5 Steps

to Fraud-Proof
Your Church

5 Steps to Fraud-Proof Your Church!

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Georgia-Cumberland Conference

TOTAL OFFERING DEPOSIT COUNT SHEET

Church Name: _____

Date Offering Collected: _____

Denomination	Count	Total
$1		
$2		
$5		
$10		
$20		
$50		
$100		
Total Bills		
1¢		
5¢		
10¢		
25¢		
50¢		
$1		
Total Coins		
Cash Grand Total		
Total Checks*		
Deposit Grand Total		

P.O. Box 12000
Calhoun, GA
30703-7001

Phone: 706-629-7951
Fax: 706-625-3684

SEVENTH-DAY
ADVENTIST
CHURCH

Cash Count
Verified By: _____   _____   _____
　　　　　　　　　　Signature　　　　　　　　　　　Printed Name　　　　　Date

_____   _____   _____
　　　　　　　　　　Signature　　　　　　　　　　　Printed Name　　　　　Date

*Please attach a copy of the
deposit slip accompanying your deposit to the bank. If this deposit slip
　does not itemize all checks, *also* attach an adding machine tape or some other itemized list of checks.

_____ SDA CHURCH
Cash Count Sheet

Date Offering Collected: _____ Church Offering called for:_____

Please Check: ☐ Lamb's Offering ☐ Church Loose Offering ☐ Sabbath School Expense ☐ Mission Offering
☐ Other Offering: _____

Instructions: To help safeguard God's money, two persons must count and record the money. Counters, only complete the shaded boxes listing how many of each kind of currency there is, then place the money and count sheet in the safe for the treasurer. Thank you!

	Bills	How Many	Total $'s Per Treasurer	Coins	How Many	Total $'s Per Treasurer		Bills	How Many	Total $'s Per Treasurer	Coins	How Many	Total $'s Per Treasurer
Counter 1	$1			1¢			Counter 2	$1			1¢		
	$2			5¢				$2			5¢		
	$5			10¢				$5			10¢		
	$10			25¢				$10			25¢		
	$20			50¢				$20			50¢		
	$50			$1				$50			$1		
	$100			Total $'s in Coins				$100			Total $'s in Coins		
	Total $ in Bills		$	Total Value of Bills & Coins		$		Total $ in Bills		$	Total Value of Bills & Coins		$

Counter 1 Signature: _____ Counter 2 Signature: _____ Treasurer's Signature: _____

Print Name:_____ Print Name:_____

_____ SDA CHURCH
Cash Count Sheet

Date Offering Collected: _____ Church Offering called for: _____

Please Check: ☐ Lamb's Offering ☐ Church Loose Offering ☐ Sabbath School Expense ☐ Mission Offering
☐ Other Offering: _____

Instructions: To help safeguard God's money, two persons must count and record the money. Counters, only complete the shaded boxes listing how many of each kind of currency there is, then place the money and count sheet in the safe for the treasurer. Thank you!

	Bills	How Many	Total $'s Per Treasurer	Coins	How Many	Total $'s Per Treasurer		Bills	How Many	Total $'s Per Treasurer	Coins	How Many	Total $'s Per Treasurer
Counter 1	$1			1¢			Counter 2	$1			1¢		
	$2			5¢				$2			5¢		
	$5			10¢				$5			10¢		
	$10			25¢				$10			25¢		
	$20			50¢				$20			50¢		
	$50			$1				$50			$1		
	$100			Total $'s in Coins				$100			Total $'s in Coins		
	Total $ inBills		$	Bills & Coins		$		Total $ in Bills		$	Bills & Coins		$

Counter 1 Signature: _____ Counter 2 Signature: _____ Treasurer's Signature: _____

Print Name:_____ Print Name:_____

[Name] Seventh-day Adventist Church
Envelope Verification Sheet

Sabbath Date: _____

Verification Person #1: _____

Verification Person #2: _____

Env. #	Total on Env.	Amounts Counted	Check #s	Cash
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				

Envelope Total Count _____

Loose Offering Total _____

Deposit Total _____

NOTE: By using this sheet, one saves the time that it takes to write names on the form.
All tithe envelopes should be alphabetized, then numbered sequentially, beginning with #1.
Numbers should coincide with column A on this form.

Adventist Giving Information

- Adventist Giving is free to your church. Your members can use their bank or credit card information to donate and there are no fees of any kind passed on to you.

