AUDITING Church Treasurers' Workshop April 10, 2016



RECORD TRANSITION



<u>Procedure for Change over of</u> <u>Church Treasurer</u>

- All church treasury records
- Final financial statement with <u>bank</u> reconciliation
- Board action to change signature on bank accounts

Church Treasurer Custodian of All Church Funds

 "The church treasurer is the custodian of all church funds. These funds are (1) conference funds, (2) local church funds, and (3) funds belonging to the auxiliary organizations of the local church."

SDA Church Manual, page 81

CUSTODIAN OF ALL CHURCH FUNDS

Local funds

Auxiliary organizations funds

Conference funds

RESPONSIBILITIES Receiving Funds Depositing • Payments Accounting Reporting to Church Board

Ask for Assistance

Teams of Counters

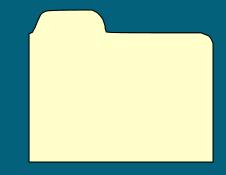
Assistant treasurer/s

Separation of duties



ORGANIZE

Filing System



Accounting system



FILING SYSTEM

- 1. Monthly financial statements
- 2. Cash Receipts Journal
- 3. Cash Disbursements Journal
- 4. Bank & Reconciliation Statements
- 5. Church Board Minutes
- 6. SECC Weekly and Monthly Reports
- 7. Disbursement Voucher File (D-2's)



ACCOUNTING SOFTWARE

LUCIS (Lake Union Conference) <u>www.luc.adventist.org/lucis</u>

QuickBooks Pro

Jewel <u>www.JewelSDA.com</u>

Receipting and Depositing

- Safe and secure environment for counting of funds
- Assign counting teams
- Establish procedures in writing
- Count loose offering immediately after collection
- Prepare tithe envelope for loose offering/other miscellaneous income (rental income, etc.)
- Differentiate taxable/non-taxable (write "no name" or assign a non-taxable code)

 For checks received from Conference, make an offering envelope and label it SECC

 Total income reported should agree to bank deposit and SECC weekly summary



- Deposit funds intact on a timely basis (3-4 days)
- NO cash should be withdrawn for any reason
- Post your total weekly receipts this amount should agree with conference weekly report in total and also in the allocations of funds

DONATIONS TO SDA ENTITIES

Do not receive funds for non-SDA organizations

For SDA entities, follow policy as outlined in the treasurer's manual

 Refer to the policy "Donations received for Overseas and Non-SDA organizations".

DESIGNATED DONATIONS

 Designated donations are non-tax deductible

For example, tuition payments and donations to benefit a specific individual (see IRS Pub. 526)

Do not accept these donations

SAFEGUARD THE PURPOSE OF FUNDS

"....all offerings and gifts contributed by individuals to the church for a specific fund or purpose be used for that purpose. Neither the church treasurer nor the church board has the authority to divert any funds from the objective for which they were given." SDA Church Manual, pg. 82

