

AUDITING

Contact Information

Director: Faith Whitter

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Secretary:

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REPORTS NEEDED FOR AUDIT

JEWEL

Account Journal – all bank accounts

Accounts List

Checks Written Report

Deposit report

Financial Summary – detail

Financial Summary – monthly

Transfer Report

Back-up copy of Jewel

QUICKBOOKS

Balance Sheet YTD

Balance Sheet Detail (*optional*)

Check Detail

Deposit Detail

General Ledger

Profit & Loss YTD

Trial Balance

Back-up copy of QuickBooks

CHURCH/SCHOOL AUDIT NOTIFICATION PROCEDURES

The Conference Treasury by policy is expected to perform audits of all conference churches on a biannual basis and schools on an annual basis.

The purpose of the audit is to assure church members and church/school leaders that an objective and professionally conducted financial review audit has been conducted, that appropriate financial procedures are being followed, that accurate records are being kept, that reporting is factual and consistent, and that trust fund monies contributed both for local and wider church missions are being used appropriately.

The notification procedure for audit preparation follows. It is anticipated that Step I(a) will be sufficient for audit materials acquisition or on-site appointments by the conference audit team. However, in the event that an unsatisfactory response is received after Step I(a) notification, Step I(b) through Step III as needed will follow.

Step I

- A. A written request from auditing will be sent to church/school treasurer with copy to pastor/principal requesting records with a required written or oral response to the auditor within 21 days of the first letter informing the conference auditor of the date that the complete records will be delivered to the conference office, or in the case of a field audit, the date the auditor is free to begin the audit.
- B. Within thirty days after the first request letter from auditing was issued, if no response has been received, a second written request is sent to the church/school treasurer, with copies to the pastor/principal, head elder, school board chairperson, and finance chairperson, asking for a written response in fourteen days with a firm date for financial records to be delivered within thirty days of issuance of the second letter.
- C. Documentation of all written and oral (phone, voice mail messages, etc.) communications with the church/school treasurer will be accumulated in the conference auditor's office.

Step II

In the event that Step IA and IB do not provide the records or firm agreed-on site audit date,

- A. A third letter from auditing will be written and addressed to the church pastor/ principal, school board chairperson/church board chairperson and head elder with request that this matter be presented to the board for resolution, (with a copy to the treasurer), urging that attention be given to this matter and that assistance be given to the treasurer. Copies of all previous correspondence (written and oral) will accompany this third letter.
- B. If a suitable letter or call is not received within 14 days of issuing the third letter, the church pastor/principal, church treasurer/school treasurer, church board chair/school board chair, and head elder will be invited to a meeting at the conference office with the respective vice-president/ Education Department School representative, and conference officers (President, Secretary, Treasurer) to resolve the matter.

CHURCH/SCHOOL AUDIT NOTIFICATION PROCEDURES - *Continued*

Step III

- A. If a suitable response is not received within 30 days following the conference office meeting, a fourth letter will be mailed to all the church leaders/school board members listed in the conference directory for that specific church/school advising them of the difficulty in obtaining records for auditing purposes and stating that without the independent opportunity for review which the audit provides, the conference is unable to provide their church/school leadership and membership constituency the required verification of the validity of the financial reports they receive, or records process, for the receipts or disbursements from their church treasury. The letter will also contain a recommendation that this matter be taken before the church/school board for urgent resolution. A conference officer, or vice-president, or Education Department School representative, or auditor will attend the next church/school board when this item is discussed. Conference officers and the respective vice-president/conference education superintendent will receive copies of all outgoing Step II and III letters and notices.
- B. A conference officer (President, Secretary, Treasurer), conference vice-president, or auditor who has met with the church board will bring back a report to the next conference executive committee concerning actions taken by the board to rectify the problem.

Step IV

The Executive Committee will receive a report of all the efforts made and the resolution. However, ultimate failure to provide the required reports and records for audit or a firm field audit date will invite executive committee action.



