ACCOUNTING POLICY AND PROCEDURE MANUAL

For (CHURCH NAME)

ADOPTED ON DATE:

Date

*NOTE: This manual is a template for you to use to establish your polices. Fill in applicable data as needed. Prior to sending it to the vestry for approval, please send to Barb Hagen, Canon for Finance & Administration to send to the Finance Department for their review. The items listed in red are areas the church would change for their specific situation.*

*Manual revised: October 2021*

Table of Contents:

|  |  |
| --- | --- |
| Topic | Page |
| Assessments | 4 |
| Audit | 4 |
| Bank Accounts | 4 |
| Bank Reconciliation | 5 |
| Capital Reserve Funds | 6 |
| Cash | 5 |
| Cash and Checks Disbursement | 6 |
| Checks Received | 6 |
| Computer System | 6 |
| Definitions and Terms | 3 |
| Deposits | 7 |
| Discretionary Funds | 7 |
| Donors | 8 |
| Insurance | 8 |
| Internal Controls | 8 |
| Investments | 9 |
| Journal Entries | 10 |
| Liabilities and Debt | 10 |
| Organizational Chart | 11 |
| Payroll | 11 |
| Petty Cash | 12 |
| Pledges | 13 |
| Property and Equipment | 13 |
| Reimbursement Policy | 7 |
| Reports | 14 |
| Responsibilities | 14 |
| Restricted Gifts and Income | 16 |
| Retention Schedule | 19 |
| Writing off Receivables |  |

Appendix A: Cash Counting Form

Appendix B: Chart of Accounts

Appendix C: Petty Cash Form

Appendix D: Responsibility Checklist

Definitions and Terms

In this manual, the term Canon refers to the Constitution and Canons as adopted by the General Convention. Canon 7 covers business methods in church affairs.

CHURCH NAME follows the retention schedule for documents as outlined in the *Manual of Business Methods in Church Affairs*

Articles of Incorporation – a document that, once approved by an appropriate state authority, creates a corporation.

Assessment - a monthly payment to the diocese of a certain percentage of operating income received by a congregation.

By-Laws – a law or regulation that governs internal affairs of a company or other organization.

Chart of Accounts – a chart explaining the numerical codes identifying the ledger accounts in an accounting system.

Discretionary Funds – Cash or checks given for the priest to use to help the poor and for charitable and pious purposes.

Fixed Asset – In accounting, ‘fixed’ does not necessarily mean, ‘immovable’’; any asset expected to last, or to be in use for, more than one year is considered a fixed asset. On the balance sheet, those assets are shown at their book value (purchase price less deprecation).

Guild – Association of persons who have similar interests in a craft, business or profession; the purpose of the association is mutual aid and benefit.

Junior Warden – Generally responsible for the upkeep of parish buildings and grounds. Also known as the people’s warden.

Senior Warden – primary elected lay leader of the congregation.

Sexton – The caretaker of the church.

Vestry – A representation of the congregation which exercises fiduciary responsibility and proper stewardship.

***ASSESSMENTS***

The treasurer shall pay their assessment payment to the diocese by the 10th of each month. The percentage is set by Diocesan Council to support the diocesan budget.

Beginning in 2019, the assessment is a set amount each month based on the prior three years’ operating income as shown on the parochial report. The rector and vestry shall ensure compliance with the payment due date.

Quarterly, the treasurer and priest will receive from the Canon for Finance & Administration a statement of the assessment payments received. The treasurer will compare that report to the amount he or she has paid to the diocesan office. The rector receives the same information and should share it with the vestry to compare with the report from the treasurer. If there is a discrepancy, the treasurer, rector or member of the vestry shall contact the diocesan office to investigate the discrepancy. The discrepancy and subsequent resolution shall be reported and noted in the next month’s vestry meeting minutes.

***AUDIT***

The rector, treasurer and vestry shall ensure the audit is completed by September 1. The vestry members may not perform the audit, but will solicit volunteers to form an audit committee (two or more) or a CPA or independent accountant to perform the audit. Names of audit committee members must be submitted to the Diocesan Finance Department and be approved prior to beginning the audit. The audit committee shall follow the diocesan audit guidelines. A copy of the audit findings letter and checklists shall be sent to the diocesan office by September 1 each year.

When the audit is completed, the rector, treasurer and vestry will review the comments and implement changes and suggestions from the auditor. The discussion and receipt of the audit shall be noted in the vestry Minutes and they will write the Vestry letter to file with the audit.