- Adventist Giving also offers conference and world church funds for your donors to choose from, in addition to tithes and local offerings.

- Adventist Giving directly deposits all the offerings they have received from your donors to your church checking account twice a month.

- Adventist Giving donations can be imported directly into Jewel with just a few clicks, saving the time of entering every donation separately.

- Churches who set up Adventist Giving have typically seen an increase in giving. Sometimes as much as 10-15%, especially among the younger members. We have churches where half or more of their offerings are now coming in through Adventist Giving, which not only saves hours of treasurer data entry time, but is a really safe way to receive offerings, since no cash is changing hands.

- There is now a free Adventist Giving app for smartphones, and members also can set up their account to automatically send a donation to the church at set intervals, donating to the various accounts any way they wish.

How to begin to sign up for Adventist Giving

NOTE: Before you as a treasurer can sign up your local church, you must first be personally registered as a donor in Adventist Giving. So start there. Open a personal Adventist Giving account before you take the next steps.

1) Go to AdventistGiving.org

2) Type in the name of your church. If your church is not signed up, a request box will pop up.

3) Above the first box, they will see the following message: " If you *are* the official treasurer of your church, you can begin the registration process here."

4) Select "begin the registration process here"

5) Follow the instructions.

ADVENTISTGIVING

FOR DONORS

AdventistGiving is a ministry of the North American Division of Seventh-day Adventists IT Services Department.

WHAT IS ADVENTISTGIVING?

AdventistGiving provides a way for you to return tithe and give offerings electronically to any church enrolled in this service in the US, Canada and Guam.

GET HELP
Help@AdventistGiving.org

WEBSITE
https://AdventistGiving.org
When using a computer please use Mozilla Firefox or Google Chrome web browsers.

APPS:
When using mobile devices please use one of our apps available in the Google Play and Apple App stores.

SEARCH FOR ADVENTISTGIVING – 3 WAYS

From your church website:
1. Go to your church website.
2. Click on *Online Giving* link.
3. Click on *Log in* in the top right corner of the screen and then click on *Sign Up.*

4. Enter all information and then click on *Register* at bottom of page.
5. Look for an email from AdventistGiving which contains a link to verify your email address. You can then log into your member account.

From AdventistGiving.org website:
1. Go to https://www.AdventistGiving.org.
2. Search for your church by its name in the search window in the middle of the page.
3. Click on *Log in* in the top right corner of the screen and then click on *Sign Up.*
4. Enter all information and then click on *Register* at bottom of page.
5. Look for an email from AdventistGiving which contains a link to verify your email address. You can then log into your member account.

From a mobile device:
1. Go to AdventistGiving mobile app.
2. Click on *Account* and then click on *Sign Up.*
3. Enter all information on the form that pops up and then click on *Register* at bottom of page.
4. Enter all information and then click on *Register* at the bottom of the page.
5. Look for an email from AdventistGiving which contains a link to verify your email address. You can then log into your member account.

CHANGE YOUR PASSWORD

From a Computer:
1. Go to https://AdventistGiving.org
2. Click on *Log in,* in the upper right corner of the screen.

3. Click on *I forgot my password,* enter your email address and click *Submit.*
4. Look for an email from noreply@AdventistGiving which contains a password change link. If you do not find it in your inbox please check your spam or junk mail folders.
5. Once you've reset your password please go back to the https://AdventistGiving.org page to log in with your new password.

From a Mobile device:
1. Open app and click on *Forgot Password.*
2. Look for an email from noreply@AdventistGiving which contains a password change link. If you do not find it in your inbox please check your spam or junk mail folders.
3. Once you've reset your password please go back to your app to log in with your new password.

CHANGE YOUR ACCOUNT INFORMATION

From a Computer:
1. Go to https://AdventistGiving.org
2. Click on *Log in* at the top right corner of the screen and log in.
3. Click the *down arrow* next to your name, located in the top right corner of the screen and select *Account history and profile.*
4. Click on *Profile* tab.
5. Change your information and then click Save Changes at bottom of page.

From a mobile app:
1. Log into your account.

2. Click on *Account* at the bottom of the screen.
3. Click on *Edit Profile* in the middle of the screen. Make your changes and then click on *Save*.

