

**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 (MCA)*, 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 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	See Schedule GSL 01-08.	
GSM 06 02	Department Director Correspondence	See Schedule GSL 01-08.	
GSM 06 03	Activity Reports	See Schedule GSL 01-04.	
GSM 06 04	Annual Reports	See Schedule GSL 01-05.	
GSM 06 05	Policies, Procedures, and Plans	See Schedule GSL 01-07.	
GSM 06 09	Records Disposal Documentation	See Schedule GSL 01-15.	
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

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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 Schedules GSM 01-04, 01-07, 01-08, and 12-01.</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 GSM 01-01.</i>	Four (4) years. Municipal Docket (<i>MCA</i> §21-15-19): Permanent. 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. <i>Replaces Schedules GSM 01-15 and 12-02.</i>	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 Schedules GSM 06-03 and 17-08.</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 Schedules GSM 06-04 and 17-23.</i>	Permanent. Approved: 7/17/2018
GSL 01 06	Proof of Publication	Proof of publication provided by newspapers regarding publication of a local government entity's ordinances, public hearings, bid solicitations, payment of bills, public sales, etc. <i>Replaces Schedule GSM 01-13.</i>	Publications relating to Ordinances: Until superseded or amended. All others: Three (3) years after release of audit. 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. <i>Replaces Schedules GSM 06-05 and 22-04.</i>	Permanent. If recorded in governing body's minutes, retain seven (7) years after superseded. Approved: 7/17/2018
GSL 01 08	Correspondence, Executive: Elected and Appointed Officials	Correspondence and memoranda relating to policy decisions of various executives of a local government entity. <i>Replaces Schedules GSM 06-01 and 06-02.</i>	Permanent. 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 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 GSM 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. <i>Replaces Schedule GSM 06-09.</i>	Permanent. If complete listing is recorded in the official minutes of the governing board, retain five (5) years. Approved: 7/17/2018

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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

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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, and 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

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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

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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

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities City Clerk Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 01 01	Agenda Files	See Schedule GSL 01-02.	
GSM 01 02	Annual Reports	See Schedule GSL 01-05.	
GSM 01 03	Claims Docket	See Schedule GSL 02-21.	
GSM 01 04	Committee Minutes	See Schedule GSL 01-01.	
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	See Schedule GSL 01-01.	
GSM 01 08	Municipal Bond Minute Books	See Schedule GSL 01-01.	
GSM 01 09	Open Records Requests	See Schedule GSL 01-12.	
GSM 01 10	Ordinances	Bound original, signed ordinances approved by the municipal governing board.	Permanent. Approved: 11/21/1996

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities City Clerk Records

SERIES #	TITLE	DESCRIPTION	RETENTION
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
<i>GSM 01 13</i>	<i>Proof of Publication</i>	<i>See Schedule GSL 01-06.</i>	
GSM 01 14	Streets and Releases	Deeds, easements, and releases associated with city streets.	Permanent. Approved: 11/21/1996
<i>GSM 01 15</i>	<i>Tape Recordings of Meetings</i>	<i>See Schedule GSL 01-03.</i>	
GSM 01 16	Reports to Clerk of Taxes Collected	Reports from Department of Revenue on sales taxes collected, per MCA § 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

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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

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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

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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

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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

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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

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities Financial Records

SERIES #	TITLE	DESCRIPTION	RETENTION
<i>GSM 02 01</i>	<i>Accounts Payable Files</i>	<i>See Schedule GSL 02-01.</i>	
<i>GSM 02 02</i>	<i>Adjusting Journal Entries</i>	<i>See Schedule GSL 02-03.</i>	
<i>GSM 02 03</i>	<i>Bank Reconciliation</i>	<i>See Schedule GSL 02-05.</i>	
<i>GSM 02 04</i>	<i>Bank Statements</i>	<i>See Schedule GSL 02-06.</i>	
<i>GSM 02 05</i>	<i>Bond Catalog</i>	<i>See Schedule GSL 02-07.</i>	
<i>GSM 02 06</i>	<i>Bond File</i>	<i>See Schedule GSL 02-08.</i>	
<i>GSM 02 07</i>	<i>Bond Transaction Ledger</i>	<i>See Schedule GSL 02-09.</i>	
<i>GSM 02 08</i>	<i>Bonds and Coupons, Canceled</i>	<i>See Schedule GSL 02-10.</i>	
<i>GSM 02 09</i>	<i>Budget Preparation File</i>	<i>See Schedule GSL 02-11.</i>	
<i>GSM 02 10</i>	<i>CAFR or Annual Financial Reports</i>	<i>See Schedule GSL 02-13.</i>	
<i>GSM 02 11</i>	<i>CAFR or Annual Financial Report Workpapers</i>	<i>See Schedule GSL 02-14.</i>	

