State of Mississippi Local Government Records
RECORDS RETENTION SCHEDULE

School Districts
Finance

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

This retention schedule has been approved for use only by the jurisdiction indicated above in accordance with instructions which appear on the cover of this schedule.