

**STATE OF MISSISSIPPI
RECORDS RETENTION SCHEDULES FOR COMMUNITY AND JUNIOR COLLEGES
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.

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 community or junior college, 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 college 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 an appropriate records retention schedule has been approved by the Local Government Records Committee.

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Community & Junior Colleges Financial Records

SERIES #	TITLE	DESCRIPTION	RETENTION
CJC 02 01	Accounts Payable Files	Documentation for payment of each claim. May include the request for payment, copy of the check issued, original invoice, copy of purchase order, copies of bids and contracts, related correspondence in any format, and various reports generated as part of the accounts payable process.	Three (3) years after release of audit. Approved: 10/18/2011
CJC 02 02	Accounts Receivable Files	Billing statements, including invoices and other related materials, due the college or individual department or agency for services rendered.	Three (3) years after release of audit. Approved: 10/18/2011
CJC 02 03	Adjusting Journal Entries	Supporting documentation for year-end adjusting journal entries that appear in the General Ledger.	Permanent. Approved: 10/18/2011
CJC 02 04	Audit Reports	Annual and special reports from state and independent auditing agencies, including departmental audits.	Permanent. Approved: 10/18/2011
CJC 02 05	Bank Reconciliation	Includes spreadsheets, book balance reports and associated working papers used for reconciliation of all bank accounts held by the college.	Three (3) years after release of audit. Approved: 10/18/2011
CJC 02 06	Bank Statements	Bank statements received from banks maintaining college funds.	Five (5) years. Approved: 10/18/2011

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Community & Junior Colleges Financial Records

SERIES #	TITLE	DESCRIPTION	RETENTION
CJC 02 07	Bond Catalog	Annual publication of all outstanding bonds and schedule of bonds.	Permanent. Approved: 10/18/2011
CJC 02 08	Bond File	Working papers and final documentation related to the issuance of bonds for which the college 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 documents.	Retain closing documents permanently. Retain other materials five (5) years after bonds are redeemed. Approved: 10/18/2011
CJC 02 09	Bond Transaction Ledger	Cumulative report detailing all transactions associated with bond projects.	Five (5) years following bond redemption. Approved: 10/18/2011
CJC 02 10	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. Approved: 10/18/2011
CJC 02 11	Budget - Approved	Final approved budget.	Retain one (1) copy permanently. Approved: 10/18/2011
CJC 02 12	Budget Preparation File	Documentation associated with the submission and preparation of budget for presentation to the Board of Trustees.	Until the close of the subsequent budget process. One (1) copy of approved budget is retained permanently under CJC-02-11. Approved: 10/18/2011

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Community & Junior Colleges Financial Records

SERIES #	TITLE	DESCRIPTION	RETENTION
CJC 02 13	CAFR or Annual Financial Reports	Comprehensive Annual Financial Report published by the college.	Permanent. Approved: 10/18/2011
CJC 02 14	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. Approved: 10/18/2011
CJC 02 15	Canceled Checks	Original canceled checks or printout of scanned canceled check images.	Five (5) years after close of fiscal year. Approved: 10/18/2011
CJC 02 16	Chart of Accounts	Master list of revenue and expenditure accounts.	Permanent. Approved: 10/18/2011
CJC 02 17	Check Copies	Duplicate copies of checks issued.	Three (3) years after release of audit. Approved: 10/18/2011
CJC 02 18	Check Stubs	Remaining stubs in used checkbooks.	Three (3) years after release of audit. Approved: 10/18/2011
CJC 02 19	Daily Revenue Reports	Documentation for all deposits of revenue. Each file (daily) generally contains supporting documentation of funds received, such as 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. Approved: 10/18/2011

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Community & Junior Colleges Financial Records

SERIES #	TITLE	DESCRIPTION	RETENTION
CJC 02 20	Depository Authorizations	Depository authorization for revenue. Includes depository authorization form and may include other deposit documentation.	Three (3) years after release of audit. Approved: 10/18/2011
CJC 02 21	Disbursement Record	Record of disbursements.	Three (3) years after release of audit. Approved: 10/18/2011
CJC 02 22	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. Approved: 10/18/2011
CJC 02 23	General Ledger	An accounting record in which the summaries of all financial transactions during a fiscal year are recorded. Transactions are culled from subsidiary ledgers, including receipts and expenditures from all revenue sources.	Permanent. Approved: 10/18/2011
CJC 02 24	General Ledger Reconciliation	Monthly reconciliation workpapers. Supporting documentation relating to the monthly reconciliation may include daily cash transactions worksheet, monthly control report, computer-generated inventory report, and other reports and working papers.	Three (3) years after release of audit. Approved: 10/18/2011
CJC 02 25	Inventory Count and Reports	Report detailing inventory of supplies on hand and value. Includes manual inventory counts completed by various departments.	Three (3) years after release of audit. Approved: 10/18/2011