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities Financial Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 02 12	Canceled Checks	See Schedule GSL 02-15.	
GSM 02 13	Chart of Accounts	See Schedule GSL 02-17.	
GSM 02 14	Daily Revenue Reports	See Schedule GSL 02-22.	
GSM 02 15	Depository Authorizations	See Schedule GSL 02-23.	
GSM 02 16	Form 1099	See Schedule GSL 03-08.	
GSM 02 17	General Ledger	See Schedule GSL 02-28.	
GSM 02 18	General Ledger Reconciliation	See Schedule GSL 02-29.	
GSM 02 19	Inventory Count and Reports	See Schedule GSL 02-31.	
GSM 02 20	Lost Check Affidavits	See Schedule GSL 02-32.	
GSM 02 21	Monthly Budget Report	See Schedule GSL 02-33.	
GSM 02 22	Signature Authorization	See Schedule GSL 02-37.	
GSM 02 23	Working Trial Balance	See Schedule GSL 02-40.	

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RECORDS RETENTION SCHEDULE

Municipalities Financial Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 02 24	Receiving Reports	See Schedule GSL 02-36.	
GSM 02 25	Accounts Receivable Files	See Schedule GSL 02-02.	
GSM 02 26	Grant Files, Fiscal Records	See Schedule GSL 02-30.	
GSM 02 27	Audit Reports	See Schedule GSL 02-04.	
GSM 02 28	Budget, Approved	See Schedule GSL 02-12.	
GSM 02 29	Cash Book	See Schedule GSL 02-16.	
GSM 02 30	Check Copies	See Schedule GSL 02-18.	
GSM 02 31	Check Stubs	See Schedule GSL 02-20.	
GSM 02 32	Disbursements Journal	See Schedule GSL 02-24.	
GSM 02 33	Receipt Warrants	See Schedule GSL 02-35.	
GSM 02 34	Voided Checks	See Schedule GSL 02-39.	
GSM 02 35	Public Depositor Annual Report	See Schedule GSL 02-34.	

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RECORDS RETENTION SCHEDULE

Municipalities Financial Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 02 36	Vendor files and W-9s	see Schedule GSL 02-38.	
GSM 02 37	Check Pick-up Lists	See Schedule GSL 02-19.	

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 GSM 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 GSM 02-25.</i>	Three (3) years after release of audit. Approved: 7/16/2019

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RECORDS RETENTION SCHEDULE

All Local Governments Financial Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 02 03	Adjusting Journal Entries	Supporting documentation for year-end adjusting journal entries that appear in the General Ledger. <i>Replaces Schedule GSM 02-02.</i>	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 GSM 02-27.</i>	Permanent. Approved: 7/16/2019
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 GSM 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 GSM 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. <i>Replaces Schedule GSM 02-05.</i>	Permanent. Approved: 7/16/2019

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All Local Governments Financial Records

SERIES #	TITLE	DESCRIPTION	RETENTION
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 GSM 02-06.</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. <i>Replaces Schedule GSM 02-07.</i>	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. <i>Replaces Schedule GSM 02-08.</i>	Three (3) years after audit following redemption. Approved: 7/16/2019
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 GSM 02-09.</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