***BANK ACCOUNTS***

All bank accounts shall be in the name of CHURCH NAME and use the church’s federal tax identification number of XX-XXXXXXX. The church has accounts with the following financial institutions: List here

It is recommended that all checks have two signatures. Checks written for $500 or over are required to have two signatures. The vestry shall note in the Minutes the names of those authorized to sign checks. There should be three or four people who are authorized to sign checks. The vestry may authorize regular and recurring checks (i.e. diocesan assessment, or power bills etc.) to be signed by one person if it is noted ahead of time in the Minutes.

The bank shall be notified and new signature cards obtained immediately when there is a change in the authorized check signers. Previous signatories shall forfeit signing privileges immediately. The vestry shall approve the new signatories.

All bank accounts shall be included on the financial reports to the vestry and on the annual church report, at least in aggregate, depending on the form. All investments and endowment funds shall be accounted for on the financial reports.

All monies shall be processed through the church treasurer. ECW and guilds etc. shall not maintain their own checking accounts. Note: If this is not yet happening in your church, note what you are doing to protect the assets – i.e. review bank statements, read minutes etc.

Use of pre-printed signatures or stamps is not allowed.

***BANK ACCOUNT RECONCILIATION***

The bank statement shall be mailed to the church and reconciled monthly within 10 days of receipt by a vestry member and/or treasurer. The vestry member will meet with the treasurer and will perform the bank reconciliation, or the member will review, date, and initial the bank reconciliation as performed by the treasurer. (*Note your procedure here*) The vestry review of the bank statement will be noted in the vestry Minutes.

Bank debit and credit memos (entries made by the bank for fees, check charges, NSF checks, deposit errors, bank errors etc.) will be investigated by the treasurer and reported to the rector and vestry.

If a check has been outstanding for more than 90 days, the treasurer shall contact the person to whom the check was written and ask the person to cash the check or to let the treasurer know if he or she did not receive the check so it can be reissued. The treasurer should follow up one month from that date and see that the check has cleared. Checks outstanding more than 180 days shall be voided by the end of the year

Bank charges and interest earned shall be recorded monthly in the checking account.

***CAPITAL RESERVE FUNDS***

The vestry shall strive to set aside money in each budget year as a reserve fund for major building repairs such as roof, furnace etc. A reasonable guideline is to set aside 1% of the assessed value of the buildings each year.

The replacement value of \_\_\_\_\_\_\_\_\_\_\_\_\_\_(church name) is $\_\_\_\_\_\_\_\_\_\_\_\_ and 1% of that would be $\_\_\_\_\_

***CASH (Paper currency and coins)***

Cash shall not be left unattended. All cash received during the worship offering shall be counted by two unrelated people after each service. Each person shall sign a standardized form (**see example in appendix A**) stating the amount of cash collected. The cash counters shall be rotated on a weekly basis.

The treasurer (or authorized designee) shall count the cash again when making the deposit and shall compare the amount on the cash collection form to the deposit slip. If there is a discrepancy, it shall be investigated and reported to the rector and vestry.

The cash counting sheets shall be reconciled with the deposit slip.

***CASH AND CHECK DISBURSEMENTS***

All payments shall be made by check or credit card, unless using petty cash for small expenditures and records shall be kept of such disbursements. Checks shall be made payable to a specified payee and not to cash or bearer. The treasurer should not sign a check written to themselves.

If debit cards are used, the supporting receipts must be approved by someone other than the purchaser.

Signing of blank checks and using signature stamps is prohibited. All checks shall be signed by those listed as check signers. The person who writes the checks should not sign them. Duties shall be segregated whenever possible.

Original invoices shall be maintained and when they are paid, have “Paid” and the check number and date written on the invoice.

The original invoice shall be shown to the check signer and shall be kept on record for 7 years.

All checks shall be prenumbered and used in sequence.

The rector and vestry may provide blanket written approval for specific payments (assessment, power bills, and bills for flowers, wine, bread) or the vestry may set an amount that the treasurer may pay without obtaining approval. The vestry shall note in their Minutes (and in this document) what their process is for approving expenditures, journal entries and special funding.

Any check that is voided shall have “VOID” written across the front and the copy of the check shall be maintained with other check copies.

If electronic fund transfers or debit cards are used, a vestry member shall look at all electronic fund transfers and initial the copy of the bill. If the church uses Episcopal Payroll Services or another professional payroll service, the check signers shall see the payroll and all other electronic payments. They have signed them electronically, so they should also review them each month.