Auditing

11330 Pierce Street
Riverside, California 92505-3303
Mail: P.O. Box 79990
Riverside, California 92513-1990
Office: (951) 509-2374
Fax: (951) 509-2377
Web: seccadventist.org

Seventh-day Adventist Church

Dear Church Treasurer:

It is time once more to conduct the audit of your church books. There is a period of **2 years** for us to review. We will need the documents from **January 1, 2015**, through **December 31, 2016**. Here is a list of the records that are needed for the audit:

- ☐ 1. **Affidavit: List of church's Bank and Investment Accounts.** The form is enclosed with this letter. Please be sure that both the pastor and treasurer sign the affidavit.
- ☐ 2. **Cash Receipts and Disbursement Journals.** Please send the cash receipts and disbursement journals stating clearly the local church funds. If you are using a computer software, please include the Detail General Ledger of each account. For QuickBooks or Jewel users, please send a backup copy on a CD or flash drive.
- ☐ 3. **Financial Statements including Balance Sheet** as presented to the church board.
- ☐ 4. **All Bank Statements with reconciliation papers (including a copy of the January 2017 bank statement and canceled checks).** Please separate the checks and place the statements in a three-ring 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.
- ☐ 7. **Loan and Debts.** Please provide the records of any loans and debts that the church might have.
- ☐ 8. **D-2 Forms.** These should be in numerical order by check number with invoices and receipts attached. If you are printing duplicate checks or have a check stub showing check number, date, amount, payee and account to be charged, you may attach the receipts and vouchers to it in place of the D-2 Form.
- ☐ 9. **Check Register.** If the checkbook is loose-leaf, we need only the register for the audit. Keep the unwritten checks to pay current bills.
- ☐ 10. **Church Board and Finance Committee Minutes.** We check the authorizations for the annual budget, for all out-of-the-ordinary expenditures, for opening and closing bank or investment accounts, and authorizing signatures and signature changes on accounts. If you do not have copies of the minutes, please obtain them from your church clerk.
- ☐ 11. **SECC Monthly & Weekly Receipts Summary.** Please separate the weekly into one folder and the monthly into another folder, if possible, or place the monthly summary on top for each month.
- ☐ 12. **1096 Annual Summary and 1099 Miscellaneous Forms.** Please provide copies of these forms that were submitted to the Internal Revenue Service Center using your church's tax identification number.

Please do the following:

1. Be sure that you are sending each record requested and check the box provided for each item.
2. Make a copy of this letter for your records and send a copy with the audit records.
3. Check the best way to contact you during the audit:

☐ Phone ☐ Daytime (hours) _____ Phone # _____

☐ Evening (hours) _____ Phone # _____

☐ Email: _____

Please respond by **April 6, 2017**, by either sending the records for audit or informing me of the date the records will be sent. I can be reached by email at Faith.Whitter@seccsda.org or by phone at 951-509-2373.

Thanks for your cooperation!

Sincerely,

Faith Whitter, Conference Auditing Department Director

xc: Church Pastor
Conference Treasurer

Enclosure

PLEASE RETAIN A COPY OF THIS LETTER FOR YOUR INFORMATION

TYPES OF AUDIT FINDINGS

Bank Reconciliations

- All bank statements provided and monthly reconciliations done
- Reconciled bank balances agree to total fund balances

Church Board Minutes

- All board minutes provided
- Verify actions of a financial nature (opening and closing of bank accounts, change of signatures, board approved expenses)

Financial Statements

- All monthly financial statements provided
- Test for accuracy and completeness

Receipts

- Deposits made timely
- Income entered in receipts journal matches bank deposits and SECC weekly/monthly reports in total and breakdown
- Non-tax deductible income handled correctly. (e.g. contributions to specific individuals, ticket purchases, church retreat payments)
- Interest from bank and investment accounts posted

Disbursements

- All checks, automatic bank payments and bank charges entered and posted to appropriate fund in disbursements journal.
- Voucher file provided and organized in check number/online payment number order.
- Adequate supporting documentation for every disbursement

Remittance to Conference

- Due by the 10th but in our audits we test for the 15th

School Subsidy

- Current

Payroll

- All employees should be processed through Conference Human Resources.
- All payments to employees should be processed through Conference payroll.

1099-Miscellaneous

- Independent contractors paid \$600 or more per calendar year issued 1099-Misc. Forms by January 31st of following year

Overspent & Inactive Local Funds

- Report on overspent or inactive funds

Investments Out-of-Policy

- Report on investments outside of NAD working policy



SEVENTH-DAY
ADVENTIST®
CHURCH

Southeastern California Conference

Auditing

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Date _____

To the Church Board
Church Name _____
City, California _____

Process for Response to Audit Findings

Enclosed is the audit report the conference auditor has prepared for your church for the period of _____. The audit distribution process is as follows:

- First we mail a draft copy of the audit report in a limited release to the church treasurer.
- A cover letter accompanies the draft report. The two documents enable the church treasurer to review the report and respond to the auditor regarding significant findings by a certain date.
- The auditor will receive the church treasurer's response, review it, and make revisions if necessary, to the draft report. If the church treasurer's response is not fully satisfactory, the church board will be asked to respond.
- The revised report with support materials (enclosures) is distributed to the pastor, head elder, treasurer, and church board chairperson.
- **The church board chairperson is responsible for ensuring that all church board members receive a copy of the complete audit report with support materials; that the board discusses the findings and makes resolutions addressing any deficiencies.**
- **Finally, a response form that is sent to the church board chairperson needs to be completed and returned to the auditor along with a letter outlining the board's response and the appropriate plan of actions taken for the audit findings. The response form along with the copy of the board minutes and letter quoting the board's response to the findings needs to be sent to the auditor by the date indicated on the response form and audit report.**
- Any questions about the audit review process can be clarified by telephone conversation with the auditor.

JEWEL FINANCIAL SUMMARY - SAMPLE

SDA Church		Financial Summary - Detail (Page 1)			
Printed 10/14/2013		For the period from 1/1/2013 to 1/31/2013			
Account	Begin. Bal.	Deposits	Checks	Transfers	Ending Bal.
Tithe		8,392.00	8,392.00		0.00
Sabbath School Mission		496.00	496.00		0.00
Investment		90.00	90.00		0.00
Religious Liberty		419.00	419.00		0.00
Conf Church/School Build		356.00	356.00		0.00
*** Total Conference Funds	0.00	9,753.00	9,753.00	0.00	0.00
Community Service		340.00			340.00
Conference Remittance			60.00		-60.00
Flower Fund		120.00			120.00
Rent for Our Apt/church		4,100.00			4,100.00
Thanks Fund		2,383.00			2,383.00
Cooking Class		1,630.00			1,630.00
Cooking Class Wage			2,258.00		-2,258.00
Misc Mission		1,000.00			1,000.00
Church Building Fund		40.00			40.00
Church Growth		5,202.00			5,202.00
EM Ministry		20.00	1,000.00		-980.00
Literature, books		377.00			377.00
LOCAL MISC		468.00			468.00
Sabbath School Expense		503.00			503.00
Sabbath School Supplies			370.50		-370.50
Church Budget	61,416.85	5,722.00			67,138.85
Flower Expense			240.00		-240.00
CPA Fee			140.00		-140.00
Choir Director Wage			1,200.00		-1,200.00
Church Pianist Wage			400.00		-400.00
Advertisement			1,200.00		-1,200.00
CHURCH EXPENSE					
Office Supplies - Church Expense			681.35		-681.35
Choir Supplies			326.70		-326.70
Potluck Supplies			235.00		-235.00
CHURCH EXPENSE					
Utilities - Church Expense			1,193.91		-1,193.91
Cooking Class Supplies - Church Expense			1,010.32		-1,010.32
Misc. General Expense - Church Expense			288.54		-288.54
Books - Church Expense			717.59		-717.59
Library Subsidy/Gas Expense			300.00		-300.00
CHURCH EXPENSE					
Bldg/Grounds Maintance - Church Expense			1,395.15		-1,395.15
Custodial Expense - Church Expense			750.00		-750.00
*** Total Local Funds	61,416.85	21,905.00	13,767.06	0.00	69,554.79
**** Total Funds	61,416.85	31,658.00	23,520.06	0.00	69,554.79
Checking	61,416.85	31,658.00	23,520.06		69,554.79
**** Total Local Church	61,416.85	31,658.00	23,520.06	0.00	69,554.79

JEWEL DEPOSIT REPORT - SAMPLE

SDA Church

Deposit Report (Page 1)

