

| <b>MID-COUNCILS RETENTION SCHEDULE</b>  |                          |  |
|---|--------------------------|--|
| <b>RECORD TYPE</b>  | <b>RETENTION PERIOD</b>  | <b>NOTES</b>   |
| NOTE: For records of dissolved congregations, apply the Congregations Retention Schedule. |                          |  |
| Minutes and reports of all councils of presbytery*  | Permanent                |  |
| Bylaws/charters*  | Permanent                |  |
| Incorporation records*  | Permanent                |  |
| Inquirers, candidates, ministers' files   | Permanent                |  |
| Legal/judicial case records*  | Permanent                |  |
| Insurance records*  | Permanent                |  |
| Subject files   | Permanent                | Subject files should consist of correspondence, minutes, or other records surrounding subject matter of continuing administrative or legal value, or comprising information on the mission, vision, and actions of the body. |
| Annual reports*   | Permanent                |  |
| Annual budgets*   | Permanent                |  |
| Annual audits*  | Permanent                |  |
| Annual financial statements*  | Permanent                |  |
| Manuals/handbooks*  | Permanent                |  |
| Newspapers/newsletters (1 copy)   | Permanent                |  |
| Brochures/promotional material (1 copy)   | Permanent                |  |
| Architectural drawings, plats, plans, blueprints*   | Permanent                |  |
| Wills, bequests*  | Permanent                |  |
| Photos/Slides   | Apply selection criteria | Images tend to have greater historical value the older they are. Late 20 <sup>th</sup> and early 21 <sup>st</sup> century images should be carefully selected to document only major events in the life of the body.         |

\* Records designated with an asterisk may be transferred electronically if they are born-digital (i.e. created in a digital format, rather than digitized from paper records). These records must be transferred in one of the following approved formats: PDF or PDF/A; CSV; TXT; or a Microsoft Office or Open Office format.

|                                      |                          |  |
|--------------------------------------|--------------------------|--|
| Audio/Visual recordings              | Apply selection criteria | Recordings tend to have greater historical value the older they are. Late 20 <sup>th</sup> and early 21 <sup>st</sup> century recordings should be carefully selected to document only major events in the life of the body. |
| Loan agreements                      | satisfaction + 20 years  |  |
| Property appraisals, records of sale | Sale + 20 years          |  |
| Employee records                     | employment + 7 years     |  |
| Contracts                            | active + 6 years         |  |
| Accounts payable                     | 7 years                  |  |
| Accounts payable invoices            | 7 years                  |  |
| Accounts receivable records          | 7 years                  |  |
| Bank statements                      | 7 years                  |  |
| Canceled checks                      | 7 years                  |  |
| Cash receipt records                 | 7 years                  |  |
| Expense reports                      | 7 years                  |  |
| FICA / W2 records                    | 7 years                  |  |
| Payroll records                      | 7 years                  |  |
| Petty cash records                   | 7 years                  |  |
| Receipts of purchases                | 7 years                  |  |
| Bank deposit slips                   | 3 years                  |  |
| General/routine correspondence       | 3 years                  | General correspondence typically consists of requests, acknowledgments, travel arrangements, etc.  |
| Travel plans/arrangements            | 3 years                  |  |
| Periodic financial statements        | 2 years                  |  |
| Data for updating mailing lists      | 1 year                   |  |
| Invitations                          | 1 year                   |  |
| Meeting notices                      | 1 year                   |  |
| Mailing lists                        | active                   |  |
| Reference/resource material          | active                   |  |