Excel Cash Receipts Journal

CASH RECEIPTS JOURNAL SAMPLE SDA CHURCH AUGUST 2013

| ACOUNT NAME | ACCT # | Aug 3 | Aug 10 | Aug 17 | Aug 24 | Aug 31 | & Adjustment | TOTAL |
|--------------------------------|--------|-----------|-----------|----------|-----------|-----------|--------------|-----------|
| TITHE | 1 | 6,204.84 | 6,965.29 | 6,229.11 | 20,618.07 | 15,782.99 | (100.00) | 55,700.30 |
| SABBATH SCHOOL | 3 | 62.67 | 55.25 | 85.14 | 56.45 | 61.57 | | 321.08 |
| SS 13TH SABBATH | 4 | - | | - | 47.00 | 46.25 | | 93.25 |
| INVESTMENT | 5 | 10.00 | - | - | - | - | | 10.00 |
| BIRTHDAY/THANK | 6 | 10.00 | - | - | - | - | | 10.00 |
| ADRA | 23 | - | 483.77 | - | 227.51 | 200.00 | | 911.28 |
| INNER CITY | 48 | - | 10.00 | - | - | - | | 10.00 |
| RELIGIOUS LIBERTY | 34 | 5.00 | - | - | - | - | | 5.00 |
| PINE SPRINGS | 50 | - | 20.00 | - | - | 0.50 | | 20.50 |
| TOTAL CONF FUNDS | | 6,292.51 | 7,534.31 | 6,314.25 | 20,949.03 | 16,091.31 | (100.00) | 57,081.41 |
| CHURCH BUDGET | 126 | 3.689.37 | 1.645.36 | 2,332.74 | 2,441.18 | 19,657.40 | 239.58 | 30,005.63 |
| CHURCH BUILDING | 112 | 580.00 | 275.00 | 4,334.14 | 2,441.10 | 439.87 | 239.38 | 1,294.87 |
| AUDIOVISUAL | 90 | 15.00 | 275.00 | 350.00 | | 1.285.00 | | 1,650.00 |
| CHURCH SCHOOL | 124 | 15.00 | | 330.00 | | 800.00 | | 800.00 |
| COMMUNITY SERVICES | 119 | 195.00 | 1.305.00 | 95.00 | 40.00 | 672.60 | | 2.307.60 |
| ENDOWMENT FUND | 91 | 15.00 | 50.00 | 100.00 | 40.00 | 200.00 | | 365.00 |
| EVANGELISM | 109 | 15.00 | 5.00 | 100.00 | | 200.00 | | 5.00 |
| GENERAL IMPROVEMENT | 92 | - | 3,500.00 | - | | | | 3,500.00 |
| RENTAL INCOME | 94 | 1.000.00 | 5,500.00 | | | | | 1,000,00 |
| PATHFINDER CLUB | 114 | 275.00 | | 408.31 | | 250.00 | | 933.31 |
| WOMEN'S MINISTRY | 93 | 20.00 | - | - | 1.00 | - | | 21.00 |
| YOUTH | 110 | 165.00 | - | | - | - | | 165.00 |
| TOTAL LOCAL FUNDS | | 5,954.37 | 6,780.36 | 3,286.05 | 2,482.18 | 23,304.87 | 239.58 | 42,047.41 |
| TOTAL FUNDS | | 12,246.88 | 14,314.67 | 9,600.30 | 23,431.21 | 39,396.18 | 139.58 | 99,128.82 |
| OTHER INCOME/ADJUSTMENT | ve l | | | | | | | |
| Bank Interest - Savings | 5 | | | | | 83.33 | | |
| Bank Interest - CD | | | | | | 156.25 | | |
| NSF check | | | | (100.00) | | 130.23 | | |
| Total Other Income/Adjustments | - | | | (100.00) | | 239.58 | | |

