training Records - General	This series documents training activity provided to law enforcement personnel. Information includes description of training activities, sign-in sheets, and general information regarding the training provided.	Ten (10) years. Approved: 10/20/2009
GSM 08 10	Video/audio recordings from mobile units, non-evidentiary	Non-evidentiary recordings created by mobile units, including both in-car and body-worn cameras.	Thirty (30) days. Approved: 1/19/2016
GSM 08 11	Video/audio recordings from mobile units, evidentiary	Evidentiary recordings created by mobile units, including both in-car and body-worn cameras.	One (1) year after final disposition of case and completion of sentence. Approved: 1/19/2016
GSM 08 12	Video/audio recordings from stationary cameras, non-evidentiary	Non-evidentiary recordings created by fixed, stationary cameras used for surveillance purposes in public buildings.	Thirty (30) days. Approved: 1/19/2016
GSM 08 13	Video/audio recordings from stationary cameras, evidentiary	Evidentiary recordings created by fixed, stationary cameras used for surveillance purposes in public buildings.	One (1) year after final disposition of case and completion of sentence. Approved: 1/19/2016

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities Municipal Court

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 09 01	Docket	The docket contains a summary of all cases appearing before the municipal court in accordance with §21-23-11, <i>Mississippi Code, 1972, Annotated</i> .	Permanent. Approved: 4/21/1998
GSM 09 02	Minutes	The minutes contain all orders and judgments of the municipal court. It is maintained in accordance with §21-23-11, <i>Mississippi Code, 1972, Annotated</i> . This series may be maintained as a part of the docket.	Permanent. Approved: 4/21/1998
GSM 09 03	Case File	Contains supporting documentation for felony and misdemeanor cases (non-traffic). This series may include copies of affidavit (complaint), arrest warrant, bond, documentation of completion/payment of sentence / fine, and documentation relating to each case.	Seven (7) years following disposition of case or satisfaction of sentence. <i>Before disposal of records dated prior to 1970, authorization must be obtained from the Department of Archives and History.</i> Approved: 7/21/1998
GSM 09 04	Traffic Cases	Case files (tickets) involving moving or parking violations.	Three (3) years after release of audit following disposition of case or payment of fine. Approved: 4/21/1998

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities Municipal Court

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 09 05	Daily Collection Record	Documentation of payments received. May include bank deposit receipts, daily and/or transaction records, cash register tapes, receipts for money received, or other receivable documentation.	Three (3) years after release of audit. Approved: 4/21/1998
GSM 09 06	Work / Community Service Program	Time sheets for individuals who are assigned to community service in order to pay fines.	Three (3) years after release of audit following fulfillment of service. Approved: 4/21/1998
GSM 09 07	Time Payment Program	Records reflecting payments of fines for individuals authorized by the court to make time payments.	Three (3) years after release of audit following satisfaction of fine. Approved: 4/21/1998
GSM 09 08	Ticket Book Issuance	Record of each traffic ticket book issued to law enforcement personnel.	Three (3) years after release of audit. Approved: 1/16/2001

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

All Local Governments Payroll Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 03 01	Cafeteria Plan Administrative Fees	Listing of employees enrolled in cafeteria plan supplemental program (e.g. uninsured medical, day care, etc.) and the administrative fee charged to the entity. Used for determining amount due carrier. Replaces Schedule GSM 03-01.	Three (3) years after release of audit. Approved: 7/18/2017
GSL 03 02	Cafeteria Plan Enrollment	Form used to enroll employees in Cafeteria Plan on a yearly basis. Indicates coverage selected and amounts selected. Replaces Schedule GSM 03-02.	Four (4) years after close of calendar year. Approved: 7/18/2017
GSL 03 03	Deduction Cards	Payroll deduction cards enrolling employee in various payroll deduction programs including credit union, direct deposit, insurance (except health), and disability and rehabilitation. Replaces Schedule GSM 03-03.	Until superseded, then three (3) years after release of audit. Approved: 7/18/2017
GSL 03 04	Employee Earnings Record	Report detailing all payroll checks issued to employees. Includes employee's name, social security number, and types and amounts of individual deductions. Replaces Schedule GSM 03-04.	Fifty-five (55) years. Approved: 7/18/2017

