

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

**Implementation of the General Schedules**

These general records retention schedules are issued by the Department of Archives and History, Local Government Records Office, as found in Section 39-5-9, *Mississippi Code of 1972, Annotated*, as amended. The Local Government Records Committee approved these schedules on the dates indicated. Additions and revisions to the schedules may be issued in the future by the Local Government Records Office and will be distributed accordingly.

The retention period listed in the general schedules for each records series is the **minimum** time necessary to retain the records. *There may be conditions or factors in a local government that require retention of a particular record series for a longer period than is required by the general records schedule, and, in such cases, the local governments are urged to continue retention of the records series as needed.* In no case, however, may records series be destroyed sooner than the scheduled retention period.

*Records involved in investigations or litigation must be maintained until at least twelve (12) months after the settlement of the case and subsequent appeals regardless of disposition instructions found in a records retention schedule.*

*No local government records dating prior to 1920 shall be destroyed without special schedule directions issued by the Committee. Records dating prior to 1940, but after 1919, may destroyed only with the written approval of the Director of the Department of Archives and History.* The Committee may modify these dates according to the historical value of a particular record series by placing a special statement in the retention period of such series with an approved records control schedule.

Upon expiration of the minimum retention period, local officials are authorized to dispose of the records if there are no extenuating circumstances. Disposition should be done in a manner consistent with the nature of the records (e.g. records containing confidential information should be disposed in a manner that will insure confidentiality). There may be instances when a community or junior college, upon the expiration of the retention period, may choose to transfer a records series to a public library or a local historical organization as an alternative to destruction. Prior to such a transfer, the college must contact the Local Government Records Office.

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

# State of Mississippi Local Government Records

## RECORDS RETENTION SCHEDULE

### Community & Junior Colleges Financial Records

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

**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.**

# State of Mississippi Local Government Records

## RECORDS RETENTION SCHEDULE

### Community & Junior Colleges Financial Records

SERIES #	TITLE	DESCRIPTION	RETENTION
CJC 02 07	Bond Catalog	Annual publication of all outstanding bonds and schedule of bonds.	Permanent. Approved: 10/18/2011
CJC 02 08	Bond File	Working papers and final documentation related to the issuance of bonds for which the college is obligated. May include project schedules and budget, financing timetable, comparison of alternative funding methods, copies of bids received, bond agreement, official statement and closing documents.	Retain closing documents permanently. Other materials: Five (5) years after bonds are redeemed. Approved: 10/18/2011
CJC 02 09	Bond Transaction Ledger	Cumulative report detailing all transactions associated with bond projects.	Five (5) years following bond redemption. Approved: 10/18/2011
CJC 02 10	Bonds and Coupons (canceled)	Redeemed coupons and canceled bonds returned from the bank administering the bonds. May contain destruction certificate for bonds destroyed by the bank.	Three (3) years after audit following redemption. Approved: 10/18/2011
CJC 02 11	Budget - Approved	Final approved budget.	Retain one (1) copy permanently. Approved: 10/18/2011
CJC 02 12	Budget Preparation File	Documentation associated with the submission and preparation of budget for presentation to the Board of Trustees.	Until the close of the subsequent budget process. Retain one (1) copy of published budget permanently. Approved: 10/18/2011

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# State of Mississippi Local Government Records

## RECORDS RETENTION SCHEDULE

### Community & Junior Colleges Financial Records

SERIES #	TITLE	DESCRIPTION	RETENTION
CJC 02 13	CAFR or Annual Financial Reports	Comprehensive Annual Financial Report published by the college.	Permanent. Approved: 10/18/2011
CJC 02 14	CAFR or Annual Financial Report Workpapers	Workpapers associated with the preparation of the fiscal year-end financial report. Includes a variety of year-end computerized generated reports.	Five (5) years after close of fiscal year. Approved: 10/18/2011
CJC 02 15	Canceled Checks	Original canceled checks or printout of scanned canceled check images.	Five (5) years after close of fiscal year. Approved: 10/18/2011
CJC 02 16	Chart of Accounts	Master list of revenue and expenditure accounts.	Permanent. Approved: 10/18/2011
CJC 02 17	Check Copies	Duplicate copies of checks issued.	Three (3) years after release of audit. Approved: 10/18/2011
CJC 02 18	Check Stubs	Remaining stubs in used checkbooks.	Three (3) years after release of audit. Approved: 10/18/2011
CJC 02 19	Daily Revenue Reports	Documentation for all deposits of revenue. Each file (daily) generally contains supporting documentation of funds received, such as revenue transmittal, copy of the receipt, cashier's daily report, recap report, transfer report to deposit money, deposit slip, detail recap, and cash balance report.	Three (3) years after release of audit. Approved: 10/18/2011

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# State of Mississippi Local Government Records

## RECORDS RETENTION SCHEDULE

### Community & Junior Colleges Financial Records

SERIES #	TITLE	DESCRIPTION	RETENTION
CJC 02 20	Depository Authorizations	Depository authorization for revenue. Includes depository authorization form and may include other deposit documentation.	Three (3) years after release of audit. Approved: 10/18/2011
CJC 02 21	Disbursement Record	Record of disbursements.	Three (3) years after release of audit. Approved: 10/18/2011
CJC 02 22	Form 1099	Copy of 1099 form issued for contract services. Includes documentation used to compile 1099s.	Four (4) years following the close of the calendar year. Approved: 10/18/2011
CJC 02 23	General Ledger	Year-end General Ledger.	Permanent. Approved: 10/18/2011
CJC 02 24	General Ledger Reconciliation	Monthly reconciliation workpapers. Supporting documentation relating to the monthly reconciliation may include daily cash transactions worksheet, monthly control report, computer-generated inventory report, and other reports and working papers.	Three (3) years after release of audit. Approved: 10/18/2011
CJC 02 25	Inventory Count and Reports	Report detailing inventory of supplies on hand and value. Includes manual inventory counts completed by various departments.	Three (3) years after release of audit. Approved: 10/18/2011

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# State of Mississippi Local Government Records

## RECORDS RETENTION SCHEDULE

### Community & Junior Colleges Financial Records

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

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# State of Mississippi Local Government Records

## RECORDS RETENTION SCHEDULE

### Community & Junior Colleges Purchasing Records

SERIES #	TITLE	DESCRIPTION	RETENTION
CJC 04 01	Bids	Successful and unsuccessful bids received for purchases of goods or services. Associated documentation may include correspondence, preliminary work papers, requests for proposals or information, published notices, proofs of publication, plans, specifications and other related materials.	Five (5) years or three (3) years after release of audit, whichever is later. Approved: 10/18/2011
CJC 04 02	Purchase Orders	Purchase orders issued to request each purchase.	Three (3) years after release of audit. Approved: 10/18/2011
CJC 04 03	State Contracts	Reference copy of purchase contracts issued by State of Mississippi.	Until superseded. Approved: 10/18/2011

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