

**STATE OF MISSISSIPPI
RECORDS RETENTION SCHEDULES FOR SCHOOL DISTRICTS
GENERAL SCHEDULES**

Implementation of the General Schedules

These general records retention schedules are issued by the Department of Archives and History, Local Government Records Office, as found in Section 39-5-9, *Mississippi Code of 1972, Annotated (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 37-15-8, 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 school district, upon the expiration of the retention period, may choose to transfer a records series to a public library or a local historical organization as an alternative to destruction. Prior to such a transfer, the school district must contact the Local Government Records Office.

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

State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

School Districts Administrative

SERIES #	TITLE	DESCRIPTION	RETENTION
GSS 01 01	Board Meeting Minutes	See Schedule GSL 01-01.	
GSS 01 02	Board Meeting Agenda	See Schedule GSL 01-02.	
GSS 01 03	Policies and Procedures Manuals	See Schedule GSL 01-07.	
GSS 01 04	Superseded Policies and Procedure Manuals	See Schedule GSL 01-07.	
GSS 01 05	Monthly Attendance Reports	Reports submitted by schools documenting attendance on a monthly basis.	Three (3) years after release of audit. Approved: 7/21/1998
GSS 01 06	Annual Attendance Reports	Reports submitted by schools documenting attendance on an annual basis.	Permanent. Approved: 7/21/1998
GSS 01 07	Censuses	Census of all children in the school district below the age of nineteen.	Permanent. Approved: 7/21/1998
GSS 01 08	Audit Reports	See Schedule GSL 02-04.	
GSS 01 09	Facility Inspection Files	Reports of various safety inspections of school buildings (including fire and security inspections) and reports of drills (tornado, fire, earthquake).	Five (5) years after subsequent inspection or drill. Approved: 7/21/1998

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

School Districts Administrative

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

All Local Governments Administrative Records

(see next page)

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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 GSS 01-01.</i>	Bound Copies: Permanent Originals once copied: retain three (3) months for verification purposes. Five years (<i>MCA</i> §37-15-8). 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 GSS 01-02.</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.	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.	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.	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.	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 Schedule GSS 01-03 and 01-04.</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.	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.	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

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

School Districts All Offices

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

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

School Districts

Child Nutrition Program Records

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

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

School Districts Finance

SERIES #	TITLE	DESCRIPTION	RETENTION
GSS 04 01	General Ledger	See Schedule GSL 02-28.	
GSS 04 02	Financial Records	All financial records of school districts and local schools (excluding payroll records and other financial records covered elsewhere in this schedule). Covered series includes bank statements, canceled checks, reconciliations, registers, check stubs, deposit slips, budget reports, financial reports, trial balances, disbursement journals, transaction reports, claims dockets (if docket appears in board minutes), purchase orders, material receipts, invoices, receivable reports, receipt copies, cash register tapes, tax collector's reports, transportation records, and other files associated with accounts payable or receivable.	Five (5) years following submission of all final financial reports on federal grant projects, providing audit has been released one (1) year. [per MCA §37-15-8; "All Local Governments" schedules do not apply to these records series] Approved: 10/18/2016
GSS 04 03	Fixed Asset Inventory	See Schedule GSL 02-26.	
GSS 04 04	Fixed Asset Reports	See Schedule GSL 02-27.	
GSS 04 05	Equipment Change Order File	See Schedule GSL 02-25.	

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

All Local Governments Financial Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 02 04	Audit Reports	Annual and special reports from state and independent auditing agencies, including departmental audits. <i>Replaces Schedule GSS 01-08.</i>	Permanent. 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 GSS 04-03.</i>	Five (5) years after disposal of fixed asset. Approved: 7/16/2019
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 GSS 04-04.</i>	Until superseded. 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 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 GSS 04-01.</i>	Permanent. Approved: 7/16/2019

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

School Districts Local Schools

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

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

All Local Governments Payroll Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 03 01	Cafeteria Plan Administrative Fees	Listing of employees enrolled in cafeteria plan supplemental program (e.g. uninsured medical, day care, etc.) and the administrative fee charged to the entity. Used for determining amount due carrier. <i>Replaces Schedule GSS 07-01.</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 GSS 07-02.</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 GSS 07-03.</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 GSS 07-04.</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 GSS 07-05.</i>	Four (4) years after final release of wages. Approved: 7/18/2017

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

All Local Governments Payroll Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 03 06	Payroll Register	Contains payroll information for all employees for each pay period. Includes check number, name, Social Security number, earnings amounts, withholding amounts, net pay. This series may also include information on hours worked and rate of pay. <i>Replaces Schedule GSS 07-06.</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 GSS 07-07.</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. <i>Replaces Schedule GSS 07-08.</i>	Four (4) years after tax is due or paid, whichever is later. Approved: 7/18/2017
GSL 03 09	Time Sheets	Reports for all employees listing time(s) worked or exceptions to normal salary for the pay period. <i>Replaces Schedule GSS 07-09.</i>	Three (3) years after release of audit. Approved: 7/18/2017

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

All Local Governments Payroll Records

SERIES #	TITLE	DESCRIPTION	RETENTION
GSL 03 10	Unemployment Compensation Report	Monthly and quarterly reports containing information on each employee (name and Social Security number), month-to-date wages, month-to-date unemployment compensation charge, year-to-date wages, and year-to-date unemployment compensation charges. Quarterly report submitted to Unemployment Compensation Commission. <i>Replaces Schedule GSS 07-10.</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 GSS 07-11.</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. <i>Replaces Schedule GSS 07-12.</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 GSS 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 GSS 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 GSS 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 GSS 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.	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 GSS 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.	<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

School Districts Student Services

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

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State of Mississippi Local Government Records

RECORDS RETENTION SCHEDULE

School Districts Student Services

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

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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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