Reimbursements will be made using an accountable plan – original receipts submitted within 60 days. Travel reimbursement for clergy is a reimbursable plan with receipts or travel log that notes business miles and purpose within 60 days. Flat rate travel may be allowed, but is taxable income to the cleric.

***CHECKS RECEIVED***

Cashing checks from the cash received in the collection plate is prohibited. At no time, will anyone be allowed to take cash from the collection plate and put in a check to replace the cash.

The endorsement stamp for checks shall read, “For Deposit Only.”

***COMPUTER SYSTEMS***

The accounting system shall be backed up daily (or as it is updated) and copies maintained off premises or in a fire safe area.

Copies of the register and reports are printed each month in case of computer failure and shall be maintained off premises.

Copies of the software, passwords, and operating systems shall be maintained off premises or in a fire safe area.

Access to computer programs shall be limited to those with a need to know as decided by the vestry and rector, and they shall be password protected. They should be changed periodically and guarded with proper electronic precautions against hackers and viruses.

All manuals and other materials pertaining to the operating of the computer shall be maintained onsite.

A plan for recovery of data is to use the back up copies to reestablish the program or to use the printed copies if need be to re-enter information.

List other plans here:

***DEPOSITS***

Deposits shall be made weekly.

All cash receipts shall be deposited into the general operating account unless they are made to another entity such as the Bishop’s Discretionary Fund, Episcopal Relief & Development (ERD), United Thank Offering (UTO), Camp Marshall etc. Checks made to other entities shall be sent to the other entity within a week of receipt.

The person reconciling the bank statement will verify the deposits on the bank statement with the cash signing forms and church copy of deposit slip to confirm that all income or receipts have been received and recorded.

Periodically, a vestry member will compare deposits with cash counting sheets and to verify accuracy.

***DISCRETIONARY FUNDS***

A separate fund may be used and all discretionary funds shall pass through this account. The discretionary fund must also be reconciled monthly within 10 days of receipt of bank statement.

If a separate checking account is used, the account shall be in the name of CHURCH NAME. It should use the church’s federal tax identification number of XX-XXXXXXX.

Checks for the discretionary fund may have just one signature. There should be at least one other person listed on the account as a signer. (List names of signers here). Funds shall be used for the poor and “charitable and pious purposes” as determined by the rector (Canon III (9.6). Funds may not be used for operating purposes. The discretionary fund balance must also be shown on the monthly balance sheet.

If the rector or deacon is called to another congregation, the discretionary funds remain with the church funds. If there is no rector, the discretionary funds are maintained by person(s) designated by the vestry. The name(s) of those maintaining the funds shall be included in the vestry minutes.

All payments shall be made by check, and expenditures and records shall be kept of such disbursements. Checks shall be made payable to a specified payee and not to cash or bearer.

Discretionary funds shall be audited annually by September 1 of each year, with special attention being provided for confidentiality for the recipients of funds.

***DONORS***

The treasurer shall send an acknowledgement letter at least quarterly to all donors of record, including donations that are made electronically.

Donations of $250 or more must be substantiated by a written receipt that states, “No goods or services were provided in exchange for your contributions, other than intangible religious benefits” as well as thanking the donor for his or her contribution.

Donations of stock are acknowledged using the number of shares received and the date received.

***INSURANCE***

The insurance policy shall be maintained at the church and the vestry shall review the policy annually. The following policies shall be in place and reviewed: property, liability, fidelity bond, sexual misconduct, directors’ and officers’ liability, and workers’ compensation.

Appraisals are completed in conjunction with the Church Insurance Company.

The diocesan sexual misconduct policy shall be reviewed and the rector and vestry members shall ensure that vestry members and everyone who has even minimal contact with children has received the sexual misconduct training. This training is required every four years. Background checks are required for anyone who works with children and must be done every four years. Should this info be in here at all? Or would it be in an employee handbook?

If CHURCH NAME hires a contractor or pays anyone for services provided, the contractor/company/individual must show proof of workers’ compensation coverage, or exemption or will need to be added to the annual workers’ compensation coverage for CHURCH NAME. The contractor must provide a copy of the Independent Contractor’s certificate and the W9 form prior to being paid.

Clergy and eligible lay employees must be enrolled in the health and pension plans within 30 days of hire and their status should be noted in their letters of agreement.

***INTERNAL CONTROLS:***

This policy and procedure manual should be reviewed annually by the rector, treasurer and vestry and noted in the vestry minutes.