Jewel Deposit Report

| 26 6/23/13 Checking 06/22/13 offering de Subbuh School Mission 1,000,00 8,000 27 6/30/13 Checking 06/29/13 offering de Plower Fund 1,000,00 27 6/30/13 Checking 06/29/13 offering de Plower Fund 1,000,00 27 6/30/13 Checking 06/29/13 offering de Tubel School Expense 85,00 27 6/30/13 Checking 06/29/13 offering de Tubel School Mission 1,481,00 28 06/30/13 Checking 06/29/13 offering de Tubel School Mission 1,400 28 6/30/13 Checking 06/30/13 offering de Tubel School Mission 1,500,00 28 6/30/13 Checking 06/30/13 offering de Tubel School Mission 1,095,00 28 6/30/13 Checking 06/30/13 offering de Tubel School School Mission 1,095,00 28 6/30/13 Checking 06/30/13 offering de Tubel School School Mission 1,796,00 29 6/30/13 Checking 06/30/13 offering de Tubel School School Mission 1,706,00 216 G/30/13 Checking 06/30/13 offering de< | Tot | Amount | Account | Memo | Account | Date | Dep. # |
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| 28 6/30/13 Checking 06/30/13 06/30/13 12,54 28 6/30/13 Checking 06/30/13 06/30/13 06/30/13 28 6/30/13 Checking 06/30/13 06/30/13 06/30/13 29 06/30/13 06/30/13 06/30/13 06/30/13 06/30/13 29 06/30/13 06/30/13 06/30/13 06/30/13 06/30/13 20 0 06/30/13 06/30/13 06/30/13 06/30/13 20 0 0 0 0 0 0 21 0 0 <td></td> <td></td> <td></td> <td>06/29/13 offering de</td> <td>Checking</td> <td>6/30/13</td> <td>21</td> | | | | 06/29/13 offering de | Checking | 6/30/13 | 21 |
| 28 6/30/13 Checking 06/30/13 official set of the set | | | | | | | |
| 28 6/30/13 Checking 06/30/13 06/30/13 06/30/13 28 6/30/13 Checking 06/30/13 06/30/13 06/30/13 28 6/30/13 Checking 06/30/13 06/30/13 06/30/13 28 6/30/13 Checking 06/30/13 06/30/13 06/30/13 06/30/13 29 06/30/13 Offering de Title 1,796,00 1,796,00 1,2,54 20 06/30/13 Offering de Title 1,796,00 1,796,00 1,796,00 21 06/30/13 Offering de Title 1,796,00 1,796,00 1,796,00 22,50,00 Constrains 1,330,00 Constrains 1,320,00 1,796,00 1,796,00 21 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> | | | | | | | |
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| Cooking Class 938.00 Church Building Fund 1,050.00 Church Building Fund 1,059.00 Literature, books 507.00 Sabbath School Expense 159.00 Church Budget 1,650.00 Church Budget 1,650.00 Church Budget 1,650.00 Church Budget 1,550.00 Church Budget 1,000 Adventis Chaplaincy MI 333.00 Commanity Service 2,22.00 Rend Fund Wolturch 4,200.00 Rend Fund Wolturch 3,200.00 Coking Class 2,27.00 Senior Society 30.00 Church Building Fund 5,700.00 Church Growth Church Building Fund 5,700.00 Church Growth Church Building Fund 5,700.00 Church Building Fund 5,700.00 Church School Expense 112.00 EM Ministry 10.00 EM Minisc | | | | | | | |
| Church Building Fund 1,050.00 Church Growth 1,095.00 Literature, books 507.00 Sabbalt School Experts 155.00 Church Budget 1,796.00 28 6/30/13 Checking 06/30/13 offering de Tule Novestment 1,796.00 Adventis Chaphiney MT 333.00 Community Service 252.00 Flower Fund 600.00 Rent for Our Ap/Church 4,200.00 Thanks Fund 520.00 Cooking Class 2,2175.00 Sentor Sciety Fund 2520.00 Church Growth 2,222.00 Church Growth 2,222.00 Church Growth 2,222.00 Church Growth 2,222.00 Church Growth 2,222.00 Church Growth 2,222.00 Literature, books 1132.00 Sabbalt School Expense 146.00 | | | | | | | |
| Literature, books 507.00 Sabbath School Expense 28 6/30/13 Checking 06/30/13 offering de Title 28 6/30/13 Checking 06/30/13 offering de Title Church Budget 1,796.00 Sabbath School Minsion 117.00 Adventic Topalping ym Community Service 232.00 Crowing Class 2,275.00 Senior School Expense Church Building Fund 5,700.00 Church Building Fund 5,700.00 Church Building Fund 5,700.00 ElW Ministry 10.00 ElW Ministry 10.00 Literature, books 1132.00 Sabbath School Expense 146.00 | | 1,050.00 | | | | | |
| 28 6/30/13 Checking 06/30/13 offering de Church Budget 1.550.00 Sabbath School Mission 12,54 28 6/30/13 Checking 06/30/13 offering de Tithe Tithe 1.796.00 12,54 28 6/30/13 Cherch Budget 117.00 117.00 100.00 Adventist Chaplaincy Mi 353.00 2.6 Community Service 2.52.00 Flower Four Apt/church 4,000.00 Plower Four Apt/church 4,000.00 Rent for Our Apt/church 4,200.00 Constraints Church Building Fund 5,000.00 Church Building Fund 5,000.00 Church Building Fund 5,000.00 Church Building Fund 5,000.00 Church Building Fund 5,000.00 Church Building Fund 5,000.00 Church Building Fund 5,000.00 Church Building Fund 5,000.00 ELM Ministry 10.00 El M Ministry 10.00 Literature, books 132,00 Sabbath School Expense 146.00 | | 1,095.00 | Church Growth | | | | |
| 28 6/30/13 Checking 1.550.00 06/30/13 offering de Title 1.2,54 28 6/30/13 Checking 1170.0 117.00 Investment Community Service 130.00 0 0 Account Community Service 320.00 12.54 Flower Flower Flower Ford 600.00 Rent for Our Ap/Church 4,200.00 Thinks Fund 320.00 Cooking Class 2,275.00 Senior Scient Fund 5,000.00 Church Building Fund 5,000.00 Ehmistry 10.00 Church Building Fund 5,000.00 Ehmistry 10.00 Ehmistry 10.00 Subbath School Stypense 146.00 5 | | | | | | | |
| 28 6/30/13 Checking 06/30/13 offering de Title 0/12,54 Title 1,796.600 12,54 Title 1,796.600 117.00 Investment publicity Mil 30,000 A Cammunity Service 1,250.00 Flower Fund 600.00 Rent for Our Ap/dvarch 4,200.00 Timaks Fund 320.00 Cooking Class 2,275.00 Senior Scale 2,750.00 Control Building Fund 5,700.00 Church Building Fund 5,700.00 EM Ministry 10.00 EM Ministry 12,00 EM Ministry 12,00 Sababat School Expense 146.00 | | 139.00 | Sabbath School Expense | | | | |
| Sabbath School Mitsion 117.00 Investment 30.00 Adventist Chaplaincy Mi 353.00 Community Service 252.00 Flower Fund 600.00 Renfs for Our Ap/cluturch 4,200.00 Thanks Fund 320.00 Cooking Class 2,275.00 Senior Society 30.00 Church Building Fund 5,700.00 Church Stuilding Fund 5,700.00 Church School Expense 132.00 EM Ministry 10.00 Literature, books 132.00 | 12,546.0 | | Church Budget | | | | |
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| Adventist Chaplaincy Mi 353.00 Community Service 252.00 Flower Fund 600.00 Renf for Our Ap/church 4,200.00 Thanks Fund 320.00 Cooking Class 2,275.00 Senior Society 30.00 Church Building Fund 5,700.00 Church Growth 2,522.00 EM Ministry 10.00 Literature, books 132.00 Sabbath School Expense 146.00 | | | | | | | |
| Community Service 252.00 Flower Prad 600.00 Rent for Our Ap/Church 4,200.00 Thanks F and 320.00 Cooking Class 2,275.00 School Scheing Fund 5.00 Church Growth 2,422.00 Church Growth 2,422.00 Church Growth 2,422.00 EM Ministry 10.00 EM Ministry 10.00 Sibbath School Expense 146.00 | | | | | | | |
| Flower Fund 600.00 Rent for Our Ap/church 4,200.00 Thanks Fund 320.00 Cooking Class 2,275.00 Senior Society 30.00 Church Building Fund 5,700.00 Church Growth 2,522.00 EhM Ministry 10.00 Literature, books 132.00 Sabbath School Expense 146.00 | | | | | | | |
| Rent for Our Ap/Church 4,200.00 Thanks Fund 3220.00 Cooking Class 2,275.00 Senior Sociation Planned 5,000.00 Church Building than 5,700.00 El Ministry 10.00 El Ministry 2,10.00 Literature, books 132.00 Subbuts School Expense 146.00 | | | | | | | |
| Thanks Fund 320.00 Cooking Class 2,275.00 Senior Society 30.00 Church Building Fund 5,700.00 Church Growth 2,522.00 EM Ministry 10.00 Literature, books 132.00 Sabbath School Expense 146.00 | | | | | | | |
| Cooking Class 2,275,00 Serior Society 30,00 Church Building Fund 5,700,00 Church Growth 2,522,00 EM Ministry 10,00 Literature, books 132,00 Subbath School Expense 146,00 | | | | | | | |
| Senior Society 30.00 Church Building Fund 5,700.00 Church Growth 2,522.00 ELM Ministry 10.00 Literature, books 132.00 Sabbath School Expense 146.00 | | | | | | | |
| Church Building Fund 5,700.00 Church Growth 2,522.00 EM Ministry 10.00 Literature, books 132.00 Stabbath School Expense 146.00 | | | | | | | |
| Church Growth 2,522.00 ELM Ministry 10.00 Literature, books 132.00 Sabbath School Expense 146.00 | | | | | | | |
| EM Ministry 10.00 Literature, books 132.00 Sabbath School Expense 146.00 | | | | | | | |
| Literature, books 132.00 Sabbath School Expense 146.00 | | | | | | | |
| Sabbath School Expense 146.00 | | | | | | | |
| | | | | | | | |
| | 19,613.00 | | | | | | |
| | 15,013.00 | 1,130.00 | church buuget | | | | |

