Pennsylvania Conference
Church & School Record Retention

The following are guidelines to be followed in retaining the following documents:

1. Tithe Envelopes
2. Deposit Tickets
3. Expense Reports
4. Receipts
5. Cancelled Checks
6. Insurance Policy’s
7. Sales Invoices (bills)
8. Bank Statements & Reconciliation Reports
9. Audit Reports
10. Financial Statements
11. General Ledger Book

3 years and until audited
3 years and until audited
3 years and until audited
6 years and until audited
6 years and until audited
6 years and until audited
6 years and until audited
10 years and until audited
10 years and until audited
10 years and until audited

If possible insurance policies, deeds, mortgages, payroll, should be kept in a fireproof locked file

December 2014