

**STATE OF MISSISSIPPI
RECORDS RETENTION SCHEDULES FOR AIRPORTS
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), MCA).

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 an airport, 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 airport 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

Airports Administration

SERIES #	TITLE	DESCRIPTION	RETENTION
<i>GSA 01 01</i>	<i>Activity Reports</i>	<i>See Schedules GSL 01-04 and 01-05.</i>	
<i>GSA 01 02</i>	<i>Minutes of Board Meetings</i>	<i>See Schedule GSL 01-01.</i>	
<i>GSA 01 03</i>	<i>Board Meeting Agenda</i>	<i>See Schedule GSL 01-02.</i>	
GSA 01 04	Airport Certification Records	Records documenting the certification of the airport by the Federal Aviation Administration. This series includes certification manuals for passenger airports and certification specifications for limited airports. Manuals include procedures for all aspects of facility management.	Retain certification manuals and specifications permanently. Retain other material two (2) years after the expiration of the certification. Approved: 1/18/2005
<i>GSA 01 05</i>	<i>Claims Docket</i>	<i>See Schedule GSL 02-21.</i>	
<i>GSA 01 06</i>	<i>Audit Report Files</i>	<i>See Schedule GSL 02-04.</i>	
GSA 01 07	Insurance Policies	Copies of all insurance policies.	Three (3) years after expiration. Approved: 1/18/2005
<i>GSA 01 08</i>	<i>Notice of Publication</i>	<i>See Schedules GSL 01-06a,b,c.</i>	
<i>GSA 01 09</i>	<i>Open Records Requests</i>	<i>See Schedule GSL 01-12.</i>	

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

All Local Governments Administrative Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 01 01	Minutes	Official minutes of meetings of the governing board of any local government entity or subdivision thereof. <i>Replaces Schedule GSA 01-02.</i>	Bound Copies: Permanent Originals once copied: retain three (3) months for verification purposes. Approved: 7/17/2018
GSL 01 02	Agenda Files	Agenda of meetings of the governing board of any local government entity or subdivision thereof. This series may include supporting documentation for agenda items. Reference copies of minutes may be included. <i>Replaces Schedule GSA 01-03.</i>	Four (4) years. Approved: 7/17/2018
GSL 01 03	Tape Recordings of Meetings	Audio or video recordings of official meetings of the governing board of any local government entity or subdivision thereof, for which written minutes are prepared. This series covers only those recordings which are used solely in the assistance in the preparation of minutes.	Three (3) years. Approved: 4/16/2019
GSL 01 04	Activity Reports	Daily, weekly, or monthly reports providing a summary of all activities of an office, department, agency, or other functional area of a local government entity during the reporting period. <i>Replaces Schedule GSA 01-01.</i>	Three (3) years. Permanent if annual report is not maintained. Approved: 7/17/2018

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

All Local Governments Administrative Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 01 05	Annual Reports	Reports, published or unpublished, of summary activities of an office, department, agency, or other functional area of a local government entity. <i>Replaces Schedule GSA 01-01.</i>	Permanent. Approved: 7/17/2018
GSL 01 06a	Proof of Publication	Proof of publication provided by newspapers regarding publication of a local government entity's public hearings, payment of bills, public sales, etc. Does not include those related to ordinances or bids; see Schedules GSL 01-06b and 01-06c for those records. <i>Replaces Schedule GSA 01-08.</i>	Three (3) years after release of audit. Approved: 4/16/2019
GSL 01 06b	Proof of Publication, Ordinances	Proof of publication provided by newspapers regarding publication of a local government entity's ordinances. <i>Replaces Schedule GSA 01-08.</i>	Until superseded or amended. Approved: 4/16/2019
GSL 01 06c	Proof of Publication, Bids	Proof of publication provided by newspapers regarding publication of a local government entity's bid solicitations. <i>Replaces Schedule GSA 01-08.</i>	Five (5) years, or three (3) years after release of audit, whichever is later. Approved: 4/16/2019
GSL 01 07	Policies, Procedures, and Plans	Policy statements, organizational charts, procedure materials, planning documents, and other documentation regarding policies, procedures, and plans of any local government entity or subdivision thereof.	Permanent. If recorded in governing body's minutes, retain seven (7) years after superseded. Approved: 7/17/2018