ADD A SAVED PAYMENT METHOD

From a computer:
1. Log into your member account.
2. Click the down arrow beside your name in the upper right corner of the screen.
3. Select *Account history and profile.*
4. Click on *Wallet.*
5. Click on either *New credit/debit card* or *New electronic check (US only)*.
6. Add a *Nickname* to later identify which bank account you've entered.
7. Click *Submit.*

From an Android App:
1. Log into your member account.
2. Click on *Account* at the bottom of the screen.
3. Under Manage Payment Methods select *Payments*.
4. Click on + sign in the top right corner of the screen.
5. Select "*Checking Account*" or *Credit Card*" and *enter/save* the information.

From an iOS app:
1. Log into your member account.
2. Click on *Account* at bottom of screen.
3. Scroll down and click on *Add/Delete Payment Methods.*
4. Click the + sign at the top of the page
5. Select "*Electronic Check*" or "*Credit Card*" and then *enter/save* the information.

SET UP A RECURRING DONATION

From a computer:
1. Log into your member account and click on *Donate*" to bring up the tithe envelope if it does not automatically come up for you.
2. Make sure that the correct church name is listed above the tithe envelope.
3. Click on *Recurring donation* just above the *Tithe* section of the envelope.
4. Select the *Repeat interval* you would like for your recurring payment and the *Start date.*
5. Complete the tithe envelope according to the categories and amounts you would like to give and click *Continue*.
6. Select the bank information you wish to use for your donations or enter new information if you have not previously done so and click *Continue*.
7. Review the information that shows on the page and make changes if necessary and then click *Confirm payment.*

From a mobile device:
1. Log into your member account.
2. Click on *Account* at the bottom of screen.
3. Scroll down and click on *Add/Delete Payment Methods.*
4. Click on the + sign in the corner of the screen.
5. Select *Electronic Check or Credit Card and then enter and save your bank information.*

TAX RECEIPTS

Tax receipts for donations made through AdventistGiving come from the church that you donated to. Churches are to send these out by the end of January. For more information, please contact your church treasurer.

ADVENTISTGIVIING

for Church Treasurers

How to Get Help

AdventistGiving has a very responsive email support desk. We do not manage a phone support desk. The quickest way to get answers to your questions is to email us. We often must send step by step instructions in response to questions that come in. Please feel free to share this email with your members as well. We provide email support to church treasurers and donors at this address:

Help@AdventistGiving.org

Very Important Year-End Tax Information:

AdventistGiving receives donations **on behalf** of your church. The money initially comes to the North American Division of SDA bank account and we pass it on to you in our twice per month deposits.

December 31: Donations are received by AdventistGiving until midnight in the time zone of the church on December 31. Our *Official deposit report* will be posted to your treasurer's account on January 1 so you can begin your end of year reporting as soon as possible. The deposit to your bank that matches this report will arrive on the 4th business day of January. This report and deposit will contain donations for December 16-31**.** ***All of these donations MUST be recorded in your account program in the year they are received and not carried to the next year so do not close your books until you have added this last report and deposit.***   For more help on this please contact Help@AdventistGiving.org.

 You are to consider donations received by your church when the NAD receives the money and not when your church receives the money from us.

Access your Treasurer's Account

Please use Mozilla Firefox or Google Chrome web browsers when accessing your treasurer's account.

HOW TO LOG INTO YOUR ADVENTISTGIVING TREASURER'S ACCOUNT:

1. Go to: **https://adventistgiving.org**
2. Click on *Log in* in the upper right corner of the screen and log in.
3. Click the down arrow beside your name (or Treasurer User) in the upper right corner of the screen and select the treasurer portal for your church.

YOU WILL USE YOUR TREASURER'S ACCOUNT TO MANAGE ADVENTISTGIVING FOR YOUR CHURCH. YOU CAN:
1. Generate Reports
2. Manage Offering Categories
3. Update bank Information

Generate Donor Transaction Reports

For the security of your church members we do not send reports by email. Please log into your treasurer's account to obtain donor giving information.

Official depots reports are posted twice each month.
- On the *1ˢᵗ day of the month* we post donation information for days 16 to the last day of the month, for the prior month. A deposit that matches that report will be sent to your church bank account on the 4th business day of the month.
- On *16th day of the month* we will post donation information for days 1-15, of the current month. A deposit that matches that report will be sent to your church bank account 3 business days later.

