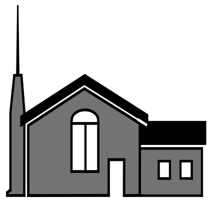
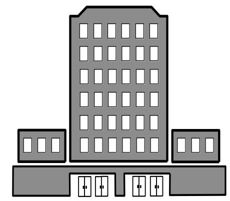
Record-Keeping Lesson Summary

Member and Statistical Records Division

Understanding and Using the "Other" Category



Wards and stakes use the "Other" category to collect funds for a defined purpose and then distribute the funds to pay for goods or services.



The **administration office** uses the "Other" category to make accounting adjustments for returned checks, deposit overages, deposit shortages, unreported checks, unreported deposits, and charges for some Church-provided services.

What Members Should Understand

- The "Other" category is for specifically stated purposes approved by the bishopric or stake presidency.
- Most subcategories of the "Other" category are not considered charitable contributions and are not included on the year-end tax-valid statement.

Clerks' Responsibilities

- Ensure that funds in the "Other" category are designated for a specific purpose and then used for that purpose.
- When receiving and disbursing from the "Other" category, record the transaction to the proper subcategory.
- Carefully examine transactions related to the "Other" category and quickly clear any transactions that have been posted to the "Other" category by the administration office.

Priesthood Leaders' Responsibilities

- Ensure that the "Other" category and subcategories are used according to established guidelines.
- Ensure that petty cash funds and additional checking or savings accounts are not used.

For more training about record keeping and auditing, please go to www.lds.org.