



Suggestions for Keeping Church Records

Most churches have no policy addressing the retention and disposal of church records. As a result, they often go through the following extremes:

- They throw NOTHING away, *what if we need it someday?* which can lead to frustration.
- They throw out nearly EVERYTHING, *too much clutter!* which can lead to fear, *what if we needed that?*

The solution is to establish a record retention policy based on legal considerations as well as the church's needs. The following chart is a great starting guideline.

One Year	Seven Years	Indefinitely
Bank Reconciliations Duplicate Deposit Slips Requisitions	Accounts Payable/Receivable ledgers and schedules Cash receipts records Invoices from vendors Invoices to customers Note receivable ledger and schedules	Audit reports of accountants Charts of accounts Check register/cash books Depreciation schedules End-of-year trial balance General and private ledgers
Three Years	Purchase orders Sales records Subsidiary ledgers Voucher register and schedule Voucher for payments to vendors Bank statements Canceled checks/daily payments Contract and leases (expired) Employee benefit plan records Payroll and payroll tax records Time records	Journals Tax returns, work papers and revenue agents' reports Canceled checks/major purchases Contracts and leases still in effect Deeds, mortgages and bills of sales Minute books including by-laws, charter, certificate of incorporation Property appraisals and records Up to date asset inventory Legal and tax correspondence
Budgets Internal Reports Petty Cash Vouchers Employment Applications General Correspondence		

Computerized records must be maintained in a retrievable format with the same time guidelines as above.