The Chart of accounts is as follows: (**See Appendix B). Church should attach a sample of their information to this document.**

Double entry bookkeeping should be used. Transactions affect two accounts. They affect cash received or spent and the income or expense. The financial statements shall be maintained on the computer.

All church records shall be maintained at the church.

The rector, treasurer and vestry shall review the auditors’ findings each year and note in the minutes that the audit was received and reviewed and how they will implement the auditors’ findings.

A budget shall be approved by the rector and vestry each year, and a copy given to the congregation at the annual meeting for their review. The rector and vestry shall regularly review the budget and any changes to the budget must be authorized by the vestry and noted in the vestry minutes.

At every vestry meeting, an income statement that compares the budget to actual income and expenses to date shall be reviewed by the rector and vestry and any variances or other details must be explained by the treasurer. By Canon, the treasurer is to be present at every vestry meeting, unless excused for good cause. The treasurer shall also prepare a Balance Sheet that shows the balances for all bank and investment accounts, as well as any debts the church owes.

Duties shall be segregated. The person who writes the checks should not sign them unless there are two signers required. The treasurer shall not write and sign checks to themselves.

CHURCH NAME uses a voucher system where expenses are approved by someone other than the treasurer and the initialed voucher is attached to the bill. Someone other than the treasurer should reconcile the bank statement each month. If this is not feasible, the bank statements should be reviewed by a vestry member each month, Those with fiduciary responsibility (rector treasurer and vestry members) should not perform the audit (since they should not audit their own work).

***INVESTMENTS***

All investment instruments shall be held in the name of CHURCH NAME ONLY using the federal tax identification number OF XX-XXXXXXX.

Investments shall be managed by a professional investment manager. The rector and vestry will review investment information from the manager at least quarterly and will meet with the manager at least annually to review the investment policy statement and authorize any changes.

All investments shall be safeguarded from theft, fire, or misplacement.

Interest and dividends shall be recorded at least quarterly and reported on the financial statements given to the rector and vestry.

The treasurer shall provide at least quarterly an accounting of all investment and other funds.

There shall be a list of securities and any other investments held that matches the investments listed on the Balance Sheet.

***JOURNAL ENTRIES***

A journal entry is an entry that is used to correct prior period errors or to make adjustments to accounting records. An example of a journal entry is to bring the investments to market value.

Any journal entries used shall have an explanation regarding the nature of the entry and the purpose behind it. Documentation to the vestry in support of the entry shall be maintained.

The rector or vestry must approve all journal entries and note in the minutes that they have done so. The vestry must approve writing off receivable amounts. The treasurer will provide a detailed report of the amount due and the reasons it cannot be paid and any other extenuating circumstances pertaining to the situation.

***LIABILITIES AND OTHER DEBT***

The rector and vestry must receive signed letters from the Bishop and Standing Committee and Diocesan Council authorizing any borrowing or indebtedness. The rector and vestry shall annually review the provisions of the debt to ensure compliance and shall note in the vestry Minutes that they have done so.

A detailed schedule of all loans shall include: name of creditor, date of origin, original amount of debt, interest rate, payment schedule, monthly payment, unpaid balance, loan purpose, and authorizing body.

All loan agreements must be in writing and safeguarded in a fireproof cabinet or safe deposit box.

The liabilities are noted on the balance sheet which is provided to the rector and vestry monthly.

There shall be a note of explanation for any amounts left in accounts payable at year end.

***ORGANIZATIONAL CHART***

CHURCH NAME is organized as follows:

Rector

Vestry officers: Senior Warden, Junior Warden, Treasurer, and Clerk

Vestry members

Guilds

Other committees and subcommittees of vestry

Congregation members

Guilds, ECW are responsible to the rector

***PAYROLL***

Personnel files are maintained by the rector.

The files shall include:

1. Employment application or letter of call, which includes workers compensation, pension, health insurance or any other benefits offered. If benefits were declined that should be noted as well.
2. Authorization of pay rates and effective dates
3. IRS form W4
4. Department of Justice form I9
5. New hire reporting form copy (original sent to the state or notes of when it was called in to the state if reported via telephone).
6. Background check documentation for those in paid positions and volunteers who work with children.
7. Documentation showing the employee or those who work with children have had sexual misconduct and anti-racism training. This can be obtained by contacting the diocesan office.
8. Copies of payroll files processed by Episcopal Payroll Services or other payroll processing company.

