

ORGANIZATION OF DOCUMENTS

- Your records should follow a standard monthly organization as follows:
- Create a folder / binder for each of the 12 months for the year. In this folder / binder you will file a copy of EVERY disbursement / payment in chronological order along with the support for EVERY payment. NOTE: this documentation is to protect the treasurer, the pastor and your board. These payments include cash, checks, electronic payments, automatic withdrawals. **ALL** disbursements **MUST** have documentation supporting the payment. This supporting document may be:
 - A receipt from the party receiving the cash
- A copy of the Board action instructing the treasurer to make a payment
- An invoice with:
 - the vendor's name and date
 - services / products received
 - cost of the services / products received
- A remittance report
- Create a folder for bank statements and reconciliations for all financial institutions – checking, savings, loans, Southern Union Revolving Fund, Florida Conference Agency Fund, and credit card statements.
- Maintain a Permanent Records Folder for items such as:
- Insurance coverage statements
- Certificate of insurance from those renting your facility or from those doing work for the church – lawn mowing, roof repairs, etc.
- Music licenses
- Church incorporation or DBA documents
- Sales tax exempt certificate and EIN documents
- Copies of 1099's submitted to the IRS
- Create a folder for the current year Board minutes
- Create a folder / box for the Tithe and Offering envelopes for the current year
 - Bundle each week of envelopes – label each bundle with the Sabbath date and total
 - Attach the loose offering count sheet – signed off by two people
 - Attach the bank deposit ticket
- If you receive funds from the Florida Conference for an evangelistic campaign, create an Evangelism Folder.
- Include a copy of the evangelism report
- Include all receipts supporting the use of these funds
- Send a copy of the report and backup documentation to the Conference by 12/31.
- Keep the original report and backup documentation for your next audit.