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

All Local Governments Financial Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 02 12	Budget, Approved	Final approved budget. <i>Replaces Schedule GSM 02-28.</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. <i>Replaces Schedule GSM 02-10.</i>	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. <i>Replaces Schedule GSM 02-11.</i>	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 GSM 02-12.</i>	Five (5) years after the close of the fiscal year. Approved: 7/16/2019
GSL 02 16	Cash Book	Ledgers reflecting cash balances. <i>Replaces Schedule GSM 02-29.</i>	Three (3) years after release of audit. Approved: 7/16/2019
GSL 02 17	Chart of Accounts	Master list of revenue and expenditure accounts. <i>Replaces Schedule GSM 02-13.</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 18	Check Copies	Duplicate copies of checks issued. <i>Replaces Schedule GSM 02-30.</i>	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. <i>Replaces Schedule GSM 02-37.</i>	One (1) year. Approved: 7/16/2019
GSL 02 20	Check Stubs	Remaining stubs used in checkbooks. <i>Replaces Schedule GSM 02-31.</i>	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 GSM 01-03.</i>	Permanent. Approved: 7/16/2019
GSL 02 22	Daily Revenue Reports	Documentation for all deposits of revenue. Each file (daily) generally contain supporting documentation of finds 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 GSM 02-14.</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 GSM 02-15.</i>	Three (3) years after release of audit. Approved: 7/16/2019
GSL 02 24	Disbursement Record or Journal	Record of disbursements. <i>Replaces Schedule GSM 02-32.</i>	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 GSM 19-01.</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. <i>Replaces Schedule GSM 19-02.</i>	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. <i>Replaces Schedule GSM 02-17.</i>	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 GSM 02-18.</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. <i>Replaces Schedule GSM 02-26.</i>	Three (3) years after release of audit following termination of the grant. 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 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. <i>Replaces Schedule GSM 02-19.</i>	Three (3) years after release of audit. Approved: 7/16/2019
GSL 02 32	Lost Check Affidavits	Copy of the original check, signed affidavit of lost check, stop payment order, and worksheets. <i>Replaces Schedule GSM 02-20.</i>	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 GSM 02-21.</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> <i>Replaces Schedule GSM 02-35.</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. <i>Replaces Schedule GSM 02-33.</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 36	Receiving Reports	Documentation of receipt of goods or services ordered. <i>Replaces Schedule GSM 02-24.</i>	Three (3) years after release of audit. Approved: 7/16/2019
GSL 02 37	Signature Authorization	Authorization for the issuance of manual checks. <i>Replaces Schedule GSM 02-22.</i>	Three (3) years after release of audit. Approved: 7/16/2019
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. <i>Replaces Schedule GSM 02-36.</i>	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. <i>Replaces Schedule GSM 02-34.</i>	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 GSM 02-23.</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

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.	Five (5) years when cause of fire is determined to be accidental and no loss of life occurs. Ten (10) years after close of case when arson is involved. Seventy-five (75) years when loss of life occurs. Approved: 1/18/2000
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.	Five (5) years. Approved: 1/18/2000
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.	Five (5) years. Approved: 1/18/2000
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.	Three (3) years. Approved: 1/18/2000

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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	See Schedule GSL 01-04.	
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

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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 and 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

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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, such as 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

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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
<i>GSM 17 23</i>	<i>Annual Reports</i>	<i>See Schedule GSL 01-05.</i>	
<i>GSM 17 24</i>	<i>Monthly Reports</i>	<i>See Schedule GSL 01-04.</i>	
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

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities

Fixed Assets

SERIES #	TITLE	DESCRIPTION	RETENTION
<i>GSM 19 01</i>	<i>Fixed Asset Inventory</i>	<i>See Schedule GSL 02-25.</i>	
<i>GSM 19 02</i>	<i>Fixed Asset Reports</i>	<i>see Schedule GSL 19-02.</i>	
<i>GSM 19 03</i>	<i>Equipment Change Order File</i>	<i>See Schedule GSL 02-25.</i>	

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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. <i>Replaces Schedule GSM 20-01.</i>	One (1) year after superseded. Approved: 1/21/2020
GSL 06 02	Change of Enrollment	Adjustments made by participants to insurance coverage. <i>Replaces Schedule GSM 20-02.</i>	One (1) year after superseded. Approved: 1/21/2020
GSL 06 03	HIPAA Privacy Notice	Signed acknowledgements of receipt of HIPAA privacy notice. <i>Replaces Schedule GSM 20-03.</i>	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. <i>Replaces Schedule GSM 20-04.</i>	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. <i>Replaces Schedule GSM 20-05.</i>	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. <i>Replaces Schedule GSM 20-06.</i>	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. <i>Replaces Schedule GSM 20-07.</i>	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. <i>Replaces Schedule GSM 20-08.</i>	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. <i>Replaces Schedule GSM 20-09.</i>	Six (6) years. Secure disposal required. Approved: 1/21/2020

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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 longer in effect. 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

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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

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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 who were deemed not eligible, who voluntarily withdrew an application, or who 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

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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

