

**STATE OF MISSISSIPPI
RECORDS RETENTION SCHEDULES FOR SCHOOL DISTRICTS
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 school district, 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 school district 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

School Districts Administrative

SERIES #	TITLE	DESCRIPTION	RETENTION
GSS 01 01	Board Meeting Minutes	Minutes of school board meetings.	Permanent. Approved: 7/21/1998
GSS 01 02	Board Meeting Agenda	Agenda for school board meetings.	Until minutes have been approved. Approved: 7/21/1998
GSS 01 03	Policies and Procedures Manuals	Current policies and procedures manuals used to document all policies and procedures approved by the board.	Retain until superseded, then transfer to Superseded Policies and Procedures (GSS-01-04). Approved: 7/21/1998
GSS 01 04	Superseded Policies and Procedure Manuals	Documents previous policies and procedures of the board.	Permanent. Approved: 7/21/1998
GSS 01 05	Monthly Attendance Reports	Reports submitted by schools documenting attendance on a monthly basis.	Three (3) years after release of audit. Approved: 7/21/1998
GSS 01 06	Annual Attendance Reports	Reports submitted by schools documenting attendance on an annual basis.	Permanent. Approved: 7/21/1998
GSS 01 07	Censuses	Census of all children in the school district below the age of nineteen.	Permanent. Approved: 7/21/1998
GSS 01 08	Audit Reports	Audit report of the school district.	Permanent. Approved: 7/21/1998

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

School Districts Administrative

SERIES #	TITLE	DESCRIPTION	RETENTION
GSS 01 09	Facility Inspection Files	Reports of various safety inspections of school buildings (including fire and security inspections) and reports of drills (tornado, fire, earthquake).	Five (5) years after subsequent inspection or drill. Approved: 7/21/1998
GSS 01 10	School Facility Construction File	Records documenting the construction and renovation of school facilities. Files will include correspondence, contracts, permits, reports, photographs, maps, drawings, and other related material.	For the life of the facility. Approved: 7/21/1998
GSS 01 11	Reports to Department of Education	Reports required by the Department of Education to be submitted from the school district on a district-wide basis.	Reports submitted annually: PERMANENT. Reports submitted more frequently than annually: Five (5) years. Approved: 7/21/1998
GSS 01 12	Video/audio recordings, non-evidentiary	Non-evidentiary recordings created by cameras used for surveillance purposes in public school buildings and vehicles.	Thirty (30) days. Approved: 4/19/2016
GSS 01 13	Video/audio recordings, evidentiary	Evidentiary recordings created by cameras used for surveillance purposes in public school buildings and vehicles.	One (1) year after final disposition of case. Approved: 4/19/2016

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

School Districts All Offices

SERIES #	TITLE	DESCRIPTION	RETENTION
GSS 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

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

School Districts Child Nutrition Program Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSS 06 01	Child Nutrition Program Records	All records associated with the implementation of the school lunch and breakfast programs in the school district. Records includes all financial records, financial reports, applications for participation, eligibility verification, master list of applications, public comment files, food inventory files, food production records, records of food purchases, reimbursement claims, and meal count documentation.	Five (5) years, providing audit has been released one (1) year. Approved: 7/21/1998

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

School Districts Finance

SERIES #	TITLE	DESCRIPTION	RETENTION
GSS 04 01	General Ledger	Year-end general ledger.	Permanent. Approved: 7/21/1998
GSS 04 02	Financial Records	All financial records of school districts and local schools (excluding payroll records and other financial records covered elsewhere in this schedule). Covered series includes bank statements, canceled checks, reconciliations, registers, check stubs, deposit slips, budget reports, financial reports, trial balances, disbursement journals, transaction reports, claims dockets (if docket appears in board minutes), purchase orders, material receipts, invoices, receivable reports, receipt copies, cash register tapes, tax collector's reports, transportation records, and other files associated with accounts payable or receivable.	Five (5) years following submission of all final financial reports on federal grant projects, providing audit has been released one (1) year. Approved: 10/18/2016

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

School Districts Finance

SERIES #	TITLE	DESCRIPTION	RETENTION
GSS 04 03	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 may contain any or all of 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 may include date of disposal, method of disposal, amount received, receipt number, and authorization information.	Three (3) years after disposal of fixed asset. Approved: 10/18/2016
GSS 04 04	Fixed Asset Reports	Various reports on equipment and other assets. This series may reflect additions, changes and deletions for a specific time period.	Until superseded. Approved: 10/18/2016
GSS 04 05	Equipment Change Order File	Original copy of equipment change orders for equipment additions, transfers, disposal or deadline for auction.	Five (5) years, or three (3) years after release of audit, whichever is later. Approved: 10/18/2016

