

SUGGESTED RECORD RETENTION GUIDE FOR FANNIN BAPTIST ASSOCIATION CHURCHES

Legal and Property Related Documents

- Articles of Incorporation
- Constitution and bylaws
- Tax-exempt status letter indicating church has tax exempt status under Texas Baptists (BGCT) or Southern Baptist of Texas Convention (SBTC) group-exemption ruling and copies of group IRS exemption rulings
- Documentation of the congregation's nine-digit EIN (employer identification #)
- Documentation of the congregation's state tax ID #
- Deeds, titles, surveys, leases, mortgages, easements, and blueprints
- Insurance policies
- Copies of letters of call to pastors or any employment contracts

Retention

These are permanent records and should be deposited in the church's safe or in a bank safe-deposit box.

Minutes and Reports

- Minutes of business meetings
- Minutes or reports of committees
- Annual church profile (ACP)—statistical information prepared each year for SBC

Retention

These minutes and reports are permanent records with historical value. The minutes of the church business meetings also may contain the record of actions that have legal importance.

Financial Records

- General ledger
- Budgets and financial reports
- End-of-year financial report
- Invoices
- Record of member giving

- Check register and canceled checks
- Certificates of deposit or other evidence of savings

Retention

Permanently:

- The end-of-year financial report financial reports should be maintained permanently.
- The general ledger may not have to be maintained permanently, but should be kept for a long time to chart trends in the congregation's activity.

Seven Years:

- Cancelled checks and check register
- Bank statements, deposit slips and bank reconciliations
- Payroll administration records, such as W-2, W-4 forms, and payroll registers
- Cash receipt journals
- Record of member giving (year-end) individual contribution statements

Three Years:

- General invoices

One Year:

- Contribution envelopes

Indefinitely:

- Insurance related documentation

Should you need to file an insurance claim in the event of damage or theft, you are advised to retain invoices and receipts or cancelled checks for all furnishings and equipment, owned by the congregation. These documents may need to be documented for insurance purposes.

Personnel Files

After termination, only biographical history and duration of employment should be retained. If information relates to a worker's compensation or other claim by the employee, this should be retained. Similarly, if information relates to a possible claim or lawsuit by others involving the employee's conduct or duties, that also should be retained.

Correspondence

The pastor's correspondence on behalf of the church should be kept for the tenure of the pastor; the files then should be appraised for permanent value. Only letters with historical or legal significance need to be kept with the church archives. The pastor's

personal correspondence and notes should be maintained separately and removed from the office by the pastor at the end of the pastor's tenure.

Sermons

Manuscripts and notes of sermons are the property of the pastor, not the congregations.

Historical Materials: Printed Materials, Photographs, Videotapes, Audio Tapes

Materials produced the church to assist its programs and promote its activity document the life of the congregation.

- Newsletters
- History booklets
- Membership directories with photographs
- Bulletins
- Hymnals
- Curriculum

Copies of all of the above should be placed in the congregation's archives as a permanent record of its history. Photographs, and negatives, properly identified (date, event, names of persons) should be stored in a manner that respects their fragility. These types of items should be culled annually with items of little historical value being discarded.

NOTE: The Fannin Baptist Association maintains historical files on all affiliated churches. These files are comprised of materials given to the FBA by the churches and are available to be accessed upon request by the respective churches.