A time sheet or some other such written record shall be signed by the supervisor when applicable.

Pay records shall be on file showing the gross pay, the deductions and the net pay. The payroll tax information shall be filed and copies maintained. Payroll tax deposits shall be made as required by the IRS.

Clergy (the priest who serves the congregation on a regular basis or deacon if paid) and lay employees shall receive a W2 form.

All non-employees (including supply clergy) shall receive a 1099 if they are paid $600 or more annually (including funds given from discretionary funds)

If any funds are is paid to employees from discretionary funds, it must be added to their W2

Copies of W2s, W3s, and 1099s shall be maintained and must be reconciled with the quarterly payroll tax returns.

In accordance with IRS rules clergy housing allowances must be designated prior to paying the cleric. The vestry shall note the following Resolution in its Minutes in the fall for the next year’s payments. If the pay raises are not based on calendar year, the housing Resolution must appear in the Minutes prior to paying the new amount.

*Resolution:*

*The Vestry of CHURCH on DATE, after discussing the amount to be paid to the Rev. NAME as a parsonage allowance, on motion duly made and seconded, adopted the following resolution:*

*Whereas the Rev. NAME is employed as a minister of the Gospel of (CHURCH NAME AND CITY), Episcopal Diocese of Montana, which does not provide a residence for HER OR HIM, the vestry resolves that of the total compensation of (AMOUNT), to be paid to the Rev NAME in YEAR (OR BEGINNING DATE AND YEAR) that (AMOUNT) be designated as a parsonage allowance within the meaning of that term as used in Section 107 of the Internal Revenue Code of 1986.*

***PETTY CASH***

The responsibility for petty cash shall be given to one person assigned by the rector and vestry. Petty cash shall maintain a balance of $AMOUNT. (Suggested amount is $50-$100.)

All petty cash is maintained so the total amount of the vouchers paid plus the cash on hand equals the amount set aside for petty cash. For instance, if petty cash is $50, and $5 was spent on stamps, there would be a receipt for $5 for stamps and $45 in cash. See Petty Cash form (**Appendix C).** There must be a receipt or invoice on file for all cash spent.

Petty cash is replenished monthly if needed, but always by year end so the expenses can be properly accounted for. Prior to replenishing, the receipts are reviewed by a vestry member. The treasurer shall write a check to Petty Cash, cash the check and maintain the cash in a locked secure drawer.

Cashing checks and making loans to employees from petty cash is prohibited.

Petty cash is maintained in a locked drawer or safe at all times. The rector and treasurer maintain the keys and or combination.

***PLEDGES***

Pledge cards may be used and kept on file.

If monies are received on a regular basis from someone, and the donor has not filled out and signed a pledge card, that donor is a donor of record. State here if the church counts this as pledge income or plate income or regular support.

Pledge envelopes if used shall be compared to the amounts recorded. Pledge envelopes shall be retained for 7 years. The treasurer shall ensure that the amounts listed on the pledge envelope match the amount on the person’s check or the amount of cash that was in the envelope.

***PROPERTY AND EQUIPMENT***

By Canon, the rector has “full control of all aspects of the parish buildings.” [III .9.5(a)-(2)]. However, the rector and vestry must request approval from the Bishop and Standing Committee for disposal and purchase of all property, Canon [I.6.1:II.6.2].

A detailed inventory of all property, furniture, fixtures and equipment shall be maintained that provides: date acquired detailed description, cost or fair market value at time of donation, funding source restrictions. A video inventory may also be used as well.

The vestry or their designee shall conduct a periodic review to compare actual property, furniture, fixtures, and equipment. This review shall be written and compared with the

Recorded inventory listing.

If there is a safe deposit box, there must be an inventory of its contents and those who are authorized to sign it shall be approved by the rector and vestry. There should be four people who may sign and two people should sign to access the box. List church’s procedure here:

Articles of Incorporation, Bylaws, and real estate deeds shall be kept in a safe place such as a safe deposit box. The articles of incorporation and by-laws shall be reviewed annually with the new vestry members.

Land and buildings shall be carried on the balance sheet at their historical value for churches that own their building in trust for the diocese. The deeds and titles shall be maintained in a safe place. (Check with Canon for Finance on the status of your church’s building for your balance sheet).

The junior warden or vestry designee shall annually walk through the church buildings, examine the physical structure and report to the vestry any areas of weakness or potential hazards.

