

Three Person Model

	Staff or Volunteer	Treasurer	Bookkeeper
Receipts	Open Mail		
	Receive and Log Cash and Checks	Prepare and Make Deposits	
Disbursements	Mail Checks	Approve for Payment:	
		<ul style="list-style-type: none"> • Invoices 	Prepare Invoices
		<ul style="list-style-type: none"> • Check Requests 	Write Checks
		<ul style="list-style-type: none"> • Time Sheets 	Distribute Petty Cash
		<ul style="list-style-type: none"> • Sign Checks 	Distribute Payroll

Reporting/ Accounting	Receive and Review Bank Statements	Reconcile Petty Cash	Reconcile Bank Statements
		Approve Bank Reconciliations and Financial Statements	Prepare and Distribute Financial Reports