JEWEL DEPOSIT REPORT - SAMPLE

33

QuickBooks Deposit Detail

| :37 PM 4/02/14 | | | De | entral SDA posit Det through Mar | ail | |
|-------------------|---------|-------|--------|--|--|---|
| | Туре | Num | Date | Name | Account | Amount |
| | Deposit | 01/0 | 4/2014 | | Provident Bank 3 | 3,872.30 |
| | | | | | 01 Tithes 03 Sabbath School 112 Building Fund 096 Battered Wome | -1,611.13 -12.00 -297.80 -1.00 |
| | | | | | 125 Sabbath School | -26.00 |
| | TOTAL | | | | 126 Church Budget | -1,924.37 -3,872.30 |
| | Deposit | 01/1 | 1/2014 | | Provident Bank 3 | 4,241.31 |
| | | | | | 01 Tithes | -2,112.00 |
| | | | | | 112 Building Fund | -239.65 |
| | | | | | 125 Sabbath School | -39.95 |
| | TOTAL | | | | 126 Church Budget | -1,849.71 |
| | | | | | | -4,241.31 |
| | Deposit | 01/1: | 3/2014 | | Provident Bank 3 | 800.00 |
| | TOTAL | | | | 121 Non-deductible | -800.00 |
| | | | | | | 000100 |
| | Deposit | 01/21 | 1/2014 | | Provident Bank 3 | 794.12 |
| | | | | | 01 Tithes | -547.50 |
| | | | | | 112 Building Fund 125 Sabbath School | -66.29 -38.50 |
| | | | | | 126 Church Budget | -141.83 |
| | TOTAL | | | | _ | -794.12 |
| | Deposit | 01/23 | /2014 | | Provident Bank 3 | 1,500.00 |
| | | | | | 119 Community Ser | -1,500.00 |
| | TOTAL | | | | | -1,500.00 |
| | Deposit | 01/27 | /2014 | | Provident Bank 3 | 1,485.33 |
| | | | | | 01 Tithes | -977.71 |
| | | | | | 112 Building Fund | -186.33 |
| | | | | | 125 Sabbath School 126 Church Budget | -38.29 -283.00 |
| | TOTAL | | | | | -1,485.33 |
| | Deposit | 01/31 | /2014 | | Provident Bank 3 | 1.31 |
| | | 01101 | 2014 | | Interest Earned | -1.31 |
| | TOTAL | | | | | -1.31 |
| | Deposit | 02/03 | 2014 | | Provident Bank 3 | 1,688.37 |
| | | | | | 01 Tithes | -971.40 |
| | | | | | 112 Building Fund | -281.53 |
| | | | | | 125 Sabbath School | -34.97 |
| | | | | | 126 Church Budget | -400.47 |
| | TOTAL | | | | | -1,688.37 |

