

**STATE OF MISSISSIPPI
RECORDS RETENTION SCHEDULES FOR AIRPORTS
GENERAL SCHEDULES**

Implementation of the General Schedules

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

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

Records involved in investigations, audits, or litigation must be maintained until 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. Destruction of records dating prior to 1940 but after 1919 may be undertaken only with the written approval of the Director of the Department of Archives and History. The Committee may modify this date 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 county, 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 county 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

Airports Administration

SERIES #	TITLE	DESCRIPTION	RETENTION
GSA 01 01	Activity Reports	Reports documenting activity in all aspects of the facility. May include statistics on arrival and departures, volume of passengers, cargo, fuel use and other related activities.	Annual Reports: Permanent. Monthly/Quarterly Reports: Three (3) years if annual report is maintained. Approved: 1/18/2005
GSA 01 02	Minutes of Board Meetings	Minutes of the governing board of the airport.	Permanent. Approved: 1/18/2005
GSA 01 03	Board Meeting Agenda	This series contains documentation of items considered and/or acted upon by the airport's governing board.	Five (5) years. Approved: 1/18/2005
GSA 01 04	Airport Certification Records	Records documenting the certification of the airport by the Federal Aviation Administration. This series includes certification manuals for passenger airports and certification specifications for limited airports. Manuals include procedures for all aspects of facility management.	Retain certification manuals and specifications permanently. Retain other material two (2) years after the expiration of the certification. Approved: 1/18/2005
GSA 01 05	Claims Docket	Docket of claims for expenditures by the airport and approved by the governing board.	Permanent. Approved: 1/18/2005
GSA 01 06	Audit Report Files	Includes copy of year end audit report, information provided by the airport to the independent auditor, and related correspondence.	Permanent. Approved: 1/18/2005

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

Airports Administration

SERIES #	TITLE	DESCRIPTION	RETENTION
GSA 01 07	Insurance Policies	Copies of all insurance policies.	Three (3) years after expiration. Approved: 1/18/2005
GSA 01 08	Notice of Publication	Copies of proof of publication for public notices by the airport.	Three (3) years after audit. Approved: 1/18/2005
GSA 01 09	Open Records Requests	Requests for access to airport records filed under the Open Records Act.	Three (3) years. Approved: 1/18/2005
GSA 01 10	Litigation Files	This series contains copies of documentation related to all litigation.	Ten (10) years following final settlement. Approved: 1/18/2005

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

Airports Finance/Accounting

SERIES #	TITLE	DESCRIPTION	RETENTION
GSA 02 01	Accounts Payable File	Documents generated in purchase of goods and services. Includes requisitions, purchase orders, copy of invoice, copy of check, and other related documents.	Three (3) years after audit. Approved: 1/18/2005
GSA 02 02	Accounts Receivable Files	Contains copies of invoices, supporting documentation, receipts, copies of vendor checks, and other related documentation..	Three (3) years after release of audit. Approved: 1/18/2005
GSA 02 03	Bank Reconciliation	Documents include spreadsheets, balances, and working papers associated with the reconciliation of bank statements.	Three (3) years after release of audit. Approved: 1/18/2005
GSA 02 04	Bank Statements	Bank statements.	Five (5) years. Approved: 1/18/2005
GSA 02 05	Bids and Proposals	Bids and proposals received from prospective vendors. Includes requests for proposals.	Five (5) years. Approved: 1/18/2005
GSA 02 06	Canceled Checks	Canceled checks.	Five (5) years. Approved: 1/18/2005
GSA 02 07	Purchase Orders	Purchase orders.	Three (3) years after release of audit. Approved: 1/18/2005
GSA 02 08	Depository Authorizations	Depository authorization forms, deposit slips, or other deposit documentation.	Three (3) years after release of audit. Approved: 1/18/2005

