

**Worksheet 2B Test of Receipts**

Refrence #	Sheet #	Date	Plate	Pledge	Interest	Rent	Day School	Special Events	From Ch Orgnztns	Honora riums	Other	Total Depst	Comment
1	3	1/22/00	640.70									640.70	OK
2	6	1/25/00	106.00	4,135.50								4,241.50	OK
3	9	2/8/00					7,715.28					7,715.28	OK
4	12	2/24/00	1.00				138.95		225.00			364.95	OK
5	15	3/8/00	109.29	1,948.50								2,057.79	OK
6	18	3/24/00				75.00					30.25	105.25	OK
7	21	4/5/00	3,512.15	5,356.00						300.00	226.07	3,526.07	OK
8	24	4/21/00	3,000.00							50.00		50.00	OK
9	27	5/5/00											OK
10	30	5/17/00	92.00	5,315.41								5,407.41	OK
11	33	6/1/00	99.65	3,930.50								4,030.15	OK
12	36	6/14/00	70.69	3,058.50								3,129.19	OK
13	39	6/30/00								150.00	4.57	3,104.57	OK
14	42	7/14/00					5,570.75					5,570.75	OK
15	45	7/31/00			12.93							12.93	OK
16	48	8/17/00									801.83	801.83	OK
17	51	8/30/00	179.75	3,485.54			-					3,665.29	OK
18	54	9/13/00					6,067.02					6,067.02	OK
19	57	9/28/00	170.73	4,620.00								4,790.73	OK
20	60	10/4/00	84.73	4,119.50								4,204.23	OK
21	63	10/18/00	139.20	6,905.58								7,044.78	OK
22	66	10/31/00			11.53							11.53	OK
23	69	11/9/00										-	OK
24	72	12/7/00				300.00	3,503.25					3,803.25	OK
25	75	12/27/00	3,423.50	4,822.00				60.00				8,305.50	OK

OK = traced to general ledger and bank deposit; noted current amount; deposit made in timely manner; coded to correct account/fund; verified two signatures present if required.



**Worksheet 3 Test of Disbursements**

First Church							
Test of Disbursements							
December 31, 2001							
Sample Selection:							
First Check			1654				
Last Check			2562				
Total			908				
Random Starting #			5				
Subtotal			903				
Interval			15				
Rounded			15				
Testing of Disbursements							
	Check #	Date	Account	Description	Amount	Comment	Comment
1	1659	1/12/00	Office Supplies	ABC Co	202.50	OK	
2	1674	1/19/00	Liturgical Supplies	X, Inc.	6.90	OK	
3	1689	1/30/00	Office	Joe's Office	5.00	OK	
4	1704	1/29/00	Payroll	J. Clark	1,684.50	OK	Note 2
5	1719	2/3/00	Furniture	First Furniture	300.00	OK	
6	1734	2/12/00	Payroll	H Knight	92.35	OK	Note 1
7	1749	2/12/00	Dayschool	Smith - reimbmnt	23.00	OK	
8	1764	2/18/00	Supplies	Sam's	194.42	OK	
9	1779	2/24/00	Payroll	F. Knickerson	184.25	OK	Note 2
10	1794	2/24/00	Office	Joe's Office	112.31	OK	
11	1809	3/3/00	Payroll	Rev. Jones	2408.46	OK	Note 3
12 thru 58			various	various	various	OK	
59	2529	11/9/00	Pension	The Church Pension	466.47	OK	
60	2544	12/7/00	Payroll	F. Knickerson	230.78	OK	Note 2

**NOTES:**

OK = Compared to invoices and check vouchers for proper approval; date amount; and account coding. No problems noted. Compared to General Ledger for proper account and fund coding and amount

Note 1 = This was a reimbursement form submitted to Mr. Smith. Checked accountable plan for compliance with church procedures.

Note 2 = Traced to time cards for proper hours. Looked at personnel files and recomputed net and gross pay.

Note 3 = Looked at minutes authorizing housing allowance. Traced to memo in personnel file; recomputed and traced to g/l.