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

All Local Governments Administrative Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 01 08	Correspondence, Executive: Elected and Appointed Officials	Correspondence and memoranda relating to policy decisions of various executives of a local government entity.	Permanent. Approved: 7/17/2018
GSL 01 09	Correspondence, Routine	Documentation, correspondence, or internal memoranda created or received in any form in the normal course of business that pertains to routine matters, handled in accordance with existing policies and procedures, but do not create policy or procedures, document the business of a particular program, or act as a receipt.	Two (2) years. Approved: 7/17/2018
GSL 01 10	Correspondence, Transitory	Documentation or correspondence not directly related to office policies, such as cover letters, fax transmission reports, announcements and non-business related emails. Transitory communications are casual and routine messages that do not fall under the umbrella of public records as defined in <i>MCA</i> §25-59-3.	As long as administratively necessary. Approved: 7/17/2018
GSL 01 11	Requests for Information and/or Copies	Written requests for copies of documents or information from those records normally accessible to citizens, and replies to such requests. Does not include Open Records requests covered under GSL 01-12.	As long as administratively necessary. Approved: 7/17/2018
GSL 01 12	Open Records Requests	Correspondence and other documents containing or relating to a request for access to or for copies of public records. Includes copies of response to the request. <i>Replaces Schedule GSA 01-09.</i>	Three (3) years. Approved: 7/17/2018

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

All Local Governments Administrative Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 01 13	Litigation Files	Documentation of all litigation brought by or against the Local Government Entity.	Ten (10) years following final disposition of the matter, including any settlement. Review cases involving annexation, civil rights, and other landmark or historical issues for potential permanent retention. Approved: 4/10/2018
GSL 01 14	Records Inventories	Lists or inventories of the active and inactive records created or received by a local government.	Until Superseded. Approved: 7/17/2018
GSL 01 15	Records Disposal Documentation	Records documenting the destruction or other disposition of records under records control schedules, including requests submitted to the Department of Archives and History or the Local Government Records Committee for authorization to dispose of unscheduled records or records dated prior to 1940.	Permanent. If complete listing is recorded in the official minutes of the governing board, retain five (5) years. Approved: 7/17/2018
GSL 01 16	Video/Audio Recordings, Non-evidentiary	Non-evidentiary recordings created by cameras used for surveillance purposes in public buildings and vehicles.	Thirty (30) days. Approved: 7/19/2022
GSL 01 17	Video/Audio Recordings, Evidentiary	Evidentiary recordings created by cameras used for surveillance purposes in public buildings and vehicles.	One (1) year after final disposition of case. Approved: 7/19/2022

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

All Local Governments Emergency Management

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 09 01	Disaster Preparedness and Recovery Plans	Records relating to the preparation and implementation of the emergency operations and disaster response plans. May include disaster preparedness plans, continuity of operations (COOP) plans, emergency contacts, and other related documents.	Until Superseded. Approved: 10/19/2021
GSL 09 02	Emergency Plan Supporting Documentation	Various records utilized in the creation and review of the the Disaster Preparedness Plans. May include correspondence, corrections, and related documents.	Five (5) years. Approved: 10/19/2021
GSL 09 03	Emergency Exercise and Training Records	Records documenting emergency exercises or disaster preparedness exercises for assessment. May include information pertaining to scenario narratives, detailed sequence of events messages, evaluation points, critiques and follow-up actions, reports, lists of participants, etc.	Five (5) years. Approved: 10/19/2021
GSL 09 04	Declarations and Terminations of Emergency	Declarations of emergency made by local officials, copies of those made by state or federal officials, and related records.	Retain one (1) copy permanently, either in recorded minutes of governing body, or separately if not recorded in minutes. Approved: 10/19/2021
GSL 09 05	Disaster Relief Records	Documentation of the distribution, receipt, and expenditure of state and/or federal funds for recovery in the aftermath of a disaster. May include funding agreements, damage reports, expenditure reports, receipts, disbursement records, and other supporting documentation.	Five (5) years after audit once recovery period is complete. Approved: 10/19/2021