Page 1

PAYMENTS

Checks

Electronic payments

Debit/Credit card purchases

DISBURSEMENTS

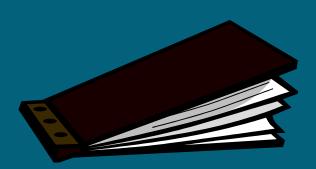
 Online/Electronic payments - assign a number to each payment

Record that number on the supporting statement/vendor invoice, along with date paid, purpose, and account to be charged

File in numerical order in Online disbursement voucher file

Disbursements

- Record all payments checks, electronic and credit card payments,
- All bank charges
- Agree in total and posted correctly
- All checks entered including voided and cancelled checks





DISBURSEMENTS

- All checks must be supported by proper documentation
 - Vendor invoices/receipts
 - Check Request form signed by appropriate department head/pastor (example enclosed)
 - Reference to church board action (help to needy, honorarium, etc.) or other document in file
- NO checks payable to "Cash" and no selfissued checks

DISBURSEMENTS

Unsupported payments to individuals of a reimbursement nature, are viewed as taxable income by the IRS.

Excel Cash Disbursement Journal

| CHK | | CHECK | CHURCH | CHURCH | IT/ | PATH- | CHURCH | COMMUNITY | GENERAL | SPECIAL | |
|------|-----------------------------|-----------|-----------|--------|--------|---------|--------|-----------|----------|------------|------------|
| H | PAYEE | AMOUNT | BUDGET | BLDG | AUDIO | FINDERS | SCHOOL | SERVICES | IMPROV. | MINISTRIES | CONF. FUND |
| 2862 | Andy Carpenter | 230.02 | | | | 230.02 | | | | | |
| 2863 | AT&T | 86.00 | 86.00 | | | | | | | | |
| 2864 | American Express | 2,402.75 | 2,402.75 | | | | | | | | |
| 2865 | Gerald Moore | 2,500.00 | | | | | | | 2,500.00 | | |
| 2866 | J&S Maintenance | 1,220.00 | 1,220.00 | | | | | | | | |
| 2867 | Kelly Steward | 100.00 | | 100.00 | | | | | | | |
| 2868 | Void | | | | | | | | | | |
| 2869 | Anthony Booth | 218.25 | 218.25 | | | | | | | | |
| 2870 | S.D. Academy | 300.00 | | | | | 300.00 | | | | |
| 2871 | Vinevard Doors | 1,100.00 | | | | | | | 1,100.00 | | |
| 2872 | Youth Group Promotions | 160.00 | | 160.00 | | | | | | | |
| 2873 | La Mesa Florist | 188.55 | 188.55 | | | | | | | | |
| 2874 | Margaret Burns | 1.299.62 | 948.14 | | | | | 351.48 | | | |
| 2875 | J&S Maintenance | 900.00 | 900.00 | | | | | | | | |
| 2876 | Jeremy Smith | 600.00 | | | 600.00 | | | | | | |
| 2877 | Jim Banks | 130.00 | 130.00 | | | | | | | | |
| 2878 | AT&T | 142.00 | 142.00 | | | | | | | | |
| 2879 | San Diego Wireless | 27.09 | 27.09 | | | | | | | | |
| 2880 | Postmaster | 175.00 | 175.00 | | | | | | | | |
| 2881 | XO Communications | 729.98 | 729.98 | | | | | | | | |
| 2882 | S.E. California Conference | 7.314.85 | 7.142.91 | | | 171.94 | | | | | |
| 2883 | Lucy Perez | 672.60 | | | | | | 672.60 | | | |
| 2884 | Lillian Lui | 4,809.80 | | | | | | 4,809,80 | | | |
| 2885 | Christian Resources | 1.035.00 | 1.035.00 | | | | | | | | |
| 2886 | American Express | 1.931.52 | 1,931.52 | | - | | | | | | |
| 2887 | SDG&E | 2,105.13 | 2,105.13 | | | | | | | | |
| 2888 | Southeastern Cal. Conf. SDA | 57,081.41 | | | | | | | | | 57,081.41 |
| | Total Disbursements | 87,459,57 | 19.382.32 | 260.00 | 600.00 | 401.96 | 300.00 | 5,833,88 | 3,600,00 | | 57,081.41 |
| | Expense items adjustments: | | | | | | | ., | | | CINCLIN |
| 2406 | Voided: Leonard Barnes | (54.95) | (54.95) | | | | | | | | |
| 2413 | Voided: Malcolm Walters | (100.00) | | | | | | (100.00) | | | |
| | Returned item charged (NSF) | 7.50 | 7.50 | | | | | (105100) | | | |
| | Total Disbursements | 87,312.12 | 19,334.87 | 260.00 | 600.00 | 401.96 | 300.00 | 5,733,88 | 3,600.00 | | 57,081,41 |