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

All Local Governments Payroll Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 03 05	Garnishment Files	Garnishment case files of employees. May contain wage earner's plan with posted payments, court order, notification of garnishment or tax levy, and release of wages notification. Replaces Schedule GSM 03-05.	Four (4) years after final release of wages. Approved: 7/18/2017
GSL 03 06	Payroll Register	Contains payroll information for all employees for each pay period. Includes check number, name, social security number, earnings amounts, withholding amounts, net pay. This series may also include information on hours worked and rate of pay. Replaces Schedule GSM 03-06.	Fifty-five (55) years. Approved: 7/18/2017
GSL 03 07	Retirement Reports	Public Employees' Retirement System reporting form, which provides total amount submitted to the retirement fund, lists each employee, retirement wages and retirement contribution. Replaces Schedule GSM 03-07.	Three (3) years after release of audit. Retain fifty-five (55) years if Payroll Register or Earnings Record for the same reporting period is not available. Approved: 7/18/2017
GSL 03 08	Tax Reports	Documentation for reports to Internal Revenue Service regarding Social Security and withholding taxes paid. Includes weekly and monthly payroll deposit and quarterly reports. Replaces Schedule GSM 03-08.	Four (4) years after tax is due or paid, whichever is later. Approved: 7/18/2017

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

All Local Governments Payroll Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 03 09	Time Sheets	Reports for all employees listing time(s) worked or exceptions to normal salary for the pay period. Replaces Schedule GSM 03-09.	Three (3) years after release of audit. Approved: 7/18/2017
GSL 03 10	Unemployment Compensation Report	Monthly and quarterly reports containing information on each employee (name and Social Security number), month-to-date wages, month-to-date unemployment compensation charge, year-to-date wages, and year-to-date unemployment compensation charges. Quarterly report submitted to Unemployment Compensation Commission. Replaces Schedule GSM 03-10.	Quarterly reports: three (3) years after release of audit or close of calendar year, whichever is later. Monthly reports: following preparation of quarterly report. Approved: 7/18/2017
GSL 03 11	W-2s	Copy of Internal Revenue Service W-2 Form issued to each employee. Replaces Schedule GSM 03-11.	Four (4) years after tax is due or tax is paid, whichever is later. Approved: 7/18/2017
GSL 03 12	W-2s - Undelivered	Employee's copy of W-2 which was undeliverable. Replaces Schedule GSM 03-12.	Three (3) years after close of calendar year. Approved: 7/18/2017

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

All Local Governments Personnel Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 05 01	Personnel File (Official Record)	The master personnel record maintained for each employee. May include job application, personnel transaction record reflecting position classification and salary level, payroll withholding information, leave summary record, performance documentation, and other documents related to the individual's employment. Replaces Schedule GSM 05-02.	Fifty-five (55) years, OR seven (7) years after termination, whichever is later. Approved: 7/18/2017
GSL 05 02	Personnel File (Reference Copy)	DUPLICATE copy of personnel file which is often maintained at the department or division level. See GSL 05-01 Personnel File (Official Record). Replaces Schedule GSM 05-03.	One (1) year following termination, then transfer to Personnel / Human Resources Office for review and disposal. Approved: 7/18/2017
GSL 05 03	Leave Records	Requests for use of vacation, sick, compensatory, or other leave. This series is often filed within the official Personnel File. Replaces Schedule GSM 05-04.	Three (3) years after audit if leave summary information is maintained. Fifty-five (55) years if leave summary information is not otherwise maintained. Approved: 7/18/2017
GSL 05 04	Employee Accident Reports	Reports and documentation related to accidents incurred by employees. Does not include documentation maintained in Personnel File. Replaces Schedule GSM 05-01.	Seven (7) years if workers compensation claim is filed (see GSL 05-05); otherwise three (3) years. Approved: 7/18/2017

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

All Local Governments Personnel Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 05 05	Workers Compensation Files	Files related to workers compensation claims. Includes case files and reports to Workers Compensation Commission. Replaces Schedule GSM 05-06.	Seven (7) years following the close of the case. Approved: 7/18/2017
GSL 05 06	Job Applications - not hired	Applications submitted for employment from individuals not hired for the position. Replaces Schedule GSM 05-05.	Two (2) years. Approved: 7/18/2017