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

All Local Governments Emergency Management

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 09 06	Emergency Shelter Records	Records documenting the conditions of buildings owned by the local government entity that are used as emergency shelters in the event of a disaster. May include photographs, inspection reports, licenses, content inventories, building plans, and drawings.	Until superseded or obsolete. Approved: 10/19/2021
GSL 09 07	Access Control Records	Records documenting access to specific buildings, departments, rooms, or areas of a local government entity. May include access lists, sign-in sheets, logs, registers, instruction books, emergency contact lists, and other related records.	One (1) year after superseded. Approved: 10/19/2021
GSL 09 08	Hazardous Chemical Records	Records documenting the presence and/or use of hazardous chemicals in the workplace. Includes Material Safety Data Sheets, hazardous chemical inventories, exposure records, medical exams, and other related materials.	Thirty (30) years. If exposure is documented, thirty (30) years after termination of employment for any person exposed. Approved: 10/19/2021
GSL 09 09	Incident Reports	Reports documenting hazardous material spills and similar events, or reports to Mississippi Emergency Management Agency (MEMA) regarding responses to incidents and disasters.	Five (5) years. Approved: 10/19/2021

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Airports Finance/Accounting

SERIES #	TITLE	DESCRIPTION	RETENTION
<i>GSA 02 01</i>	<i>Accounts Payable File</i>	<i>See Schedule GSL 02-01.</i>	
<i>GSA 02 02</i>	<i>Accounts Receivable Files</i>	<i>See Schedule GSL 02-02.</i>	
<i>GSA 02 03</i>	<i>Bank Reconciliation</i>	<i>See Schedule GSL 02-05.</i>	
<i>GSA 02 04</i>	<i>Bank Statements</i>	<i>See Schedule GSL 02-06.</i>	
<i>GSA 02 05</i>	<i>Bids and Proposals</i>	<i>See Schedule GSL 04-01.</i>	
<i>GSA 02 06</i>	<i>Canceled Checks</i>	<i>See Schedule GSL 02-15.</i>	
<i>GSA 02 07</i>	<i>Purchase Orders</i>	<i>See Schedule GSL 04-02.</i>	
<i>GSA 02 08</i>	<i>Depository Authorizations</i>	<i>See Schedule GSL 02-23.</i>	
<i>GSA 02 09</i>	<i>Contracts</i>	<i>Copies of all contracts executed by airport.</i>	<i>Five (5) years following expiration of contract. Approved: 1/18/2005</i>
<i>GSA 02 10</i>	<i>Monthly Budget Reports</i>	<i>See Schedule GSL 02-33.</i>	

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Airports Finance/Accounting

SERIES #	TITLE	DESCRIPTION	RETENTION
<i>GSA 02 11</i>	<i>Revenue Reports</i>	<i>See Schedule GSL 02-22.</i>	
<i>GSA 02 12</i>	<i>Working Trial Balance</i>	<i>See Schedule GSL 02-40.</i>	
GSA 02 13	Monthly Financial Statements	This series includes balance sheets, income statements, statements of cash flows, trial balances, and monthly docket reports.	Three (3) years after release of audit. Approved: 1/18/2005
<i>GSA 02 14</i>	<i>General Ledger Reconciliation Workpapers</i>	<i>See Schedule GSL 02-29.</i>	
<i>GSA 02 15</i>	<i>Budget Preparation File</i>	<i>See Schedule GSL 02-11 and 02-12.</i>	
GSA 02 16	Airport Aid Program Accounting Records	This series contains copies of supporting documentation related to projects in the Airport Aid Program. Documentation includes invoices, cost estimates, payrolls, vouchers, canceled checks, receipts for cash payments, and other documentation required by the Federal Aviation Administration.	Three (3) years after submission of final expenditure report. Approved: 1/18/2005
<i>GSA 02 17</i>	<i>Bond Files</i>	<i>See Schedule GSL 02-08.</i>	

All Local Governments Financial Records

(see next page)

