

Records Retention Schedule for Congregations

Types	Retention Period
Minutes	permanent
Registers/Members/Baptisms/Marriages, etc.	permanent
Reports/annual reports	permanent
Bylaws/charters	permanent
Incorporation records	permanent
Annual budgets	permanent
Annual audits	permanent
Annual financial statements	permanent
Subject correspondence	permanent
Manuals/handbooks	permanent
Newspapers/newsletters	permanent
Brochures/promotional material (1 copy)	permanent
Photographs	permanent
Property appraisals, records of sale	20 years after sale
Architectural drawings, plats, plans, blueprints	permanent
Wills, bequests	permanent
Legal/judicial case records	permanent
Loan agreements	satisfaction + 20 years
Contracts	active + 3 years
Personnel records/employee records	employment +7 years
FICA / W2 records	7 years
Accounts payable invoices	3 years
Accounts payable	7 years
Accounts receivable records	3 years
Bank deposit slips	3 years
Bank statements	7 years
Canceled checks	7 years
Cash receipt records	3 years
Data for updating mailing lists	1 year
Mailing lists	active
Periodic financial statements	2 years
Expense reports	7 years
General/routine correspondence (acknowledgments, requests, travel arrangements, etc.)	3 years
Invitations	1 year
Petty cash records	7 years
Receipts of purchases	7 years
Meeting notices	1 year
Travel plans/arrangements	1 year

Retention requirements for financial and administrative records vary from state to state. For further assistance, congregations should consult an accountant or legal counsel.

Preserving Records

In *paper-based records*, acid is the major cause of deterioration. Most paper dating after the 1840s was manufactured with groundwood pulp, which contains a high concentration of lignin. Lignin excretes acid as it ages, causing paper to darken and become brittle.

Electronic records, especially those that are born-digital, face distinct preservation challenges. Carriers of data, and the hardware used to read them, can fail or become obsolete. Software publishers may stop supporting the products used to create records. In use or in storage, files can become corrupted; absent the software that made them, proprietary file formats are unreadable. Unlike paper-based records, born-digital materials can deteriorate suddenly and unpredictably and usually have a life-span of only five to ten years.



Ten Agents of Deterioration

Incorrect Temperature: In general, high temperatures accelerate chemical reactions, causing deterioration to occur in all formats. Cooler temperatures are essential to long-term preservation. Fluctuations in temperature also damage records.

Incorrect Relative Humidity: Extremely dry or extremely humid environments damage all record formats. Mold and rust can develop in humid environments while dry environments cause paper, film, and other materials to become brittle. Fluctuations in relative humidity cause materials to expand and contract as they absorb and release water which can lead to mechanical damage.

Light: Natural and artificial light are damaging to all record formats. Damage caused by light is most commonly associated with the fading of dyes and pigments, such as in old photographs. Light also accelerates chemical reactions, interacting with paper and other acidic materials, causing them to darken and become brittle. Deterioration caused by light is cumulative and hard to detect until the damage is sustained, at which point it is irreversible.

Poor Handling and Storage: Records are easily damaged through handling and improper storage. Papers are often folded, bent, or rolled. Photographs and negatives sustain damage from oily fingers. Computer tapes, disks, audio cassettes and reels become damaged through over-handling, careless storage, or exposure to magnets or magnetic fields. Incorrect storage furniture and storage enclosures will damage collections if they do not adequately support the materials, causing books to warp, tear, or develop sagging text blocks. Non-archival furniture, enclosures, and storage boxes may be acidic, contributing to chemical deterioration through acid migration.

Water: Leaks and floods can irreparably damage records, causing inks and dyes to run and stain adjacent areas, pages to warp and stick together, and mold to form. Records should not be stored in areas that are prone to leaks and flooding. Never store records directly on the floor.

Pests: Rodents, insects, mold, and fungi are all pests that can destroy collection materials. Pests are attracted to dark, cluttered, damp, and seldom disturbed places. Silverfish, firebrats, booklice, and cockroaches are commonly found in paper-based collections. Mold and fungi can grow on all types of materials, even inorganic objects like plastic.

Poor Security: Theft and vandalism can occur in high risk areas, such as unlocked, unsecured, and unsupervised rooms.

Fire: Fire and smoke cause irreparable damage, usually resulting in a complete loss. Records must be isolated from the risk of smoke or fire, and detection systems should be in place.

Pollutants: Particulates and gases contaminate collections through the air or direct contact and may originate from inside or outside a building. Particulates are organic or inorganic materials such as dust, fibers, hair, skin cells, and soot. Particulates can be abrasive, acidic, and attractive to pests. Gases commonly enter a building from the outside environment, originating from the burning of fossil fuels (sulphur dioxide) or traffic exhaust (nitrogen oxides). Ozone is produced both outside and within building environments by photocopiers, laser printers, and electrostatic air cleaners. Common cleaning products, paints, adhesives, and even carpeting contain acids, formaldehyde, and peroxides that are damaging to collection materials.

Physical Forces: Mechanical damage can result from both natural disasters, like earthquakes, hurricanes, and tornadoes, or from human error, such as dropping, marking, or tearing an object.



Preservation solutions

The following are some basic steps you can take immediately to reduce threats and extend the life of your records.

Maintain environmental control: In general, keeping temperature and relative humidity low and stable will benefit all materials. High temperatures increase the rate of chemical reactions which cause deterioration. High humidity, generally over 60%, will cause mold to grow, metals to corrode, and encourage pest infestations, while very low humidity, under 20%, will cause materials to become brittle. Pollutants also interact with materials to encourage deterioration and infestations. However, not all formats require the same environmental conditions. Color photographs and films require very cold to freezing storage to prevent deterioration, while paper-based records generally benefit from temperatures below 70°F. It is much easier to maintain these conditions in storage areas that are not occupied by people. While the ideal is difficult to reach, the use of de-humidifiers, humidifiers, and air-conditioning can help maintain a good environment.

Minimize light exposure: Store records in an area without windows or skylights. If this is not possible, cover windows with dark shades or ultraviolet-filtering plastic films. Keep lights off when the area is not in use. Ultraviolet-filtering sleeves can be placed over florescent light tubes or special low-UV tubes can be used.

Handle permanent records with care: Do not curl, fold, or bend books and papers when placing them in storage. Metal fasteners (staples, metal paper clips, etc.) will rust and damage paper over time. Post-it™ notes and tape will leave an acidic residue on records.

Improve storage practices: Archival, buffered, acid-free storage enclosures are a great way to provide extra protection against damaging fluctuations in temperature and relative humidity.

Use acid-free paper: When printing important permanent documents such as minutes or reports, use acid-free, lignin-free paper with a minimum pH of 8.5 and a buffer of calcium carbonate of about 3% to supply alkaline reserves. Paper that is at least 25% cotton or rag will supply additional durability.



Specifics for Preserving Electronic Records

- Know what you are creating in electronic form and how long you will need to keep it.
- USB drives are fine for transport, but are not recommended for long-term storage. If you burn files to CD, it's wise to check the CD once every year to make sure it is still readable. The shelf life of commercial CD-Rs is 3-5 years. The most stable storage you have is your desktop computer's hard drive, your local network, or a network-attached storage device such as a removable hard drive or a ReadyNAS. You might complement that by storing a second copy of permanent documents in an online storage service such as Dropbox, Google Drive, or Microsoft OneDrive.
- Maintain text files in PDF or PDF/A format for long-term preservation.
- Communicate with your successor about what you've done, where things are stored, and how they are arranged.