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RECORDS RETENTION SCHEDULE

Community & Junior Colleges Financial Records

SERIES #	TITLE	DESCRIPTION	RETENTION
CJC 02 26	Lost Check Affidavits	Copy of original check, signed affidavit of lost check, stop payment order and worksheets.	Three (3) years after release of audit. Approved: 10/18/2011
CJC 02 27	Monthly Budget Report	Budget report detailing budget allocation, expenditures and budget balance.	Three (3) years after release of audit. Approved: 10/18/2011
CJC 02 28	Receiving Reports	Documentation of receipt of goods or services ordered.	Three (3) years after release of audit. Approved: 10/18/2011
CJC 02 29	Signature Authorization	Authorization for issuance of manual checks.	Three (3) years after release of audit. Approved: 10/18/2011
CJC 02 30	Working Trial Balance	Year-end trial balance report used for closing the general ledger.	Three (3) years after release of audit. Approved: 10/18/2011
CJC 02 31	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: 4/16/2013

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Community & Junior Colleges Payroll Records

SERIES #	TITLE	DESCRIPTION	RETENTION
CJC 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 college. Used to determine amount due carrier.	Three (3) years after release of audit. Approved: 4/16/2013
CJC 03 02	Cafeteria Plan Enrollment	Annual employee enrollment form. Indicates coverage selected and amounts selected.	Four (4) years after close of calendar year. Approved: 4/16/2013
CJC 03 03	Deduction Cards	Cards enrolling employees in programs, including credit union, direct deposit, insurance (except health), and disability and rehabilitation.	Until superseded, then hold three (3) years after release of audit. Approved: 4/16/2013
CJC 03 04	Employee Earnings Record	Report detailing all payroll checks issued to employees. Includes employee's name, social security number, types and amounts of individual deductions.	Permanent. Approved: 4/16/2013
CJC 03 05	Garnishment Files	Garnishment case files of employees. May contain plan with posted payments, court order, notification of garnishment or tax levy, and release of wages notification.	Four (4) years after release of wages. Approved: 4/16/2013
CJC 03 06	Payroll Register	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.	Hold fifty-five (55) years. Retain permanently if Employee Earnings Record is not maintained. Approved: 4/16/2013

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Community & Junior Colleges Payroll Records

SERIES #	TITLE	DESCRIPTION	RETENTION
CJC 03 07	Retirement Reports	Public Employees' Retirement System reporting form 8 (paper) and form 8a (electronic), which provide total amount submitted to the retirement fund, lists each employee, retirement wages and retirement contribution.	Hold three (3) years after release of audit. Retain permanently if Payroll Register or Earnings Record for the same reporting period is not available. Approved: 4/16/2013
CJC 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.	Four (4) years after tax is due or paid, whichever is later. Approved: 4/16/2013
CJC 03 09	Time Sheets	Reports for all employees listing time worked or exceptions to normal salary for the pay period.	Three (3) years after release of audit. Approved: 4/16/2013
CJC 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.	Quarterly reports: three (3) years after release of audit or close of calendar year, whichever is later. Monthly reports: after preparation of quarterly report. Approved: 4/16/2013
CJC 03 11	W-2s	Copy of W2 issued to each employee.	Four (4) years after tax is due or tax is paid, whichever is later. Approved: 4/16/2013

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RECORDS RETENTION SCHEDULE

Community & Junior Colleges Payroll Records

SERIES #	TITLE	DESCRIPTION	RETENTION
CJC 03 12	W-2s - Undelivered	Employee's copy of W-2 which was undeliverable.	Three (3) years after close of calendar year. Approved: 4/16/2013

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Community & Junior Colleges Personnel Records

SERIES #	TITLE	DESCRIPTION	RETENTION
CJC 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.	Fifty-five (55) years after termination. Approved: 4/16/2013
CJC 05 02	Personnel File (Reference Copy)	DUPLICATE copy of personnel file which is often maintained at the department or division level. See Personnel File (Official Record)	One (1) year following termination, then transfer to central Human Resources office for review and disposal. Approved: 4/16/2013
CJC 05 03	Leave Records	Requests for vacation, sick, compensatory, or other leave.	Three (3) years after audit if leave summary information is maintained in official Personnel File. Fifty-five (55) years if leave summary information is not otherwise maintained. Approved: 4/16/2013
CJC 05 04	Job Applications - Not Hired	Applications submitted for employment from individuals not hired for the position.	Two (2) years. Approved: 4/16/2013

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RECORDS RETENTION SCHEDULE

Community & Junior Colleges Personnel Records

SERIES #	TITLE	DESCRIPTION	RETENTION
CJC 05 05	Employee Accident Reports	Reports and documentation related to accidents incurred by employees. Does not include documentation maintained in Personnel File.	Five (5) years. Approved: 4/16/2013
CJC 05 06	Workers Compensation Files	Files related to workers compensation claims. Includes case files and reports to Workers Compensation Commission.	Five (5) years following close of the case. Approved: 4/16/2013

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Community & Junior Colleges Purchasing Records

SERIES #	TITLE	DESCRIPTION	RETENTION
CJC 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.	Five (5) years, or three (3) years after release of audit, whichever is later. Approved: 10/18/2011
CJC 04 02	Purchase Orders	Purchase orders issued to request each purchase.	Three (3) years after release of audit. Approved: 10/18/2011
CJC 04 03	State Contracts	Reference copy of purchase contracts issued by State of Mississippi.	Until superseded. Approved: 10/18/2011

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