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

All Local Governments Financial Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 02 01	Accounts Payable Files	Documentation for payment of each claim. May include the request for payment, copy of check issued, original invoice, copy of purchase order, copies of bids and contracts, requisitions, backup material, related correspondence in any format, and various reports generated as a part of the accounts payable process. Some records may be filed separately from the main accounts payable file. <i>Replaces Schedule GSA 02-01.</i>	Three (3) years after release of audit. Approved: 7/16/2019
GSL 02 02	Accounts Receivable Files	Billing statements, including invoices and other related materials, indicating monies owed to the local government entity or individual department or agency for services rendered. May also include receipts, copy of vendor checks, and other related documentation. <i>Replaces Schedule GSA 02-02.</i>	Three (3) years after release of audit. Approved: 7/16/2019
GSL 02 03	Adjusting Journal Entries	Supporting documentation for year-end adjusting journal entries that appear in the General Ledger.	Permanent. Approved: 7/16/2019
GSL 02 04	Audit Reports	Annual and special reports from state and independent auditing agencies, including departmental audits. <i>Replaces Schedule GSA 01-06.</i>	Permanent. Approved: 7/16/2019

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

All Local Governments Financial Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 02 05	Bank Reconciliation	Documentation including spreadsheets, book balance reports, and associated working papers used for reconciliation of all bank accounts held by a local government entity. <i>Replaces Schedule GSA 02-03.</i>	Three (3) years after release of audit. Approved: 7/16/2019
GSL 02 06	Bank Statements	Bank statements received from banks maintaining funds of a local government entity. <i>Replaces Schedule GSA 02-04.</i>	Five (5) years. Approved: 7/16/2019
GSL 02 07	Bond Catalog	Annual publication of all outstanding bonds and schedule of bonds.	Permanent. Approved: 7/16/2019
GSL 02 08	Bond File	Working papers and final documentation related to the issuance of bonds for which a local government entity is obligated. May include project schedule and budget, financing timetable, comparison of alternative funding methods, copies of bids received, bond agreement, official statement, and closing documents. <i>Replaces Schedule GSA 02-17.</i>	Five (5) years after bonds are redeemed. Retain closing documents permanently. Approved: 7/16/2019
GSL 02 09	Bond Transaction Ledger	Cumulative report detailing all transactions associated with bond projects.	Five (5) years following bond redemption. Approved: 7/16/2019
GSL 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: 7/16/2019

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

All Local Governments Financial Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 02 11	Budget Preparation File	Documentation associated with the preparation and submission of budget. Includes requests submitted by departments, personnel cost analysis, worksheets, budget as presented to the board. <i>Replaces Schedule GSA 02-15.</i>	Until the close of the subsequent budget process. Retain one (1) copy of final budget permanently (see GSL 02-12). Approved: 7/16/2019
GSL 02 12	Budget, Approved	Final approved budget. <i>Replaces Schedule GSA 02-15.</i>	Retain one (1) copy permanently. If copied verbatim into governing body's official minutes, that copy may satisfy retention requirement. Approved: 7/16/2019
GSL 02 13	CAFR or Annual Financial Reports	Comprehensive Annual Financial Report published by a local government entity.	Permanent. Approved: 7/16/2019
GSL 02 14	CAFR or Annual Financial Report Workpapers	Workpapers associated with the preparation of the end-of-year financial report. Includes a variety of year-end computer generated reports.	Five (5) years after the close of the fiscal year. Approved: 7/16/2019
GSL 02 15	Canceled Checks	Original canceled checks or scanned images of canceled checks maintained in either paper or electronic format. <i>Replaces Schedule GSA 02-06.</i>	Five (5) years after the close of the fiscal year. Approved: 7/16/2019
GSL 02 16	Cash Book	Ledgers reflecting cash balances.	Three (3) years after release of audit. Approved: 7/16/2019

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

All Local Governments Financial Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 02 17	Chart of Accounts	Master list of revenue and expenditure accounts.	Permanent. Approved: 7/16/2019
GSL 02 18	Check Copies	Duplicate copies of checks issued.	Three (3) years after release of audit. Approved: 7/16/2019
GSL 02 19	Check Pick-up Lists	Lists signed by payees or their representatives that identify who picked up check(s) from the issuing office.	One (1) year. Approved: 7/16/2019
GSL 02 20	Check Stubs	Remaining stubs used in checkbooks.	Three (3) years after release of audit. Approved: 7/16/2019
GSL 02 21	Claims Docket	Docket of claims for expenditures by a local government entity. <i>Replaces Schedule GSA 01-05.</i>	Permanent. Approved: 7/16/2019
GSL 02 22	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 receipt, cashier's daily report, recap report, transfer report to deposit money, deposit slip, detail recap, and cash balance report. <i>Replaces Schedule GSA 02-11.</i>	Three (3) years after release of audit. Approved: 7/16/2019