Jewel Checks Written Report

JEWEL CHECKS WRITTEN REPORT - SAMPLE

| Tota | Amount | Account | Memo | Payee | Date | Chk. # |
|----------|-----------|--|---|---|----------|--------|
| 484.4 | 484.43 | Custodian / Janitorial Services | Payroll (Custodian / Janitorial Services) | | 12/1/12 | -305 |
| 101.9 | 101.95 | Trash (Advance Waste Disposal) | Trash / Waste Management Services | Advance Disposal Company, Inc. | 12/7/12 | -302 |
| 46.0 | 46.00 | Exterminator / Pest Control (Dewey) | Exterminator / Pest Control Services | | 12/7/12 | -303 |
| 397.6 | 397.61 | Electric Utilities (Southern California Ed | Electric Utilities | Southern California Edison (SCE) | 12/7/12 | -304 |
| 136.3 | 136.38 | Office Supplies & Photocopy Services | Bulletin Printing | Montgomery, Debra | 12/7/12 | -306 |
| 436.0 | 436.00 | Juniors / Early-Teens / Youth (Activity | SECC Youth Ministries | | 12/7/12 | -307 |
| 400.0 | 400.00 | Tuition Assistance (K-12) | | | 12/12/12 | -308 |
| 645.0 | | Church School Operations / School Subs | Church Subsidy | | 12/12/12 | -309 |
| 30.4 | | Natural Gas (Southwest GAS Corporatio | Natural Gas Utillity (Monthly Bill) | Southwest GAS Corporation | 12/12/12 | -311 |
| 340.0 | 340.00 | Mortgage Payment (Pacific Union Revol | Monthly Mortgage Payment | Pacific Union Conference, (Revolving F | 12/12/12 | -312 |
| 141.6 | 141.62 | Janitorial / Cleaning Supplies | | Mesquit's Vacuums & Janitorial Supplies | 12/12/12 | -317 |
| 10.0 | 10.00 | Water & Sewage Treatment (Hesperia W | Water use | Hesperia Water District | 12/19/12 | -313 |
| 268.0 | 268.01 | Water & Sewage Treatment (Hesperia W | Water use | Hesperia Water District | 12/19/12 | -314 |
| 22.8 | 22.80 | Advertising: Yellow Pages (SuperMedia) | Advertising: "Yellow Pages" (November | SuperMedia, LLC, (Yellow Pages) | 12/19/12 | -315 |
| 241.8 | 241.83 | Telephone & Internet Service (Verizon) | Telephone & Internet Service | Verizon Communications Company | 12/19/12 | -316 |
| 106.6 | 106.67 | Equipment Purchase & Repair | Desk Chair for Pastor's Office | High Desert Office Furniture | 12/21/12 | -318 |
| 45.4 | 45.43 | Adventist Book Center (ABC) | Sabbath School Books / Resources | | 12/26/12 | -319 |
| | 10,520.40 | | Conference Remittance for December 20 | SE California Conference of Seventh-da | 12/31/12 | -320 |
| | 164.60 | Sabbath School Missions (12 Sabbaths) | | | | |
| | 429.04 | Sabbath School (13th Sabbath) | | | | |
| | 199.00 | World Budget | | | | |
| | 583.74 | ADRA (Disaster / Famine) | | | | |
| | 406.69 | Adventist World Radio (AWR) | | | | |
| | | Conference Church / School Building Fu | | | | |
| | 22.00 | Adventist Community Services (ACS) | | | | |
| 12,465.4 | 130.00 | Conference Budget | | | | |