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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.	Felony arrests for crimes for which there is no statute of limitations or which result in a death: seventy-five (75) years. Other arrests: twenty-five (25) years. <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
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.	Felony cases for which there is no statute of limitations or which result in a death: seventy-five (75) years. Other felony cases: twenty-five (25) years. All other offense reports: five (5) years. <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

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities Law Enforcement

SERIES #	TITLE	DESCRIPTION	RETENTION
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).	Destroy in accordance with the guidelines of the court order. Approved: 1/18/2000
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

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities Law Enforcement

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 08 08	Training Records, Individual	Records of training received by individual employees.	Three (3) years following termination of employee. Approved: 10/20/2009
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

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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 the 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

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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

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

All Local Governments Parks & Recreation

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 18 01	Boat Slip Leases	Contracts between harbor authority and boat owners to lease boat slips either for specified time or ongoing. Often include specific fees charged for size of vessel and various services.	Three (3) years after release of audit following termination of lease. Approved: 4/16/2019
GSL 18 02	Park and Facility Maps	Records documenting park boundaries, facilities and other improvements, landscaping, topography, drainage, and enhancements for properties owned and maintained by the parks and recreation department of a local government entity. May include master plans, construction plans, as-built drawings, various maps and specifications, etc.	Until superseded. Official copy shall be maintained by entity's clerk or administration office for life of facility. See also GSL 18-28 for maps with potential historic value. Approved: 1/21/2020
GSL 18 03	Planning and Development Records - Improvement Projects	Records documenting the planning and construction of improvement projects of parks and recreation facilities owned by a local government entity. May include master plans, construction plans, as-built drawings, various maps and specifications, etc.	Life of facility or of specific improvements. Approved: 1/21/2020
GSL 18 04	Facility and Maintenance Files - Master Files	Records documenting certification or compliance with laws or standards for facilities owned by the parks and recreation department of a local government entity.	Permanent. Approved: 1/21/2020

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

All Local Governments Parks & Recreation

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 18 05	Facility and Maintenance Files - Inspection Records	Records documenting the inspections of equipment, lighting, sidewalks, restrooms, picnic tables, and other property or equipment within facilities owned by the parks and recreation department of a local government entity.	Six (6) years. Approved: 1/21/2020
GSL 18 06	Facility and Maintenance Files - Work Orders	Work orders for performance of routine maintenance or special projects related to facilities owned by the parks and recreation department of a local government entity.	Three (3) years after release of audit. Approved: 1/21/2020
GSL 18 07	Horticulture Files	Records relating to landscaping, tree, and flower work on property maintained by the parks and recreation department. May include requests, design plans, and other descriptive information.	Until superseded. Approved: 1/21/2020
GSL 18 08	Pesticide/Herbicide Application Records	Records documenting the application of pesticide/herbicide chemicals in government owned parks and recreation facilities. Information may include a schedule of spraying, date of application, weather conditions, application area, chemical applied, mix ratio, and coverage rate.	Two (2) years. Approved: 1/21/2020

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

All Local Governments Parks & Recreation

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 18 09	Swimming Pool Maintenance Records	Records documenting the operation, maintenance, and monitoring of swimming pools owned and/or operated by a local government. Information may include chemicals used, water clarity, cleanliness, chlorine and pH levels, incidents and response, and other information related to the safety and health of the general public.	Three (3) years. Approved: 1/21/2020
GSL 18 10	Cemetery Records	Records documenting individuals buried in cemeteries owned and/or operated by a local government. May include maps, indexes, burial information, copies of deeds, purchaser information, internment books, and plot diagrams.	Permanent. Approved: 1/21/2020
GSL 18 11	Cemetery Maintenance Records	Records documenting routine maintenance of cemeteries owned and/or operated by a local government. Includes work orders, service requests, receipts, invoices, etc.	Three (3) years after release of audit. Approved: 1/21/2020
GSL 18 21	Program Records	Records relating to the programs and activities sponsored by the parks and recreation department of a local government entity. Documents include, but are not limited to, player rosters, sponsor forms, practice notices, schedules, permission slips, brochures, flyers, and related correspondence.	Six (6) years. Approved: 1/21/2020