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

All Local Governments Financial Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 02 23	Depository Authorizations	Depository authorizations for revenue. File includes depository authorization form and may include other depository documentation. <i>Replaces Schedule GSA 02-08.</i>	Three (3) years after release of audit. Approved: 7/16/2019
GSL 02 24	Disbursement Record or Journal	Record of disbursements.	Three (3) years after release of audit. Approved: 7/16/2019
GSL 02 25	Equipment Change Order File	Original copy of equipment change orders for equipment additions, transfers, disposal, or deadline for auction. <i>Replaces Schedules GSC 02-29, GSM 19-03, and GSS 04-05.</i>	Five (5) years, or three (3) years after release of audit, whichever is later. Approved: 7/16/2019
GSL 02 26	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. <i>Replaces Schedule GSA 04-01.</i>	Five (5) years after disposal of fixed asset. Approved: 7/16/2019

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

All Local Governments Financial Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 02 27	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: 7/16/2019
GSL 02 28	General Ledger	Year-end General Ledger in which 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: 7/16/2019
GSL 02 29	General Ledger Reconciliation	Monthly reconciliation workpapers, containing supporting documentation relating to the monthly reconciliation, including daily cash transactions worksheet, monthly control report, computer-generated inventory report, and other reports and working papers. <i>Replaces Schedule GSA 02-14.</i>	Three (3) years after release of audit. Approved: 7/16/2019
GSL 02 30	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 and expenditure reports, billing statements, and accounts payable/receivable files related to the grant.	Three (3) years after release of audit following termination of the grant. Approved: 7/16/2019
GSL 02 31	Inventory Count and Reports	Report detailing inventory of supplies on hand and value. Includes manual inventory counts completed by various departments of a local government entity.	Three (3) years after release of audit. Approved: 7/16/2019

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

All Local Governments Financial Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 02 32	Lost Check Affidavits	Copy of the original check, signed affidavit of lost check, stop payment order, and worksheets.	Three (3) years after release of audit. Approved: 7/16/2019
GSL 02 33	Monthly Budget Report	Reports generated on a monthly basis reflecting budget allocation, expenditures, and budgeted funds remaining by category. <i>Replaces Schedule GSA 02-10.</i>	Three (3) years after release of audit. Approved: 7/16/2019
GSL 02 34	Public Depositor Annual Report	Copy of the local government entity's annual report to the State Treasurer listing all public accounts held by qualified public depository or depositories, as required by §27-105-5 (6) (b), <i>Mississippi Code, 1972, Annotated.</i>	Three (3) years after release of audit. Approved: 7/16/2019
GSL 02 35	Receive Warrants	Documentation of receipt of money. A copy may be provided to the payer.	Three (3) years after release of audit. Approved: 7/16/2019
GSL 02 36	Receiving Reports	Documentation of receipt of goods or services ordered.	Three (3) years after release of audit. Approved: 7/16/2019
GSL 02 37	Signature Authorization	Authorization for the issuance of manual checks.	Three (3) years after release of audit. Approved: 7/16/2019

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

All Local Governments Financial Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 02 38	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: 7/16/2019
GSL 02 39	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: 7/16/2019
GSL 02 40	Working Trial Balance	Year-end trial balance report used for closing the general ledger. <i>Replaces Schedule GSA 02-12.</i>	Three (3) years after release of audit. Approved: 7/16/2019

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Airports Fixed Assets/Property

SERIES #	TITLE	DESCRIPTION	RETENTION
GSA 04 01	Fixed Asset Documentation	See Schedule GSL 02-26.	
GSA 04 03	Property Deeds	Deeds to airport owned property.	Permanent. Approved: 1/18/2005
GSA 04 04	Property Plats	Plats of airport owned property.	Permanent. Approved: 1/18/2005