Total Checks 16,319.66

QuickBooks Check Detail

| 4/02/14 | | | Check January throu | | | |
|---------|-------|------------|------------------------|------|---------------------------------------|-----------------|
| Туре | Num | Date | Name | Item | Account | Paid Amount |
| heck | | 02/03/2014 | Frontier Communi | | Provident Bank 3 | |
| | | | | | Telephone Expense | -106.92 |
| OTAL | | | | | | -106.92 |
| heck | | 02/03/2014 | Southern CA Edis | | Provident Bank 3 | |
| | | | | | Utilities - Electric | -341.12 |
| OTAL | | | | | | -341.12 |
| heck | | 02/03/2014 | Southern CA Gas | | Provident Bank 3 | |
| | | | | | Utilities - Gas | -131.97 |
| OTAL | | | | | | -131.97 |
| heck | Debit | 01/24/2014 | Provident Bank | | Provident Bank 3 | |
| | | | | | Bank Service Charg | -255.00 |
| OTAL | | | | | | -255.00 |
| heck | E-chk | 01/03/2014 | Harland Clarke | | Provident Bank 3 | |
| | | | | | Office Supplies | -218.82 |
| OTAL | | | | | | -218.82 |
| heck | E-chk | 01/03/2014 | Frontier Communi | | Provident Bank 3 | |
| | | | | | Telephone Expense | -106.76 |
| OTAL | | | | | | -106.76 |
| heck | E-chk | 01/03/2014 | Southern CA Edis | | Provident Bank 3 | |
| | | | | | Utilities - Electric | -308.25 |
| OTAL | | | | | | -308.25 |
| heck | E-chk | 01/03/2014 | Southern CA Gas | | Provident Bank 3 | |
| | | | | | Utilities - Gas | -88.92 |
| OTAL | | | | | | -88.92 |
| heck | 5239 | 01/14/2014 | Inland Builders Su | | Provident Bank 3 | |
| | | | | | Office Supplies | -9.16 |
| DTAL | | | | | | -9.16 |
| heck | 5240 | 01/14/2014 | Inland Builders Su | | Provident Bank 3 | |
| | | | | | Office Supplies | -20.50 |
| OTAL | | | | | | -20.50 |
| heck | 5241 | 01/16/2014 | Inland Builders Su | | Provident Bank 3 | |
| | | | | | Repairs and Mainte Office Supplies | -6.01 -23.97 |
| DTAL | | | | | | -29.98 |

Note: Attach invoice, disbursement voucher, or other evidence of authorization for payment to the upper portion of this form and fill in information called for on the blank lines below.

If no invoice is available (which will be the case for such items as rent and loan payments) fill in the requested information below and place this form in the disbursement voucher file in regular numerical order according to check number.

DO NOT ATTACH THE CANCELED CHECK TO THIS SHEET.

| DATE | AMOUNT \$ | _ |
|-----------|-----------|---|
| PAID TO | | _ |
| FOR | | _ |
| CHARGE TO | | _ |

Form D-2

CHECK REQUEST

| Date: | | |
|-------------|-----|--|
| Requested b | ру: | |
| Pay to: | | |
| Amount: \$ | | |
| Purpose: _ | | |
| Charge to:_ | | |
| Approved: | | |

Disbursement Voucher File

 File paid invoices/cash register receipts in numerical order in a folder or binder.



CLOSE MONTH

Make sure all income and expenses for month entered

Last check is usually the conference remittance check

AFTER MONTH CLOSING

BANK RECONCILIATIONS

MONTHLY REPORTS

FINANCIAL STATEMENTS

Monthly

- At minimum should have beginning balances, income, expense and ending balances for all local funds
- List of checks written
- Balances of bank and investment accounts that agree to the fund balances