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities Privilege License

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 13 01	Privilege License Copies	Copies of issued license.	Three (3) years after release of audit. Approved: 7/20/1999
GSM 13 02	Privilege License Applications	Applications for privilege license.	Three (3) years after release of audit. Approved: 7/20/1999
GSM 13 03	Privilege Register	Register of all privilege licenses issued.	Permanent. Approved: 7/20/1999
GSM 13 04	Privilege License Reports	Various reports generated by the privilege license operation (does not include Privilege License Register or report of unpaid licenses).	Three (3) years after release of audit. Approved: 7/20/1999
GSM 13 05	Unpaid Privilege Licenses	Reports or other record of unpaid licenses.	Seven (7) years. Approved: 7/20/1999

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities Public Works

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 14 01	Work Orders	Copies of work orders placed for use of public work crews.	Three (3) years after release of audit. Approved: 1/15/2002
GSM 14 02	Road / Street Dockets	Docket listing all road maintenance performed. This series provides historical summary of maintenance from initial construction.	Permanent. Approved: 1/15/2002
GSM 14 03	Road / Street Maintenance Records	Detailed records of maintenance performed.	Three (3) years after release of audit.. Approved: 1/15/2002
GSM 14 04	Road / Street Maintenance Work Reports	Reports summarizing activities of maintenance crews.	Three (3) years after release of audit. Approved: 1/15/2002
GSM 14 05	Road / Street Repair Costs	Estimates, copies of invoices, supply tickets, and other financial records relating to maintenance activities.	Three (3) years after release of audit. Approved: 1/15/2002
GSM 14 06	Road / Street Resurfacing Reports	Summary reports (generally annually) containing lists of streets/road resurfaced, including types of materials and costs.	Permanent. Approved: 1/15/2002
GSM 14 07	Road / Street Plats	Plats of subdivisions and incorporated areas.	Permanent. Approved: 1/15/2002

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities Public Works

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 14 08	Traffic Control Signs and Signals Inventory	Inventory of all traffic signs and signals.	Until superseded. Approved: 1/15/2002
GSM 14 09	Traffic Control Maintenance Records	Records relating to the maintenance of traffic signs and signals.	Three (3) years. Approved: 1/15/2002
GSM 14 10	Traffic Control Intersection File	Includes a variety of records relating to intersections including studies related to traffic planning, drawings of signal controllers and intersections.	Ten (10) years. Approved: 1/15/2002

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities Purchasing Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 04 01	Bids	Successful and unsuccessful bids received for purchases of goods or services. Associated documentation may include correspondence, preliminary work papers, requests for proposals or information, published notices, proofs of publication, plans, specifications and other related materials.	Until goods or services provided, then hold five (5) years after release of audit, then destroy. Approved: 7/15/2008
GSM 04 02	Purchase Orders	Copy of purchase order.	Three (3) years after release of audit, then destroy. Approved: 11/21/1996
GSM 04 03	State Contracts	Reference copy of purchase contracts issued by State of Mississippi.	Until superseded, then destroy. Approved: 11/21/1996

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities Tax Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 18 01	Tax Receipts	Receipts for payment of taxes on real estate.	Five (5) years. Approved: 1/18/2000
GSM 18 02	Assessment Roll	Annual assessment rolls listing appraised value of real estate.	Permanent. Approved: 1/18/2000
GSM 18 03	Release from Delinquent Taxes	Listing of payment of realty taxes that were overdue.	Five (5) years. Approved: 1/18/2000
GSM 18 04	Land Sold for Taxes	Listing of all property sold for taxes.	Permanent. Approved: 1/18/2000
GSM 18 05	Land Redemption Certificate	Also known as "Tax Sale Release," this form is created when a tax sale is redeemed. It lists all fees the clerk charges, date and total amount of redemption, property being redeemed, and who is redeeming it.	Permanent. Approved: 7/21/2009
GSM 18 06	Tax Sale Supporting Documentation, Redeemed Property	This series contains copies of mailed notices, returned/undelivered notices, and return receipts from mailed notices regarding tax sales of real property in which the taxes are paid within the redemption period.	One (1) year following year of redemption. Approved: 4/21/2015

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities Tax Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 18 07	Tax Sale Supporting Documentation, Matured Sales	This series contains copies of mailed notices, returned/undelivered notices, and return receipts from mailed notices regarding tax sales of real property in which the taxes are not paid before expiration of the redemption period.	Ten (10) years following maturity. Approved: 4/21/2015