***REPORTS***

The treasurer shall prepare the financial section of the parochial report. The rector prepares the membership section. The rector and vestry will review the report and note in the Minutes they have done so, as well as sign in the appropriate place on the form (rector, clerk, and treasurer). The vestry needs to also approve the report. The parochial report is filed online by March 1.

The treasurer is required to submit an annual worker’s compensation report to the church insurance company.

The church is required by the Canons of the General Convention to maintain its books on a calendar year basis.

ALL bank accounts are required to be on the financial reports given to the rector, vestry and to the congregation at its annual meeting.

***RESPONSIBILITIES***

***(Appendix D)***

***CLERK***

When taking minutes for the vestry, the clerk should note in the minutes which financial reports were reviewed and any action taken regarding financial issues. The clerk should also maintain a Minutes book with signed Vestry Minutes, attaching the financial statements and any other information that was distributed at the meeting to each set of minutes. Vestry Minutes should be recorded for each meeting and minutes should be accurate and free of misspellings. Decisions regarding finances, budgets, investments, loans or leases, endowments, sale or purchase of property, audit findings, review of minutes from other groups who spend church funds, and clergy housing resolutions should be included in the minutes.

The clerk may follow the Vestry Minutes template available on the diocesan website, at the direction of the rector and vestry.

***RECTOR***

The rector shall review all financial data provided by the treasurer and discuss any variances from the budget with the treasurer and vestry.

The rector shall prepare the membership section of the parochial report.

The rector shall ensure compliance with deadlines for assessment payments and reporting deadlines.

The rector shall be in communication with the vestry and treasurer about their various duties and obligations and ensure they are honoring their responsibilities.

***TREASURER***

By Canon, the treasurer is to be present at every vestry meeting, unless excused for good cause.

The treasurer in conjunction with a Finance Committee, or wardens and the rector, shall prepare the budget for the rector, and vestry to approve.

The treasurer shall provide monthly financial statements including income and expenses vs. budget, and a balance sheet to the rector and vestry. The treasurer shall be responsible for answering questions and explaining any variances in the budget to the vestry.

The treasurer shall provide information on the status of all investment funds at least quarterly.

The treasurer or vestry designee shall pay bills, clergy salaries, housing, and benefits and assessment payments to the diocesan office in a timely manner. The rector and vestry shall ensure compliance.

***VESTRY***

The original signed vestry Minutes shall be maintained on file at the church.

The vestry shall review Minutes of any guild or any other group that raises funds. The Minutes of those meetings shall also be maintained and the vestry shall note in their minutes that they have reviewed them.

The vestry shall review the monthly financial statements and inquire as to any discrepancies between the budgeted and actual figures.

The vestry has fiduciary responsibility and shall monitor all of the financial activities of (CHURCH NAME.)

The vestry shall review all gifts and investments and any other non-operating funds received on a quarterly basis. The vestry should meet with the investment advisor at least annually.

The vestry shall review the insurance policies annually and adjust as necessary.

The vestry shall oversee grant reporting for any grants received.

The vestry shall encourage compliance with audit, parochial report, and payment deadlines.

The vestry will review and discuss this document each year to ensure compliance and to make changes as needed.

***RESTRICTED GIFTS AND INCOME***

Records of bequests, memorials, endowment or other restricted gifts are maintained. Included in the record is the date, amount of the gift, and any restrictions or limitations.

A list of endowment funds legally registered in the state shall be maintained including the location of the endowment funds and the terms. The rector and vestry approve grants from these funds if requested and in agreement with the terms of the funds.

The rector and vestry shall receive a quarterly report of all gifts and transactions to ensure compliance with the terms and restrictions.

The donors’ contributions and intent are promptly acknowledged with a thank you letter. Cash contributions of $250 or more must be substantiated by a written receipt that states, “No goods or services were provided in exchange for your contributions, other than intangible religious benefits.”

Future Bequests and gifts (proceeds from life insurance, annuities, living wills, trusts) shall be maintained by the rector and vestry in a safe deposit box or other fireproof cabinet.

***RETENTION SCHEDULE***

**The church follows the retention schedule in the Manual of Business Methods in Church Affairs. Files with sensitive information are disposed of in a secure manner (shredding for instance). Files are reviewed on an annual basis.**

***Vestry Review of Accounting Manual***

***Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_***

***Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_***

***Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_***

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***Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_***

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***Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_***

Appendix A: Cash counting form

Appendix B: Chart of Accounts

(List account numbers and names)

Appendix C: Petty Cash form

Appendix D: Responsibility Checklist