**If the 1st or 16th day of the month falls on a weekend or Holiday, reports will be posted the next *business* day.

Official deposit reports will always match the deposit we send to your church bank account. Please only use the Official deposit reports for posting to your accounting program.

Pending transactions reports provide information about donations that have been given but not yet included in the Official deposit reports. You should not post donations seen in this report to your accounting program since they are still considered pending and may not fully process.

View a date range reports can be helpful for those who post giving figures in church bulletins. However, you should not post donations to your accounting program from this report as it may not match the deposit we send to your bank

HOW TO GET YOUR REPORTS:
1. Go to **https://AdventistGiving.org**
2. Click on *Log in* in the upper right corner of the screen and log in.
3. Click the down arrow beside your name (or Treasurer User) in the upper right corner of the screen and select the treasurer portal for your church.
4. Click on *Generate Reports*. Reports are available print/download in PDF and CSV formats.

Manage Local Offering Categories

As church treasurer you will add/remove and set the order of **the local offering categories** for your church. The Tithe category is already provided at the top of the envelope, as are the Conference/Union and World offering categories. You will not be able to add/delete or change of the order of these categories on the envelope.

VERY IMPORTANT RULES TO FOLLOW:
1. **Do not add Tithe** as a local offering category. We can only receive Tithe donations through the category already provided at the top of the electronic tithe envelope.
2. **Only add specifically named tax-deductible donation categories** to your local offering list. Do not add "Misc" or "Other" non-specific categories. You also **may not add** payment categories of any kind as an offering category. This includes Pathfinder Dues, Facility rent, Tuition, Dues, Fees, book payments, etc.

HOW TO ADD LOCAL OFFERING CATEGORIES:
1. Go to **https://AdventistGiving.org**
2. Click on *Log in* in the upper right corner of the screen and log in.
3. Click the down arrow beside your name (or Treasurer User) in the upper right corner of the screen and select the treasurer portal for your church.

4. Click on *Manage Offering Categories*
5. Click on *Add category*
    a. Enter *Category Name*
    b. Enter *Local* Code (this is your local accounting code, which will appear on your reports if you add it)
    c. Add a *Description* if you wish so your members will better understand the category.
    d. Click on *Save Category*
    e. You will see the category listed at the end of your list. Notice there are columns called:
        i. **Active**: Click the radio button if you want this new category to show on your electronic tithe envelope
        ii. **Featured**: Click this radio button if you want this category to show on the front of the tithe envelope. <u>You can have up to 10 local offering categories appear on the front of the tithe envelope.</u> If you add more than 10 categories, they will appear on the second page of the tithe envelope and you can find them by clicking *More offering categories* under the local offering section of your tithe envelope.
    f. Click on *Commit Changes* to fully save the new category.

HOW TO INACTIVATE/ REMOVE AND/OR FEATURE/UN-FEATURE LOCAL OFFERING CATEGORIES:
1. Go to **https://AdventistGiving.org**
2. Click on *Log in* in the upper right corner of the screen and log in.
3. Click the down arrow beside your name (or Treasurer User) in the upper right corner of the screen and select the treasurer portal for your church.
4. Click on *Manage Offering Categories*
5. Find the category you want <u>Delete or Inactivate:</u>
    a. **To delete**, click on the X if is it available to delete a category. When the X is not available it is because you have already received donations under this category, and you cannot delete it. You can, however, inactivate it.
    b. **To Inactivate**, click on the radio button in the *Active* column so it is white. This inactivates the category and members will not be able to see it.
    c. Click on *Commit Changes* to save.
6. Find the category you want to <u>Feature or Un-Feature:</u>
    a. **To *Featur*e** click on the radio button in the Featured column so that it is black
    b. **To Un-Feature** a category, click on the radio button in the Featured column so that it is white.
    c. Click on *Commit Changes* to save.

HOW TO SET THE ORDER OF YOUR LOCAL OFFERING CATEGORIES:
1. Go to **https://AdventistGiving.org**
2. Click on *Log in* in the upper right corner of the screen and log in.
3. Click the down arrow beside your name (or Treasurer User) in the upper right corner of the screen and select the treasurer portal for your church.
4. Click on *Manage Offering Categories*
5. Click on the offering category and drag it up or down the
6. Click on *Commit Changes* to save the order you have set.