REQUIREMENTS FOR AFFILIATE GROUPS

 Same accounting and record-keeping requirements as church

Audited at the same time as mother church

AUDIT NOTIFICATION PROCEDURE

Every 2 years

Notification letter

Allow 21 days for records to be provided

| | | Seventh-day ADVENTIST CHURCH | Southeastern California Confer |
|--------|-----------------------|--|--|
| Marc | h 18, | 2014 Seventh-day Adventist Church | Auditing 11330 Pierce Street P. 0. Box 8050 Riverside, Colifornio 92515-8050 (951) 509-2374 Fax: (951) 509-2377 http://soc.etduartict.com |
| Dear | Churc | h Treasurer: | http://secc.netadventist.org |
| will r | need th | like to do the regular audit for your church books. There is a period of 2 year e documents from January 1, 2012 , through December 31, 2013 . Here is a list he audit: | |
| | 1. | Affidavit: List of church's Bank and Investment Accounts. The form is en Please be sure that both the pastor and treasurer sign the affidavit. | nclosed with this letter. |
| | 2. | Cash Receipts and Disbursement Journals. Please send the cash receipournals stating clearly the local church funds. If you are using a computer so the Detail General Ledger of each account. For <u>QuickBooks</u> or <u>Jewel</u> users copy on a CD or flash drive. | oftware, please include |
| | 3. | Financial Statements including Balance Sheet as presented to the church boa | urd. |
| | 4. | All Bank Statements with reconcilement papers (including a copy of the statement and canceled checks). Please separate the checks and place the state binder or manila folder. | |
| | 5. | Canceled Checks. Please put these in numerical order. | |
| | | | |
| _ | 6. | Investments. We will need all the records for your savings accounts and other | investments. |
| | | Loan and Debts. Please provide the records of any loans and debts that the ch | |
| | 7. | | urch might have. invoices and receipts g check number, date, |
| | 7. 8. | Loan and Debts. Please provide the records of any loans and debts that the ch D-2 Forms. These should be in numerical order by check number with attached. If you are printing duplicate checks or have a check stub showin amount, payee and account to be charged, you may attach the receipts and vo | urch might have. invoices and receipts g check number, date, uchers to it in place of |
| | 7. 8. 9. | Loan and Debts. Please provide the records of any loans and debts that the ch D-2 Forms. These should be in numerical order by check number with attached. If you are printing duplicate checks or have a check stub showin amount, payee and account to be charged, you may attach the receipts and vo the D-2 Form. Check Register. If the checkbook is loose-leaf, we need only the register for | urch might have. invoices and receipts g check number, date, uchers to it in place of or the audit. Keep the zations for the annual or investment accounts, |
| | 7. 8. 9. 10. | Loan and Debts. Please provide the records of any loans and debts that the ch D-2 Forms. These should be in numerical order by check number with attached. If you are printing duplicate checks or have a check stub showin amount, payee and account to be charged, you may attach the receipts and vo the D-2 Form. Check Register. If the checkbook is loose-leaf, we need only the register for unwritten checks to pay current bills. Church Board and Finance Committee Minutes. We check the authori budget, for all out-of-the-ordinary expenditures, for opening and closing bank of and authorizing signatures and signature changes on accounts. If you do r | urch might have. invoices and receipts g check number, date, uchers to it in place of or the audit. Keep the zations for the annual or investment accounts, tot have copies of the into one folder and the |

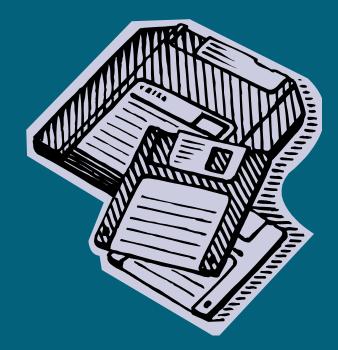
RECORDS DECICI

- Affidavit
- Cash receipts and Disbursements journals
- Detail General Ledger
- Financial statements including Balance Sheet
- All bank statements for all accounts
- Bank reconciliations
- Canceled checks
- Investments
- Loans and Debts
- Disbursement file (D-2's) Receipts and vouchers
- Check register
- Board and Finance Committee minutes
- SECC Monthly & Weekly Receipts Summary
- □ 1096 Annual Summary and 1099 Misc. forms



AUDIT FINDINGS

- Bank reconciliations
- Board minutes
- Financial statements
- Cash Receipts
- Disbursements
- Remittance to Conference
- School Subsidy
- □ Payroll & 1099
- Overspent department funds
- Inactive local church funds
- Investments out of policy



1099-Misc.

- Each church needs to have an EIN number.
- Apply online or use the form in manual.
- If you pay independent contractors for services, make sure they complete a W-9 form.
- Also for honorarium payments \$600 or more, make sure payee completes a W-9 or honorarium payment information form.

1099-Misc.

At end of each year, need to issue 1099-Misc. form for payments of \$600 or more.

□ Issue to payee by January 31 of following year.

Send 1096 summary to IRS by January 31.

■ Keep copies of 1099 and 1096 for audit.

GIFTS/HONORARIUMS TO PASTORS AND OTHER CONFERENCE EMPLOYEES

These gifts/honorariums are considered taxable income and must be processed through Conference payroll.

AUDIT PROCESS

Draft to treasurer and opportunity to respond to findings.

 After treasurer's response is received or due date passed, then full distribution.

AUDIT PROCESS

 If no treasurer's response, unsatisfactory response or incomplete response, a church board response is requested to learn what actions the board has taken to rectify deficiencies.

 Conference Audit Committee reviews all audits on a quarterly basis.

Role of auditorInform treasurers

 Assist treasurers in safeguarding credibility

 Answer questions and provide assistance before audit
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