

Occasionally, despite efforts to grow churches, church membership may continue to decline for different reasons in any given church to a point where there may be a need to dissolve or close the church. Under such circumstances the church may request, or the conference executive committee may recommend possible dissolution or closing of the church. Below are the steps necessary for this process.

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| <p>Step 1. Local Church Board to recommend the process to dissolve/close the church to the church in business session</p> |
| <p>Step 2. Local Church in Business Session vote to recommend the process to dissolve/close the church to the Conference Executive Committee</p> |
| <p>Step 3. Pastor or Church Clerk to submit letter of request to Conference Administration stating reasons to dissolve/close the church. When possible, Church Board minutes and/or Business Session minutes should be submitted as well.</p> |
| <p>Step 4. MEMBERSHIP. Upon approval by the Conference Executive Committee to dissolve/close, please complete the following steps:</p> <ul style="list-style-type: none"> ○ Remaining church members to begin their membership transfer to other local churches ○ Church in business session or Arizona Conference Executive Committee, if necessary, vote to approve letters requesting transfer of all members in regular standing to unite with other churches ○ If members because of age, infirmity, or other unavoidable cause are not able to attend church, they may request their membership to be transferred to the Conference Church ○ Upon dissolution/closing, all church board minutes, and church history records are to be sent to the conference Clerk |
| <p>Step 5. FINANCIAL RECORDS. Once a church takes the final action to dissolve/close, the conference auditor will be contacted to conduct a final audit. The following items will be sent to the conference office:</p> <ul style="list-style-type: none"> ○ Banks Statements (for all accounts) ○ Bank Reconciliation Report (for all accounts) ○ Bank Loan Information ○ Deposit Slips ○ Unused Checks (including checkbook or notebook) ○ Cancelled Checks ○ Receipts/Invoices ○ Tithe Envelopes ○ Current Jewel/QuickBooks Database Backup ○ Other financial records |
| <p>Step 6. ASSETS. The following assets are owned by the Arizona Conference Corporation:</p> <ul style="list-style-type: none"> ○ Cash in bank accounts – These accounts will be closed, and remaining funds submitted to the Arizona Conference Corporation ○ Church Property – Upon dissolution/closing, non-liquid assets will be sold, and funds submitted to the Arizona Conference Corporation. The conference treasurer will assist with the sale of these assets |