Printed 10/14/2013

Checking - For the period from Jun. 1, 2013 to Jun. 30, 2013

Dep. #	Date	Account	Memo	Account	Amount	Total
25	6/17/13	Checking	06/15/13 offering de	Tithe	976.00	
				Sabbath School Mission	90.00	
				Investment	20.00	
				Community Service	80.00	
				Flower Fund	390.00	
				Thanks Fund	347.00	
				Cooking Class	2,213.00	
				Church Building Fund	250.00	
				Church Growth	587.00	
				Literature, books	172.00	
				Sabbath School Expense	89.00	
				Church Budget	1,349.00	6,563.00
26	6/23/13	Checking	06/22/13 offering de	Tithe	1,020.00	
				Sabbath School Mission	86.00	
				PSR Christian Summer Y	369.00	
				Community Service	190.00	
				Flower Fund	50.00	
				Rent for Our Apt/church	200.00	
				Thanks Fund	465.00	
				Cooking Class	1,171.00	
				Church Building Fund	4,540.00	
				Church Growth	1,845.00	
				Sabbath School Expense	85.00	
				Church Budget	890.00	10,911.00
27	6/30/13	Checking	06/29/13 offering de	Tithe	4,462.00	
				Sabbath School Mission	139.00	
				Investment	20.00	
				NAD Evangelism	341.00	
				Community Service	60.00	
				Dorcas	70.00	
				Flower Fund	210.00	
				Chin's Refund	600.00	
				Rent for Our Apt/church	850.00	
				Thanks Fund	415.00	
				Cooking Class	938.00	
				Church Building Fund	1,050.00	
				Church Growth	1,095.00	
				Literature, books	507.00	
				Sabbath School Expense	139.00	
				Church Budget	1,650.00	12,546.00
28	6/30/13	Checking	06/30/13 offering de	Tithe	1,796.00	
				Sabbath School Mission	117.00	
				Investment	30.00	
				Adventist Chaplaincy Mi	353.00	
				Community Service	252.00	
				Flower Fund	600.00	
				Rent for Our Apt/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	
				Church Budget	1,130.00	19,613.00
Total Deposits						49,633.00

JEWEL CHECKS WRITTEN REPORT - SAMPLE

SDA Church

Printed 10/16/2013

Checks Written Report (Page 1)

CHECKING ACCOUNT - For the month ending Dec. 31, 2012

Chk. #	Date	Payee	Memo	Account	Amount	Total
-305	12/1/12	SE Calif. Conference of 7th-Day Advent	Payroll (Custodian / Janitorial Services)	Custodian / Janitorial Services	484.43	484.43
-302	12/7/12	Advance Disposal Company, Inc.	Trash / Waste Management Services	Trash (Advance Waste Disposal)	101.95	101.95
-303	12/7/12	Dewey Pest Control	Exterminator / Pest Control Services	Exterminator / Pest Control (Dewey)	46.00	46.00
-304	12/7/12	Southern California Edison (SCE)	Electric Utilities	Electric Utilities (Southern California Ed	397.61	397.61
-306	12/7/12	Montgomery, Debra	Bulletin Printing	Office Supplies & Photocopy Services	136.38	136.38
-307	12/7/12	SE Calif. Conference of 7th-Day Advent	SECC Youth Ministries	Juniors / Early-Teens / Youth (Activity	436.00	436.00
-308	12/12/12	Victor Valley Seventh-day Adventist Sch	tuition assistance	Tuition Assistance (K-12)	400.00	400.00
-309	12/12/12	Victorville Seventh-day Adventist Churc	Church Subsidy	Church School Operations / School Subs	645.00	645.00
-311	12/12/12	Southwest GAS Corporation	Natural Gas Utility (Monthly Bill)	Natural Gas (Southwest GAS Corporatio	30.46	30.46
-312	12/12/12	Pacific Union Conference, (Revolving F	Monthly Mortgage Payment	Mortgage Payment (Pacific Union Revol	340.00	340.00
-317	12/12/12	Mesquit's Vacuums & Janitorial Supplies	Janitorial / Cleaning Supplies	Janitorial / Cleaning Supplies	141.62	141.62
-313	12/19/12	Hesperia Water District	Water use	Water & Sewage Treatment (Hesperia W	10.00	10.00
-314	12/19/12	Hesperia Water District	Water use	Water & Sewage Treatment (Hesperia W	268.01	268.01
-315	12/19/12	SuperMedia, LLC, (Yellow Pages)	Advertising:"Yellow Pages" (November	Advertising: Yellow Pages (SuperMedia)	22.80	22.80
-316	12/19/12	Verizon Communications Company	Telephone & Internet Service	Telephone & Internet Service (Verizon)	241.83	241.83
-318	12/21/12	High Desert Office Furniture	Desk Chair for Pastor's Office	Equipment Purchase & Repair	106.67	106.67
-319	12/26/12	Adventist Book Center (ABC)	Sabbath School Books / Resources	Adventist Book Center (ABC)	45.43	45.43
-320	12/31/12	SE California Conference of Seventh-da	Conference Remittance for December 20	Tithe	10,520.40	
				Sabbath School Missions (12 Sabbaths)	164.60	
				Sabbath School (13th Sabbath)	429.04	
				World Budget	199.00	
				ADRA (Disaster / Famine)	583.74	
				Adventist World Radio (AWR)	406.69	
				Conference Church / School Building Fu	10.00	
				Adventist Community Services (ACS)	22.00	
				Conference Budget	130.00	12,465.47
Total Checks						16,319.66