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities Utility Billing Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 07 01	Utility Deposit Records	This series contains information on customers obtaining utility services from the municipality and generally contains the customer's name, address, date of deposit, amount of deposit, account number, and occasionally additional information (such as date service commenced).	Four (4) years after refund or termination of service. <i>Do not dispose of records in this series dated prior to 1945 without approval from the State Archives.</i> Approved: 1/19/1999
GSM 07 02	Meter Reading Records	This series contains the information which is generated in the meter reading process. It often contains, in addition to meter reading sheets or printouts (according to the process used), various out of tolerance reports, editing sheets, etc.	Three (3) years after release of audit. Approved: 7/21/1998
GSM 07 03	Utility Billing Records	This series contains the periodic billing information for each customer. Basic information in this series includes customer name, meter reading, date, and amount of bill.	Seven (7) years. Approved: 7/21/1998
GSM 07 04	Utility Billing Support Records	This series contains a variety of reports used in generating the billing of utility customers. It includes those accounting reports generated to verify the accuracy of the actual bill, such as trial balances run prior to being posted to the general ledger.	Three (3) years after release of audit. Approved: 7/21/1998

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities Utility Billing Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 07 05	Utility Payment Records	This series includes reports reflecting payment of utility bills by customers. The series provides documentation of all payments made on bills. This report may be often combined with the Utility Billing Record (GSM-07-03).	Seven (7) years. Approved: 7/21/1998
GSM 07 06	Utility Payment Support Records	Backup material associated with the payment of utility bills. It may include payment stubs, receipt books, cashier's reports, bank draft reports and other documentation which is summarized in the Utility Payment Records (GSM-07-05).	Three (3) years after release of audit. Approved: 7/21/1998
GSM 07 07	Water / Sewer Deposit Refund Records	This series contains documentation of the final utility bill and the refund of the deposit to the customer.	Four (4) years. Approved: 1/19/1999
GSM 07 08	Utility Work Orders	Work orders for services such as to connect service, disconnect service, or other maintenance functions associated with utility services.	Three (3) years following release of audit. Approved: 7/21/1998

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities Vehicle Maintenance

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 16 01	Vehicle Master File	Work orders on all work done on municipal vehicles. May include purchase information, vehicle description information, vehicle title, tag information, and billing information for maintenance.	Three (3) years after disposition of equipment. Approved: 7/20/1999
GSM 16 02	Fuel Usage Reports	Monthly reports detailing fuel purchased for municipal vehicles.	Three (3) years after release of audit. Approved: 7/20/1999
GSM 16 03	Fuel Card File	Record of requests, record of issuance, and other documentation relating to fuel cards for municipal employees and vehicles.	One (1) year following cancellation of card. Approved: 7/20/1999
GSM 16 04	Parts Inventory	Record of parts received and used by vehicle maintenance operation.	Three (3) years after release of audit. Approved: 7/20/1999

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities Zoning

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 12 01	Zoning Board Minutes	Zoning Board Minutes.	Permanent. Approved: 7/20/1999
GSM 12 02	Meeting Tapes	Audio or video tape recordings of Zoning Board meetings.	Three (3) years. Approved: 10/20/2009
GSM 12 03	Zoning Ordinances	Published compilations of all zoning ordinances.	Permanent. Approved: 7/20/1999
GSM 12 04	Map Files	Various maps of the municipality. Includes aerial photographs.	Retain original maps permanently. Copies may be disposed as necessary. Approved: 7/20/1999
GSM 12 05	Zoning Plats	Plats reflecting zoning classification of all parcels in the municipality.	Permanent. Approved: 7/20/1999
GSM 12 06	Case File	Case file for each request for rezoning, special exemption, use permit, variance, rear / side yard variance These files generally include application, letter of intent, photographs, maps, staff report, recommendations from other departments, certified mail receipt, correspondence, petition, and final action information.	Permanent. Approved: 7/20/1999
GSM 12 07	Mobile Home Permits	Case file for request to place mobile home on property (see GSM 12-06 for general description of contents).	One (1) year following expiration or cancellation of permit. Approved: 7/20/1999

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities Zoning

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 12 08	Mobile Home Permit Renewals	Renews for placement of mobile home on property.	One (1) year following expiration or cancellation of permit. Approved: 7/20/1999

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions that appear on the cover of this schedule.