

**Basic Schedule of  
RETENTION OF DOCUMENTS**

**RECORD**

**RETENTION**

Audit Reports	Permanent
Board Minutes (School, Church Board and Finance Committee)	Permanent
Bank Statements & Reconciliations	6 Years
Cancelled Checks	6 Years
Contracts, Building	Permanent
Employment Records	Permanent
Insurance Policies	Permanent
Invoices, Vouchers – Purchase & Disbursement	6 Years
Journals – Cash Receipts & Disbursements	6 Years
Journals – General	Permanent
Ledgers – General	Permanent
Payroll Journals, Earning Records, Time Cards	Permanent
Tithe & Offering Envelopes	4 Years