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

School Districts Local Schools

SERIES #	TITLE	DESCRIPTION	RETENTION
GSS 03 01	Teacher's Attendance Registers	Record of daily attendance maintained by teachers. This series may be kept as a part of the Grade Books (GSS-03-03).	Three (3) years. Approved: 7/21/1998
GSS 03 02	Monthly Attendance Reports	Monthly reports submitted by the principal to the school district containing information regarding monthly attendance of students.	One (1) year. Approved: 7/21/1998
GSS 03 03	Grade Books	Grade books maintained by teachers from which grades are posted to the student record.	Three (3) years. Approved: 7/21/1998
GSS 03 04	Emergency Contact Cards	Information maintained to assist in locating parent, guardian, or other person responsible for student in case of accident or illness.	Until superseded or student's last day of attendance. Approved: 7/21/1998
GSS 03 05	Parental Permission Records	Records maintained to document parental permission for student's participation in field trips or other activities.	Close of the school year in which the activity occurred. Approved: 7/21/1998
GSS 03 06	Audit Reports	Audit reports documenting the findings of financial and operational practices of a local school.	Permanent. Approved: 7/21/1998

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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 GSS 07-01.	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 GSS 07-02.	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 GSS 07-03.	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 GSS 07-04.	Fifty-five (55) years. Approved: 7/18/2017
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 GSS 07-05.	Four (4) years after final release of wages. Approved: 7/18/2017

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

All Local Governments Payroll Records

SERIES #	TITLE	DESCRIPTION	RETENTION
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 GSS 07-06.	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 GSS 07-07.	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 GSS 07-08.	Four (4) years after tax is due or paid, whichever is later. Approved: 7/18/2017
GSL 03 09	Time Sheets	Reports for all employees listing time(s) worked or exceptions to normal salary for the pay period. Replaces Schedule GSS 07-09.	Three (3) years after release of audit. Approved: 7/18/2017

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

All Local Governments Payroll Records

SERIES #	TITLE	DESCRIPTION	RETENTION
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 GSS 07-10.	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 GSS 07-11.	Hold 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 GSS 07-12.	Three (3) years after close of calendar year. Approved: 7/18/2017

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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 GSS 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 GSS 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 GSS 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 GSS 05-01.	Seven (7) years if workers compensation claim is filed (see GSL 05-05); otherwise three (3) years. Approved: 7/18/2017

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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.	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 GSS 05-05.	Two (2) years. Approved: 7/18/2017

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

School Districts Student Services

SERIES #	TITLE	DESCRIPTION	RETENTION
GSS 02 01	Student Permanent Record	Records documenting official student records of each student for the period of enrollment at a school. Information in this series includes names of school, name of student, gender, date of birth, social security number, address and telephone number, immunization data, test scores, grades, documentation of expulsion, and graduation / termination data.	Permanent. Approved: 7/21/1998
GSS 02 02	Student Cumulative Folders	Folders containing documentation supporting information found in the Student Permanent Record (GSS-02-01). May include correspondence, memoranda, applications, case files, reports, certificates, photographs, other documentation of information found in the student's	Five (5) years after the Student Permanent Record (GSS-01-01) has become inactive and transferred to the central depository. NOTE: Documentation supporting expulsion must be transferred to the Student Permanent Record (GSS-02-01). Approved: 7/21/1998
GSS 02 03	Standardized Examination Records	This series documents the administration of standardized examinations of students. Information in these records includes information about the time and place of examination, student identification, rules, questions, answers and scores. Test scores are records in the Student Permanent Record (GSS-02-01).	Three (3) years. Approved: 7/21/1998

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

School Districts Student Services

SERIES #	TITLE	DESCRIPTION	RETENTION
GSS 02 04	Student Accident Records	Documentation of accidents involving students on schools grounds, school buildings, vehicles, or while involved in school activities. This series includes information on student, description of accident, response of school personnel, and nature of treatment.	Five (5) years. Approved: 7/21/1998
GSS 02 05	Incident Reports	Reports concerning unlawful activity or violent acts on educational property or during school related activities.	Five (5) years. Approved: 7/21/1998

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