

## Schedule of Cash Activities

\_\_\_\_\_  
(name of district)

\_\_\_\_\_  
(period of time covered)

Cash	
Beginning balance, January 1, 20____	\$ _____
Plus receipts	_____
TOTAL	_____
Minus disbursements	_____
Balance, December 31, 20____	\$ _____

I have performed the procedures enumerated below with respect to the schedule of cash activities for the year ended December 31, 20\_\_\_\_ for the United Methodist Women of the \_\_\_\_\_ District, Missouri Conference.

1. Trace selected unit remittances into receipts and deposits recorded on checkbook stubs (or record) into a cash receipt record.
2. Obtain confirmations from selected units to confirm remittances.
3. Ascertain that vouchers are made for all expenditures, that these expenses are properly signed by authorized persons, and that these expenditures are provided for in the budget or have been authorized by the Executive Committee as recorded in the minutes.
4. Determine that checks written agree with the vouchers and are properly recorded in some form of cash disbursement record.
5. Make sure that bank statements are reconciled monthly to agree with checkbook balance and the balance as reflected in the cash receipt and disbursement record.
6. Check the year-end balance, as shown on the year-end statements, to determine that it agrees with that shown in the checkbook and the reconciled year-end bank statements. The year-end balance should reflect any difference between cash received and cash disbursed as recorded in the cash records.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Name (printed)

\_\_\_\_\_  
Address

\_\_\_\_\_

## **Agreed Upon Procedures for District Audits**

At the end of the year, the district treasurer presents her books to a person who has a minimum of a four-year accounting degree. This person will perform certain procedures (outlined below) on the accounting records of the District and completes a statement indicating that the procedures were satisfactorily performed. A copy of this statement is given to the district treasurer, the district executive team and the conference treasurer.

In order to facilitate the procedure review, the district treasurer will provide the following materials:

- Copies of Executive Committee Minutes
- Copy of the District Budget
- Remittance forms received from units
- Receipt forms
- Vouchers properly signed by authorized persons
- Checkbook stubs or records
- Reconciled bank statements
- Canceled checks
- Duplicate deposit slips
- Records of cash received and cash disbursed
- Year end statements of District Administration and Membership Development Fund

The person who has agreed to perform the procedures on the district accounting records is to:

1. Trace selected unit remittances into receipts and deposits recorded in checkbook or record into a cash receipt record.
2. Obtain confirmations from selected units to confirm remittances.
3. Ascertain that vouchers are made for all expenditures, that these expenses are properly signed by authorized persons, and that the expenditures are provided for in the budget or have been authorized by the Executive Committee as recorded in the minutes.
4. Determine that checks written agree with the vouchers and are properly recorded in some form of cash disbursement record.
5. Make sure that bank statements are reconciled monthly to agree with the checkbook balance and the balance as reflected in the cash receipt and disbursement record.
6. Check the year-end balance, as shown on the year-end statements, to determine that it agrees with that shown in the checkbook and the reconciled year-end bank statements. The year-end balance should reflect any difference between cash received and cash disbursed as recorded in the cash records.

After the procedures have been completed, the person performing the procedures fills out the Schedule of Cash Activities statement and submits it to the district treasurer, with a copy to the district executive team and to the conference treasurer.