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

All Local Governments Parks & Recreation

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 18 22	Program Planning Records	Records documenting the planning, development, publication and execution of various programs offered by the parks and recreation department of a local government entity. May include lesson plans, course/program descriptions and instruction materials.	Six (6) years. Approved: 1/21/2020
GSL 18 23	Recreation and Registration Records	Records documenting the registration and attendance of participants in events, activities, and classes sponsored by the parks and recreation department of a local government entity. Files may include, but are not limited to, registration forms, parent/guardian consent, worksheets, reports, emergency contact information, etc.	Six (6) years. Approved: 1/21/2020
GSL 18 24	Release Forms and Waivers	Forms completed by individuals participating in recreational activities sponsored by a parks and recreation department of a local government entity. These forms are completed to verify parental consent for minors, and to verify that participants have released all rights and claims for possible injuries in recreational activities. May include: release, dates of activity, name of participant, name/signature of parent/guardian, and insurance documentation.	Six (6) years. Approved: 1/21/2020
GSL 18 25	Visitor Admission Records	Records of admissions to museums, historical sites, and other parks and recreation facilities owned or operated by a local government. Includes guest books, registers, logs, and similar records that document visitation.	Six (6) years. Approved: 1/21/2020

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

All Local Governments Parks & Recreation

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 18 26	Facility and Equipment Rental and Loan Records	Records and other documentation used to track the rental or loan of facilities and/or equipment owned by the parks and recreation department of a local government entity. Information may include name of person or group renting the facility or equipment, contact information, date rented and returned, compensation information, and other related data. Records may include applications, calendars, lists, receipts and related documentation.	Three (3) years after release of audit. Approved: 1/21/2020
GSL 18 27	Special Event Files	Records concerning special events promoted by a local government entity. This series documents the legal responsibilities for those events held on government property, including parades, fireworks, picnics, festivals, races, weddings, parties, etc. They may include permits, contracts, licensing, legal agreements (including, but not limited to, hold harmless agreements, releases and waivers), meeting minutes, correspondence, insurance, event-specific marketing, etc.	Six (6) years. Approved: 1/21/2020
GSL 18 28	Recreation Program Records - Historical	Records retained for historical and informational purposes, including park histories, architectural drawings, photographs, brochures, maps, significant news stories, etc.	Permanent. Approved: 1/21/2020

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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. <i>Replaces Schedule GSM 03-01.</i>	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. <i>Replaces Schedule GSM 03-02.</i>	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 GSM 03-03.</i>	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. <i>Replaces Schedule GSM 03-04.</i>	Fifty-five (55) years. 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 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 GSM 03-05.</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, net pay. This series may also include information on hours worked and rate of pay. <i>Replaces Schedule GSM 03-06.</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 GSM 03-07.</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
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 GSM 02-16 and 03-08.</i>	Five (5) years after tax is due or paid, whichever is later. Approved: 7/16/2019

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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. <i>Replaces Schedule GSM 03-09.</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 Unemployment Compensation Commission. <i>Replaces Schedule GSM 03-10.</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 GSM 03-11.</i>	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. <i>Replaces Schedule GSM 03-12.</i>	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. <i>Replaces Schedule GSM 05-02.</i>	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. <i>Replaces Schedule GSM 05-03.</i>	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. <i>Replaces Schedule GSM 05-04.</i>	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. <i>Replaces Schedule GSM 05-01.</i>	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. <i>Replaces Schedule GSM 05-06.</i>	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. <i>Replaces Schedule GSM 05-05.</i>	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.	One (1) year from conclusion of investigation. If investigation resulted in the applicant not being hired or adverse action against an employee, five (5) years after conclusion of final action. Drug test records are held according to schedule GSL 05-07. Approved: 10/15/2019

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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

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

All Local Governments Public Works

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 14 01	Work Orders	Copies of work orders placed for use of public work crews. <i>Replaces Schedule GSM 14-01.</i>	Three (3) years after release of audit. Approved: 4/16/2019
GSL 14 02	Road/Street Dockets	Docket listing all road maintenance performed. This series provides historical summary of maintenance performed from initial construction. <i>Replaces Schedule GSM 14-02.</i>	Permanent. Approved: 4/16/2019
GSL 14 03	Road/Street Maintenance Records	Detailed records of all maintenance performed. <i>Replaces Schedule GSM 14-03.</i>	Three (3) years after release of audit. Approved: 4/16/2019
GSL 14 04	Road/Street Maintenance Work Reports	Reports summarizing activities of maintenance crews. <i>Replaces Schedule GSM 14-04.</i>	Three (3) years after release of audit. Approved: 4/16/2019
GSL 14 05	Repair/Street Repair Costs	Estimates, copies of invoices, supply tickets, and other financial records relating to maintenance activities. <i>Replaces Schedule GSM 14-05.</i>	Three (3) years after release of audit. Approved: 4/16/2019
GSL 14 06	Road/Street Resurfacing Reports	Summary reports (generally annual) containing lists of roads/streets resurfaced, including types of materials used and costs of roads. <i>Replaces Schedule GSM 14-06.</i>	Permanent. Approved: 4/16/2019