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

Airports Finance/Accounting

SERIES #	TITLE	DESCRIPTION	RETENTION
GSA 02 09	Contracts	Copies of all contracts executed by airport.	Five (5) years following expiration of contract. Approved: 1/18/2005
GSA 02 10	Monthly Budget Reports	Reports generated on a monthly basis reflecting budget, expenditures, and budgeted funds remaining by category.	Three (3) years after release of audit. Approved: 1/18/2005
GSA 02 11	Revenue Reports	Report detailing all sources of revenue.	Three (3) years after release of audit. Approved: 1/18/2005
GSA 02 12	Working Trial Balance	Routine working trial balance reports used to reconcile the general ledger.	Three (3) years after release of audit. Approved: 1/18/2005
GSA 02 13	Monthly Financial Statements	This series includes balance sheets, income statements, statements of cash flows, trial balances, and monthly docket reports.	Three (3) years after release of audit. Approved: 1/18/2005
GSA 02 14	General Ledger Reconciliation Workpapers	Working papers used in the year-end reconciliation of the general ledger.	Three (3) years after release of audit. Approved: 1/18/2005
GSA 02 15	Budget Preparation File	Documentation associated with preparation and submission of budget. Includes requests submitted by departments, personnel cost analysis, worksheets, budget as presented to board, and the budget as adopted.	Adopted budget: Permanent. Remainder: Until subsequent budget process is complete. Approved: 1/18/2005

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

Airports Finance/Accounting

SERIES #	TITLE	DESCRIPTION	RETENTION
GSA 02 16	Airport Aid Program Accounting Records	This series contains copies of supporting documentation related to projects in the Airport Aid Program. Documentation includes invoices, cost estimates, payrolls, vouchers, canceled checks, receipts for cash payments and other documentation required by the Federal Aviation Administration.	Three (3) years after submission of final expenditure report. Approved: 1/18/2005
GSA 02 17	Bond Files	Files related to issuance of bonds, including work papers, final documentation, project schedules, budget, financing timetable, bond agreement, official statements and closing documents.	Permanent. Approved: 1/18/2005

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

Airports Fixed Assets/Property

SERIES #	TITLE	DESCRIPTION	RETENTION
GSA 04 01	Fixed Asset Documentation Files	Information related to the purchase and acquisition of personal and real property.	Three (3) years after disposal of the property. Approved: 1/18/2005
GSA 04 03	Property Deeds	Deeds to airport owned property.	Permanent. Approved: 1/18/2005
GSA 04 04	Property Plats	Plats of airport owned property.	Permanent. Approved: 1/18/2005

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

Airports Human Resources

SERIES #	TITLE	DESCRIPTION	RETENTION
GSA 05 02	Time Sheets	Time sheets detailing hours worked.	Three (3) years after release of audit. Approved: 1/18/2005

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

Airports Operations

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

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

Airports Operations

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

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

Airports Payroll

SERIES #	TITLE	DESCRIPTION	RETENTION
GSA 03 01	Payroll Register	Copy of payroll register which contains payroll information for each employee for each pay period.	Fifty-five (55) years. Approved: 1/18/2005
GSA 03 02	Deduction Cards	Payroll deduction cards enrolling employee in various payroll deduction programs.	Until superseded, then four (4) years. Approved: 1/18/2005
GSA 03 03	Employee Earnings Record	A cumulative report by employee reflecting current and year-to-date totals for withholding and wages.	Permanent. Approved: 1/18/2005
GSA 03 04	Form 941	Report of contributions and wages submitted to the Internal Revenue Service.	Four (4) years after tax is due or paid, whichever is later. Approved: 1/18/2005
GSA 03 05	Form 1099	Report itemizing contract salary paid to individuals under contract for services during a calendar year.	Four (4) years after tax is due or paid, which ever is later. Approved: 1/18/2005
GSA 03 06	Retirement Reports	Public Employees' Retirement System reporting form.	Fifty-five (55) years. Approved: 1/18/2005
GSA 03 07	Unemployment Compensation Reports	Reports submitted to Employment Security Commission.	Three (3) years after release of audit. Approved: 1/18/2005
GSA 03 08	W-2s	Copy of form W-2 provided each employee and Internal Revenue Service listing calendar year taxable wages.	Four (4) years after tax is due or paid, whichever is later. Approved: 1/18/2005

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

Airports Payroll

SERIES #	TITLE	DESCRIPTION	RETENTION
GSA 03 09	Garnishment Files	This series contains wage earner's plan with posted payments, court orders, notifications of garnishment, and release of wages.	Four (4) years after release of wages. Approved: 1/18/2005

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.