HOW TO ADD LOCAL ACCOUNTING CODES TO THE TITHE, CONFERENCE, AND WORLD OFFERING CATEGORIES:
You may add your local accounting codes to these categories of offerings so that when you see our reports your codes will appear. You cannot make any other changes to these categories.
1. Click on one of the categories (Tithe, Conference or Word).
    a. You will see the offering categories listed under each one.

     i.   Click on the *edit pencil* to add your own accounting code.
    ii.   Enter your local accounting code in the *Override Code* box
    iii.   Click on *Save Category*
    iv.   *Click on Commit Changes to save.*

Non-Local Donations to be sent to Conference

All non-local offerings (Tithe, conference and world offerings) that come in through AdventistGiving are your responsibility to send to your conference, just like you do for money that comes in paper tithe envelopes in your offering plates on Sabbath.

Member Tax Receipts

You are responsible for providing tax receipts for the donations made through the AdventistGiving service just like you do for the cash or checks you collect in your church each Sabbath. You also need to pass on to your conference any non-local funds received through this service.

AdventistGiving Fees

No fees are charged to the donor or to the local church for using AdventistGiving. There are, however, transaction fees that must be paid. AdventistGiving negotiates the lowest possible fees for online giving. The costs are shared by the local conference (70%), union conference (10%), North American Division (10%) and General Conference (10%).

- ***Electronic Checks or savings accounts*** – <u>16 cents</u> per transaction (preferred donation method)
- The cost of **debit cards** *is an average of* <u>0.65%</u> *of the amount given*. If your members are considering using a debit card, please encourage them to save processing fees and use the checking account associated with the debit card instead.
- The cost of **credit cards** *is an average of* <u>2.03%</u> *of the amount given.* (this is the most expensive way to donate)

 As you can see, we do prefer the use of electronic checks whenever possible so that the Conference, the Union, the Division, and the General Conference can keep the costs low and continue to sponsor the use of AdventistGiving and provide the service for free to the local churches.

Internal Controls
for the
Church Treasury Function

Practicing good internal controls is important for protecting the reputation of the treasury staff and for safeguarding tithes and offerings entrusted to the church. Following are some recommendations.

Sabbath Tithes and Offerings

Church loose offerings should be taken by at least two deacons or ushers, to a specified secure, private location away from the sanctuary. No one person should be alone with the offering until it is counted, recorded, and verified by two signatures.

It is important that the loose offering be counted and recorded on an official *Count Sheet* before it is given to the church treasurer to process the deposit. A minimum of two individuals, unrelated to the treasurer or to each other, should perform this count. (In a very small church the treasurer may be one of these two money counters.)

The *Count Sheet*, signed by both Counters, will serve as a receipt of funds given to the church treasurer. The original count sheet should be filed with the weekly offering envelopes for later comparison with the church treasurer's formal deposit record by the conference auditor.

Weekly offering deposits should be prepared by the treasurer and a Board-designated assistant. (Dual counting provides protection for the treasurer.) The contents of each tithe envelope should be counted and compared with the donor record. Verification should be indicated by a check-mark by the donor total. Envelope contents should be notated: "CA" for cash contents and/or donor check numbers for checks.

All church funds should be deposited promptly into the church bank account. Money should reach the bank no later than Tuesday.

Church Banking

All bank accounts should be opened in the name of the church, using a tax identification number unique to the local church. There should be a minimum of three check signors on each account. In addition to the treasurer and assistant treasurer, other signors may be the head elder, finance committee chairperson, or any other trusted board-approved officer. Neither the pastor nor any of his immediate family should be signors on financial accounts.

Note: A person should never sign a check made out to themselves, their spouse or their child.

Church Bank Statements & Reconciliations

Regular bank reconciliations should be done to verify that church financial records reflect all checking and savings account activity. Effective internal controls will implement one of the following:

- Bank reconciliations should be completed by an individual who does not write checks or post offerings. This segregation of duties will provide the greatest internal control over cash (usually possible only in very large churches).
- If the treasurer posts offerings, writes checks, and does all bank reconciliations, a trusted individual should be designated by the Church Board to compare monthly bank statements to the Jewel bank reconciliations. This can be done in just a few minutes before or after the monthly board meeting. This individual should follow the verification steps outlined in the *Bank Rec Comparison Steps* document.