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

All Local Governments Public Works

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 14 07	Road/Street Plats	Plats of subdivisions and incorporated areas. <i>Replaces Schedule GSM 14-07.</i>	Permanent. Approved: 4/16/2019
GSL 14 08	Traffic Control Signs and Signals Inventory	Inventory of all traffic signs and signals. <i>Replaces Schedule GSM 14-08.</i>	Until superseded. Approved: 4/16/2019
GSL 14 09	Traffic Control Maintenance Records	Records relating to the maintenance of traffic signs and signals. <i>Replaces Schedule GSM 14-09.</i>	Three (3) years. Approved: 4/16/2019
GSL 14 10	Traffic Control Intersection File	Includes a variety of records relating to intersections: studies related to traffic planning, drawings of signal controllers, and intersections. <i>Replaces Schedule GSM 14-10.</i>	Ten (10) years. Approved: 4/16/2019

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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

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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, Real or Personal Property	Annual assessment rolls listing appraised value of real estate and/or personal property.	Permanent. Approved: 4/10/2018
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

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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

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

All Local Governments Utility Billing Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 07 01	Utility Deposit Records	This series contains information on customers containing utility services from a local government entity and generally contains the customer's name, address, date of deposit, account number, and occasionally additional information, such as date service commenced. <i>Replaces Schedule GSM 07-01.</i>	Four (4) years after refund or termination of service. <i>[Authorization to dispose of records in this series dated prior to 1945 must be obtained in writing from the Department of Archives and History.]</i> Approved: 4/16/2019
GSL 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. <i>Replaces Schedule GSM 07-02.</i>	Three (3) years after release of audit. Approved: 4/16/2019
GSL 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. <i>Replaces Schedule GSM 07-03.</i>	Seven (7) years. Approved: 4/16/2019
GSL 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. <i>Replaces Schedule GSM 07-04.</i>	Three (3) years after release of audit. Approved: 4/16/2019

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

All Local Governments Utility Billing Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 07 05	Utility Payment Records	This series includes reports reflecting payments of utility bills by customers. This series provides documentation of all payments made on bills. This report may be often combined with the Utility Billing Record (GSL 07-03). <i>Replaces Schedule GSM 07-05.</i>	Seven (7) years. Approved: 4/16/2019
GSL 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 (GSL 07-05). <i>Replaces Schedule GSM 07-06.</i>	Three (3) years after release of audit. Approved: 4/16/2019
GSL 07 07	Utility Deposit Refund Records	This series contains documentation of the final utility bill and the refund of the deposit to the customer. <i>Replaces Schedule GSM 07-07.</i>	Four (4) years. Approved: 4/16/2019
GSL 07 08	Utility Service Termination Records	Records relating to termination of utility service, whether by customer request or due to non-payment for services. Includes applications to terminate service, termination notices by local government entity, cut-off lists, payment agreements, related correspondence, and other similar records.	Three (3) years after release of audit following termination of service. Approved: 4/16/2019
GSL 07 09	Utility Work Orders	Work Orders for services such as to connect service, disconnect service, or other maintenance functions associated with utility services. <i>Replaces Schedule GSM 07-08.</i>	Three (3) years after release of audit. Approved: 4/16/2019

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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. <i>Replaces Schedule GSM 16-03.</i>	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. <i>Replaces Schedule GSM 16-02.</i>	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. <i>Replaces Schedule GSM 16-01.</i>	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. <i>Replaces Schedule GSM 16-04.</i>	Three (3) years after release of audit. Approved: 4/16/2019

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities Zoning

SERIES #	TITLE	DESCRIPTION	RETENTION
GSM 12 01	Zoning Board Minutes	See Schedule GSL 01-01.	
GSM 12 02	Meeting Tapes	See Schedule GSL 01-03.	
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

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

Municipalities Zoning

SERIES #	TITLE	DESCRIPTION	RETENTION
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
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.