

# File Retention Schedule

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## Files to be kept 3 years:

- Accounts payable
- Budget worksheets
- Credit-debit memo
- Reimbursable expense reports and backup data
- Periodic financial reports
- Member's individual giving envelopes
- Petty cash vouchers
- Vendor invoices
- General correspondence
- Non-contestable tax records
- Articles of Incorporation
- Building permits, easements, engineering reports
- Constitution and bylaws
- Federal Employer Identification EIN
- Legal opinions or other litigation documents
- Deeds, surveys, appraisals, and property documents
- Tax-exempt status documents
- Accident reports, injury claims, settlements

## Files to be kept 7 years:

- Payroll records
- Employment tax forms, 941, W-2, 1099
- Annual housing allowance authorization documentation
- Cancelled checks and deposit slips
- Cash disbursement records
- Cash receipt and purchase records
- Donation records
- Records relating to investment (investment plans)
- Terminations for cause, adverse personnel actions
- Insurance Policies Information: Name and address of insurance company, policy number, years of coverage

## Files to be kept current and retained as long as the record is applicable and in use:

## Files to be kept permanently:

- Audit report
- Balance sheets
- Records of original entry
- Annual budget and revisions
- Check register
- Financial statements/reports
- Minutes of church business meetings
- Minutes of meetings of boards or trustees or officers
- Policy and procedure manuals
- Church publications: bulletins, mail-outs, etc.
- Equipment purchase-service/warranty and manuals
- Inventory records
- Membership listings
- Personnel records