Church Purchases

Church purchases are made by the pastor, the treasurer, department leaders, and various other authorized individuals. All legitimate, documented, board-approved expenditures should be reimbursed by the church treasurer. Because of the limited financial ability of some authorized purchasers, various payment options have been used by churches. No matter who makes a church purchase, or what form of payment is used all church purchases must be backed by:

- a receipt indicating payment method and/or a billing statement.
- An explanation of what the purchase was used for.

NOTE: Reimbursement based on an Invoice should only be made if the Invoice is clearly marked as "Paid" and indicates method of payment-Le. "VISA," "MC," or "Ck#."

Direct Payment Options

ATM and DEBIT cards give direct access to church bank account funds. This direct access results in church funds being extremely vulnerable to abuse and misuse. For this reason, if a church feels the need to utilize a debit card, it is important to have a separate bank account set up expressly for this purpose. The following should be implemented:

- The debit card account should not be linked to the main checking account.
- All debit card purchases should be recorded as electronic checks in Jewel.
- All debit card purchase receipts should be turned in to the treasurer.
- Funds can be transferred to the debit account from checking as needed.

CREDIT cards, when properly used and documented, are an acceptable payment option. Ideally a corporate-type credit card should be used, meaning each credit card issued would bear both the church name and the name of the authorized user. Individual statements are then sent to each user, indicating their activity for the month, with a complete statement being sent to the treasurer showing the activity of all users. This ability to monitor the activity of all users is an excellent internal control.

Key elements of successful credit card use:

- Church credit cards should only be used by Church Board authorized users.
- Users should be held accountable for providing receipts for all purchases made.
- Individual users should turn in all receipts related to each monthly credit card statement. These receipts should be filed with statement in the order they appear on the statement.

Common pitfalls of credit card use:

- the credit card is shared by authorized users with non-authorized individuals;
- receipt documentation is not filed with the monthly credit card statement.
- receipts that are turned in are not notated as to what the purchase was used for-i.e. which department, etc.

Very Important Safeguard for credit card use:

Individuals carrying a church credit card should use that credit card for all church-related purchases. No reimbursement should be paid for purchases made with personal credit cards, checks, or cash.

File Management for Treasurers

THIS SYSTEM IS
Simple: can be set up in an hour or less
Inexpensive: once set up, only needs to be refilled with new manila folders annually
Flexible: can fit most churches
Practical: treasurer or auditor can find any receipt or deposit slip quickly and easily
Compact: takes up less space than some methods

SHOPPING LIST:
Plastic file box with lid
15-20 hanging files
35-40 manila folders
Shoe box (cardboard or plastic)
Zippered bank bag to hold:
> Scotch tape, scissors, staple puller, stapler and staples, post it notes, pens of several colors, paper clips, rubber bands

FILE BOX SET-UP
Front Hanging File: 2 folders
> **Next Board Meeting** (financial reports, reminders, reimbursement checks, etc)
> **To Do** (bills to pay, reimbursement requests)

12 hanging Files: 2 folders in each
> **January – December Expenses** (file in check number order or reverse order)
> **January – December Deposits** (file in date order or reverse date order)

Hanging File: 3 folders
> **Bank Statements**: attach bank reconciliation report to each statement before filing
> **Board Minutes**: file monthly board minutes in date order or reverse order
> **Monthly Reports**: printed from Jewel when closing each month

Hanging File: 3 folders
> **Blank Forms** (check request forms, payroll time sheets, etc)
> **Misc Papers** (insurance paperwork, NSF checks, etc)
> **Stamps and Envelopes** for mailing bills and remittance checks

Optional Hanging Files: **Checkbook or Checks**
> **Zippered bank bag with supplies**
> **Extra manila folders**

Shoe Box: wrap each week's tithe envelope flaps in the count sheet, labeled with date and amount. Store in shoe box, in date or reverse date order. Bundle each month in a rubber band.

SDA CHURCH

CREDIT CARD ACTIVITY REPORT

(Use the *Check Request Form* to turn in receipts for a check reimbursement).

Authorized Credit Card User: _____   **Report Date:** _____

Name: Please Print

LIST OF TRANSACTION RECEIPTS

	Date	Store/Vendor	Items Purchased	Account to Charge	Amount
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					

Signature of Credit Card Holder: _____   **(Required)**

Directions:
1) Complete the top of this form, listing each receipt on a separate line .
2) Staple all receipts (neatly and in order) to the back of this form.