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

All Local Governments Health Insurance

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 06 01	Enrollment Forms	Enrollment forms of participants in insurance programs offered to the employees of a local government entity.	One (1) year after superseded. Approved: 1/21/2020
GSL 06 02	Change of Enrollment	Adjustments made by participants to insurance coverage.	One (1) year after superseded. Approved: 1/21/2020
GSL 06 03	HIPAA Privacy Notice	Signed acknowledgements of receipt of HIPAA privacy notice.	Two (2) years after termination of employee. Approved: 1/21/2020
GSL 06 04	Contract with Third Party Administrator	Contract between the local government entity and the third party administrator of the health insurance plan.	Three (3) years after expiration of contract. Approved: 1/21/2020
GSL 06 05	Business Associates Agreement	Agreements between the health insurance plan of a local government entity and other parties that use or disclose health information of covered participants.	Six (6) years. Approved: 1/21/2020
GSL 06 06	Third Party Administrator Report, Not Containing PHI	Reports that do not contain protected health information submitted by the third party administrator of the health insurance plan.	Three (3) years after release of audit. Approved: 1/21/2020

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

All Local Governments Health Insurance

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 06 07	Protected Health Information (PHI)	All documents received by the local government entity that contain protected health information.	Six (6) years. Secure disposal required. Approved: 1/21/2020
GSL 06 08	Disclosure Requests	Requests from plan participants for information on all entities receiving protected health information on the participant.	Six (6) years. Secure disposal required. Approved: 1/21/2020
GSL 06 09	Disclosure Information	Responses by the local government entity to participants submitting disclosure requests.	Six (6) years. Secure disposal required. Approved: 1/21/2020
GSL 06 10	Employer-Provided Health Insurance Forms	Internal Revenue Service Forms 1094-C, 1095-C, and other forms required by the federal Affordable Care Act regarding health insurance coverage for employees of a local government entity.	Four (4) years after close of calendar year. Approved: 7/19/2022

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Airports Operations

SERIES #	TITLE	DESCRIPTION	RETENTION
GSA 06 01	FAA Cargo Reports	Report reflecting monthly landing weights enplaned at airport.	Three (3) years after receipt of AIP entitlement funds related to cargo landings. Approved: 1/18/2005
GSA 06 02	FAA/State Grant Files	Federal Aviation Administration (Department of Transportation) correspondence related to federal/state grants, grant application, and grant approval letters.	Permanent. Approved: 1/18/2005
GSA 06 03	Passenger Facility Charge (PFC) Reporting Files	Copy of the Federal Aviation Administration Passenger Facility Charge application and quarterly Passenger Facility Charge Report detailing revenues received and expenses incurred.	Three (3) years after payment for project. Approved: 1/18/2005
GSA 06 04	Project Files	Includes copies of plans and specifications, correspondence, copies of architectural and engineering contracts, copies of construction contract, federal and state grant assurances and construction work in progress files, and "as built" drawings.	Permanent. Approved: 1/18/2005

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Airports Operations

SERIES #	TITLE	DESCRIPTION	RETENTION
GSA 06 07	Navigational Facilities Maintenance/Operation Reports	Documentation of the maintenance and operation of all airport navigational equipment including non-directional radio beacon facilities, instrument landing facilities, simplified directional facility, distance-measuring equipment, VHF marker beacons, microwave landing systems, and others. Records include meter readings and adjustment records, facility maintenance logs, radio equipment operation records, technical performance records, and other documents.	Two (2) years after the equipment is removed from service. Approved: 1/18/2005
GSA 06 08	NOTAM Reports	Reports documenting the notification of a change in airport conditions. This series includes Notice to Airmen forms.	One (1) year after removal of condition. Approved: 1/18/2005

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Airports Payroll

SERIES #	TITLE	DESCRIPTION	RETENTION
GSA 03 04	Form 941	See Schedule GSL 03-08.	
GSA 03 05	Form 1099	See Schedule GSL 03-08.	