QUICKBOOKS DEPOSIT DETAIL - *SAMPLE*

Deposit Detail November 2013

Type	Num	Date	Name	Account	Amount
Deposit		11/02/2013		Provident Bank 3 -...	4,017.08
				01 Tithes	-1,397.23
				03 Sabbath School ...	-76.40
				53 Conference Bud...	-16.00
				112 Building Fund	-222.11
				125 Sabbath School	-53.97
				126 Church Budget	-2,251.37
TOTAL					-4,017.08
Deposit		11/09/2013		Provident Bank 3 -...	1,675.43
				01 Tithes	-899.71
				112 Building Fund	-273.37
				125 Sabbath School	-36.60
				126 Church Budget	-465.75
TOTAL					-1,675.43
Deposit		11/16/2013		Provident Bank 3 -...	1,833.76
				01 Tithes	-1,087.60
				108 Vacation Bible ...	-45.00
				112 Building Fund	-375.26
				116 Special Fund	-161.00
				119 Community Ser...	-40.00
				125 Sabbath School	-21.33
				126 Church Budget	-103.57
TOTAL					-1,833.76
Deposit		11/23/2013		Provident Bank 3 -...	4,290.30
				01 Tithes	-2,108.71
				112 Building Fund	-348.43
				114 Pathfinders Club	-80.00
				125 Sabbath School	-24.01
				126 Church Budget	-1,729.15
TOTAL					-4,290.30
Deposit		11/30/2013		Provident Bank 3 -...	466.10
				116 Special Fund	-466.10
TOTAL					-466.10
Deposit		11/30/2013		Provident Bank 3 -...	1,971.51
				01 Tithes	-1,211.00
				112 Building Fund	-136.92
				116 Special Fund	-199.00
				125 Sabbath School	-37.59
				126 Church Budget	-387.00
TOTAL					-1,971.51
Deposit		11/30/2013		Provident Bank 3 -...	0.93
				Interest Earned	-0.93
TOTAL					-0.93

QUICKBOOKS CHECK DETAIL - *SAMPLE*

Check Detail July 1 - 30, 2013

Type	Num	Date	Name	Item	Account	Paid Amount
Check		07/10/2013			Provident Bank 3 -...	
					Bank Service Charg...	-25.00
TOTAL						-25.00
Check		07/10/2013			Provident Bank 3 -...	
					Bank Service Charg...	-15.00
TOTAL						-15.00
Check		07/25/2013			Provident Bank 3 -...	
					Bank Service Charg...	-35.00
TOTAL						-35.00
Check	E-chk	07/03/2013	Frontier Communi...		Provident Bank 3 -...	
					Telephone Expense	-98.67
TOTAL						-98.67
Check	E-chk	07/03/2013	Southern CA Gas ...		Provident Bank 3 -...	
					Utilities - Gas	-72.55
TOTAL						-72.55
Check	E-chk	07/03/2013	Southern CA Edis...		Provident Bank 3 -...	
					Utilities - Electric	-848.27
TOTAL						-848.27
Check	5113	07/09/2013	Inland Builders Su...		Provident Bank 3 -...	
					Repairs and Mainte...	-16.72
TOTAL						-16.72
Check	5114	07/10/2013	City of Blythe		Provident Bank 3 -...	
					Utilities - Water & ...	-262.50
TOTAL						-262.50
Check	5115	07/10/2013	Calexico Mission ...		Provident Bank 3 -...	
					Calexico Mission Sc...	-100.00
TOTAL						-100.00
Check	5116	07/10/2013	Calexico Mission ...		Provident Bank 3 -...	
					Calexico Mission Sc...	-100.00
TOTAL						-100.00
Check	5117	07/10/2013	DMV		Provident Bank 3 -...	
					Auto & Gas	-263.00
TOTAL						-263.00