General Guidelines for Reimbursements:
1) Church purchases should not be co-mingled with personal purchases on the same receipt. *In fact, personal purchases should never be made with the Church credit card!*
2) All receipts should be turned in to the treasurer no later than the 5th of the month following the date of purchase.
3) Purchaser must write the purpose, department, and/or project on each receipt.
4) IMPORTANT: For all restaurant receipts [including fast food or take-out]: Write the name(s) of those who ate. If a large group was fed, list the name of the group followed by the number that were fed.
   EXAMPLE: "Youth Group; 3 sponsors & 6 kids."

SDA CHURCH

DEBIT CARD ACTIVITY REPORT

(Use the *Check Request Form* to turn in receipts for a check reimbursement).

Authorized Debit Card User: _____   **Report Date:** _____

Name: Please Print

LIST OF TRANSACTION RECEIPTS

	Date	Store/Vendor	Items Purchased	Account to Charge	Amount
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					

Signature of Debit Card Holder: _____   **(Required)**

Directions:
1) Complete the top of this form, listing each receipt on a separate line .
2) Staple all receipts (neatly and in order) to the back of this form.

General Guidelines for Reimbursements:
1) Church purchases should not be co-mingled with personal purchases on the same receipt.
   In fact, personal purchases should never be made with the school debit card!

2) All receipts should be turned in to the treasurer no later than the 5th of the month following the date of purchase.

3) Purchaser must write the purpose, department, and/or project on each receipt.

4) IMPORTANT: For all restaurant receipts [including fast food or take-out]: Write the name(s) of those who ate.
   If a large group was fed, list the name of the group followed by the number that were fed.
   EXAMPLE: "Youth Group; 3 sponsors & 6 kids."

_____SDA CHURCH
CHECK REQUEST FORM

CHURCH
CK#:_____

Please Make Check Out To:_____

Name: Please Print

(If Mailing is Desired) **Complete Address:**_____

City, ST Zip: _____

Date of Request: _____

Phone #:_____

	Date	Store/Vendor	Items Purchased	Account to Charge	Amount
RECORD OF RECEIPTS					
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
				Total Amount Requested	$

Requester's Signature: _____

(Required)

To be filled out by treasurer:

Date of Church Payment: _____

Directions:
1) Complete the top of this form, listing each receipt on a separate line.
2) Attach all underline original receipts by stapling them to the back of this form.

General Guidelines for Reimbursements:
1) Church purchases should not be co-mingled with personal purchases on the same receipt.
   Have the cashier ring up personal purchases on one receipt and church purchases on another.
2) To be eligible for reimbursement, original receipts must be turned in within 30 days of the date on the receipt.
3) Purchaser must write the purpose, department, and/or project on each receipt
4) IMPORTANT: For all restaurant receipts [including fast food or take-out]: Write the name(s) of those who ate.
   If a large group was fed, list the name of the group followed by the number that were fed.
   EXAMPLE: "Youth Group; 3 sponsors & 6 kids."

Bank Rec Comparison Steps

To ensure that the monthly reports and balances are accurate and that all bank transactions are authorized, a trusted individual should be designated by the board to compare monthly bank statements to the Jewel bank reconciliations.

This can be done in just a few minutes before or after the monthly board meeting.

This individual should verify that:

a. Bank reconciliations are being done <u>every month</u> (check the date to see if it is the most recent statement).

b. Any <u>adjustments</u> on Jewel's Bank Reconciliation report are also found on the <u>bank statement</u>.

c. The "<u>Cleared Ending Balance</u>" on Jewel's Bank Reconciliation report should match the "<u>Ending Balance</u>" found on the bank statement.

d. The "<u>Adjusted Bank Balance</u>" on Jewel's Bank Reconciliation report should match the bank account "<u>Ending Balance</u>" on that month's Jewel *Financial Summary.*

The auditor should be called for assistance if the treasurer or any board member notes one of the following on any Jewel Bank Reconciliation report:
   e. An outstanding check older than <u>6 months</u>
   f. An uncleared deposit more than <u>30 days old</u>
   g. Any odd item that is uncleared, such as an old adjustment
   h. Any unexplained difference.

After you have verified the above items, sign your name and the date at the top of the bank reconciliation report. Call Linda if you have questions. Thank you!

Linda McCabe, Georgia-Cumberland Conference Auditor
570-647-6432