All Local Governments Payroll

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.	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.	Four (4) years after close of calendar year. Approved: 7/18/2017
GSL 03 03	Deduction Cards	Payroll deduction cards enrolling employees in various payroll deduction programs including credit union, direct deposit, insurance (except health), and disability and rehabilitation. <i>Replaces Schedule GSA 03-02.</i>	Until superseded, then 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

SERIES #	TITLE	DESCRIPTION	RETENTION
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. <i>Replaces Schedule GSA 03-03.</i>	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. <i>Replaces Schedule GSA 03-09.</i>	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, and net pay. This series may also include information on hours worked and rate of pay. <i>Replaces Schedule GSA 03-01.</i>	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. <i>Replaces Schedule GSA 03-06.</i>	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

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

All Local Governments Payroll

SERIES #	TITLE	DESCRIPTION	RETENTION
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. Also includes IRS Forms 941 and 1099 and variants. <i>Replaces Schedules GSA 03-04 and 03-05.</i>	Five (5) years after tax is due or paid, whichever is later. Approved: 7/16/2019
GSL 03 09	Time Sheets	Reports for all employees listing time(s) worked or exceptions to normal salary for the pay period. <i>Replaces Schedule GSA 05-02.</i>	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 Department of Employment Security. <i>Replaces Schedule GSA 03-07.</i>	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. <i>Replaces Schedule GSA 03-08.</i>	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.	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.	Fifty-five (55) years after earliest date of hire, 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.	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.	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.	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.	Two (2) years. Approved: 7/18/2017
GSL 05 07	Drug Test Records	Results of drug tests administered to current and prospective employees, and associated records.	One (1) year from receipt of test results. For DOT-regulated positions in aviation, trucking, railroads, mass transit and pipelines: five (5) years from receipt of test results. If test resulted in adverse action against an employee: five (5) years after conclusion of final action. Approved: 4/16/2019
GSL 05 08	I-9 Forms and Related Documentation	Form I-9 is used for verifying the identity and employment authorization of individuals hired for employment in the United States. The form must be available for inspection by authorized U.S. Government officials from the Department of Homeland Security, Department of Labor, or Department of Justice. If copies of documents presented by employees were made or a report was generated through E-Verify, they should be kept with the corresponding Form I-9.	Three (3) years after date of hire or one (1) year after termination, whichever is later. Approved: 10/15/2019

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

All Local Governments Personnel Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 05 09	Background Investigation for Employees, Volunteers, or Applicants	Information related to background investigations of employees, volunteers, or job applicants, including copies of employment applications, release forms, credit reports, driver's licenses, transcripts, social security numbers, professional licenses or certifications, verification of education and licensure, sex offenders registry, personal and professional references, fingerprint applications, lie-detector results, blood or urine test results, correspondence, criminal, driving, education, court, and military records.	<p>One (1) year from conclusion of investigation.</p> <p>If investigation resulted in the applicant not being hired or adverse action against an employee, five (5) years after conclusion of final action.</p> <p>Drug test records are held according to schedule GSL 05-07. Approved: 10/15/2019</p>

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

All Local Governments Purchasing Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 04 01	Bids	Successful and unsuccessful bids received for the purchases of goods or services. Associated documentation may include correspondence, preliminary work papers, requests for proposals or information, published notices, proofs of publications, plans, specifications, and other related materials. <i>Replaces Schedule GSA 02-05.</i>	Five (5) years, or three (3) years after release of audit, whichever is later. Approved: 1/18/2022
GSL 04 02	Purchase Orders	Purchase Orders. <i>Replaces Schedule GSA 02-07.</i>	Three (3) years after release of audit. Approved: 1/18/2022
GSL 04 03	State Contracts	Reference copy of purchase contracts issued by the State of Mississippi.	Until Superseded. Approved: 1/18/2022

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

All Local Governments Vehicle Maintenance

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 16 01	Fuel Card File	Record of requests, record of issuance, and other documentation relating to fuel card for local government entity employees and vehicles.	One (1) year following the cancellation of card. Approved: 4/16/2019
GSL 16 02	Fuel Usage Reports	Reports detailing fuel purchased for vehicles belonging to a local government entity.	Three (3) years after release of audit. Approved: 4/16/2019
GSL 16 03	Vehicle Master File	Work orders on all work done on vehicles belonging to a local government entity. May include purchase information, vehicle description information, vehicle title, tag information, and billing information for maintenance.	Three (3) years after disposition of equipment. Approved: 4/16/2019
GSL 16 04	Parts Inventory Records	Records of parts received and used by vehicle maintenance operation.	Three (3) years after release of audit. Approved: 4/16/2019

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