

# Mid Council Records Retention Schedule

<b>Minutes of all councils of presbytery</b>	<b>permanent</b>
<b>Bylaws/charters</b>	
<b>Incorporation records</b>	
<b>Inquirers, candidates, ministers personnel records</b>	
<b>Legal/judicial case records</b>	
<b>Insurance records</b>	
<b>Subject files</b>	
<b>Annual reports</b>	
<b>Annual budgets</b>	
<b>Annual audits</b>	
<b>Annual financial statements</b>	
<b>Manuals/handbooks</b>	
<b>Newspapers/newsletters</b>	
<b>Photographs</b>	
<b>Architectural drawings, plats, plans, blueprints</b>	
<b>Wills, bequests</b>	
Loan agreements	satisfaction + 20 years
Property appraisals, records of sale	20 years after sale
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
Periodic financial statements	2 years
Data for updating mailing lists	1 year
Invitations	1 year
Meeting notices	1 year
Mailing lists	active



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