

**Mountain View Conference of Seventh-day Adventists  
Church and School Document and Record Retention Policy**

Donor receipts and/or letters	8 years
Cancelled checks	8 years
Invoices/Proof of payment	8 years
Deposit Slips	8 years
Contribution Reports	8 years
Bank Statements/Reconciliations	8 years
Cash Register Tapes if applicable	8 years – Thrift Stores
Tithe envelopes	8 years
Church Financial Reports and Ledger	Permanent
Account Ledger Report with detail	Permanent (gives full details of all accounts)
Financial Activity Summary	Permanent
Function Summary Report	Permanent
Cash Receipts Journal	Permanent - Normally Thrift Stores
Disbursement Journal	Permanent - Normally Thrift Stores
Backup disks/drives	Permanent
Clerk's Record Book	Permanent – (Baptisms, transfers, deaths, etc.)
Background Check Certificate	Permanent while a volunteer, then 6 years after.
Legal Documents	Permanent (lock box)
Board Minutes	Permanent (official copy – lock box)
Building Construction Documents	Permanent
Fixed Asset Records	Permanent
Contracts or leases	7 years after termination
IRS EIN Issuance letter	Permanent
Student Grades/Transcripts	Permanent – Printed copy - Schools

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