FINANCIAL SUMMARY REPORT
SAMPLE SDA CHURCH
August 2017

	ACCT	OPENING	RECEIVED	TOTAL	DISBURSED	Transfer	CLOSING
	#	BALANCE				In/(Out)	BALANCE
CHURCH BUDGET	126	51,689.74	30,005.63	81,695.37	19,334.87	9,000.00	71,360.50
BUILDING FUND	112	202,289.00	1,294.87	203,583.87	260.00	2,000.00	205,323.87
CHURCH SCHOOL	124	6,042.12	800.00	6,842.12	300.00		6,542.12
COMMUNITY SERVICES	119	1,665.52	2,307.60	3,973.12	5,733.88	300.00	(1,460.76)
ENDOWMENT FUND	116	50,000.00	365.00	50,365.00			50,365.00
EVANGELISM	109	12,216.65	5.00	12,221.65		3,500.00	15,721.65
GENERAL IMPROVEMENT	90	8,948.01	3,500.00	12,448.01	3,600.00		8,848.01
NEEDY POOR	107	150.42		150.42			150.42
PATHFINDERS	114	5,744.26	933.31	6,677.57	401.96	200.00	6,475.61
RESERVE	95	5,525.75		5,525.75			5,525.75
YOUTH	110	1,489.50	165.00	1,654.50			1,654.50
AUDIOVISUAL	90	346.57	1,650.00	1,996.57	600.00		1,396.57
WOMEN'S MINISTRY	93	1,456.40	21.00	1,477.40			1,477.40
RENTAL INCOME	94	20,283.60	1,000.00	21,283.60		(15,000.00)	6,283.60
Total Local Church Funds		367,847.54	42,047.41	409,894.95	30,230.71	0.00	379,664.24
CONFERENCE FUNDS		0.00	57,081.41	57,081.41	57,081.41		0.00
Total Cash and Bank		367,847.54	99,128.82	466,976.36	87,312.12	0.00	379,664.24
Bank of America - Checking		37,227.54	98,389.24	135,616.78	87,312.12	1,000.00	49,304.66
Bank of America - Savings		200,000.00	83.33	200,083.33			200,083.33
Bank of America - CD		125,000.00	156.25	125,156.25			125,156.25
Wells Fargo Bank - Checking		5,620.00	500.00	6,120.00		(1,000.00)	5,120.00
Total Cash and Bank		367,847.54	99,128.82	466,976.36	87,312.12	0.00	379,664.24

**CASH DISBURSEMENT JOURNAL
SAMPLE SDA CHURCH
AUGUST 2017**

CHK #	PAYEE	CHECK AMOUNT	CHURCH BUDGET	CHURCH BLDG	IT/ AUDIO	PATH- FINDERS	CHURCH SCHOOL	COMMUNITY SERVICES	GENERAL IMPROV.	SPECIAL 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	Vineyard 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:											
2406	Voided: Leonard Barnes	(54.95)	(54.95)								
2413	Voided: Malcolm Walters	(100.00)						(100.00)			
	Returned item charged (NSF)	7.50	7.50								
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

**CASH RECEIPTS JOURNAL
SAMPLE SDA CHURCH
AUGUST 2017**

ACCOUNT NAME	ACCT #	Aug 3	Aug 10	Aug 17	Aug 24	Aug 31	Other Income/ 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			439.87		1,294.87
AUDIOVISUAL	90	15.00		350.00		1,285.00		1,650.00
CHURCH SCHOOL	124					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		200.00		365.00
EVANGELISM	109		5.00					5.00
GENERAL IMPROVEMENT	92		3,500.00					3,500.00
RENTAL INCOME	94	1,000.00						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/ADJUSTMENTS								
Bank Interest - Savings						83.33		
Bank Interest - CD						156.25		
NSF check				(100.00)				
Total Other Income/Adjustments				(100.00)		239.58		

ABC Seventh-day Adventist Church

Bank Reconciliation Statement

March 31, 2017

Bank of America - Checking Account #1234567

Bank Statement Balance at March 31, 2017

Add: Deposit(s) made but not yet posted on bank statement:

Date of Deposit

03/28/2017

03/28/2017

03/30/2017

Amount

Balance

XXXXX

XXX

XX

XXXX

Total deposits in transit

XXXX

Subtract: *Outstanding checks at March 31, 2017:

Check Date Check Number

12/10/2016 555

02/20/2017 666

03/27/2017 701

03/28/2017 702

XX

XXX

X

XXX

Total outstanding checks

XXXX

Add or Subtract Corrections:

**Differences, if any, in the amount deposited or withdrawn

XX

should be added or subtracted as necessary to correct the errors

XX

Total corrected amount

XX

*****Reconciled Balance at March 31, 2017**

XXXXX

*Outstanding checks are checks that the church/school treasurer included in the church's accounting record that did not clear the bank statement at the end of the statement date.

**Sometimes, bank may make some corrections/errors by posting more or less than your deposited funds or issued checks. After consultation with the bank regarding the errors or correction needed, enter here any adjustments necessary.

***This reconciled balance at March 31, 2017 should be the same amount in the church's general ledger balance at March 31, 2017.

