

JOB'S DAUGHTERS INTERNATIONAL

There are eight (8) tabs to this workbook:

General Instructions	Disbursements
Sample Receipts	Audit Instructions
Receipts	Audit Form
Sample Disbursements	Review

Each tab (worksheet) represents a different task or responsibility.

INSTRUCTIONS FOR KEEPING BOOKS

GENERAL INFORMATION: Columns may be labeled as needed in each book, depending on its **use as a Receipts Book or a Disbursements Book**. For example, **DUES** might be a column label in the Receipts Book and **RENT** a column label in the Disbursements Book. Receipts and **expenses related to a fundraiser can both be recorded in the event's own column, if desired. Enter Checking account adjustments and transfers in Column 8. Enter savings account adjustments and transfers in Column 10.**

Records of several meetings may be entered on the same page by starting each new meeting after the last line of the previous meeting. Warrants and checks shall bear the same numbers. Be as detailed as possible when making entries.

If you are using a computer program to maintain and generate your books, printouts should be printed, put in a permanent binder, along with the Audit and all pertinent receipts and warrants. These records should be kept for a minimum of three (3) years, in accordance with IRS guidelines.

At the beginning of each term, the Balance Forward is the balance in the checking and savings accounts and the Total Treasury Balance (total of checking and savings accounts) as audited at the close of the previous term. During the term, total the column entries on line 36 and carry the total for each column forward to the new page. At the end of the term, the column totals shall be entered on the Audit Form. The bank reconciliation shall be done on each bank statement or other suitable audit form, and signed by the Bethel Guardian Secretary and the Bethel Guardian Treasurer.

RECEIPTS BOOK: The Receipts Book is kept by or under the supervision of the Bethel Guardian Secretary for the details of receipts and the total of disbursements. Receipts detail shall be entered each meeting in the Receipts Book according to the labeled columns, the related Checking or Savings Account, and the Total Treasury balance in column 11. The column marked CASH Check# Warrant# is used to record the check# or cash of receipts. Disbursements total is entered at the end of each meeting listing warrants #_to #_ and the total entered in Column 9 and subtracted from the Total Treasury Balance. Each book shall record current balances of the **checking and savings accounts, as well as the Total Treasury. A detailed Audit Form shall be completed each term.**

DISBURSEMENTS BOOK: The Disbursements Book is kept by or under the supervision of the Bethel Guardian Treasurer for the details of disbursements and the total of receipts. Disbursements detail shall be entered each meeting in the Disbursements Book according to the labeled columns, the related Checking or Savings Account, and the Total Treasury Balance in Column 11. The column marked CASH Check# Warrant# is used to record the warrant#/ check # of disbursements. Receipts total shall be entered in Column 9 and added to the Total Treasury **Balance. Each book shall record current balances of the checking and savings accounts, as well as the Total Treasury. A detailed Audit Form shall be completed each term.**

The Bethel should conduct an inventory of all the paraphernalia owned and provide this to their **insurance company and the management organization of the building they are meeting in**, especially if the building provides some type of insurance. This list may also be provided to the GGC or the Grand Lodge, if they provide insurance coverage for the Bethel Paraphernalia

Form 990: Each US Bethel is responsible to complete and file their own Form 990 with the IRS.