

Processing of Church Service Collections

FOUR GENERAL RULES

1. **UNCOUNTED MONEY SHOULD NEVER BE IN THE PRESENCE OF FEWER THAN TWO PEOPLE. WHEN UNCOUNTED MONEY IS LOCKED AWAY — EVEN IF IT IS LOCKED IN A SAFE — IT IS IN THE PRESENCE OF FEWER THAN TWO PEOPLE.**
2. **MONEY SHOULD BE COUNTED AS SOON AS POSSIBLE AFTER THE ALMS BASINS/OFFERING PLATES ARE BROUGHT TO THE COUNTING ROOM. IF POSSIBLE, COUNTING SHOULD BEGIN IMMEDIATELY AFTER THE TELLERS ENTER THE ROOM WITH THE ALMS BASINS.**
3. **DUTIES AND WORK SCHEDULES OF THE MONEY HANDLING TEAM SHOULD CHANGE REGULARLY, AND THE SCHEDULE CHANGES SHOULD BE FAIRLY UNPREDICTABLE. RELATED INDIVIDUALS SHOULD NOT BE ALONE TOGETHER WITH UNCOUNTED MONEY.**
4. **THOSE RESPONSIBLE FOR *COUNTING THE MONEY* SHOULD NOT DO THE *BOOKKEEPING FOR THE MONEY* (POSTING TO JOURNALS, MAINTAINING CONTRIBUTORS' RECORDS AND RECONCILING, FOR EXAMPLE).**

RECOMMENDED PROCEDURES

BEST PROCEDURE	ACCEPTABLE COMPROMISE PROCEDURE [ITALICIZED & BOLD IF DIFFERENT FROM BEST PROCEDURE]
1. At least two people together retrieve the alms basins and take the offering to the counting room. This room should have restricted access.	1. At least two people together retrieve the alms basins and take the offering to the counting room. This room should have restricted access.
2. At least two people count the offering immediately after the alms basins are brought to the counting room, including the contents of each offering envelope. Write the check number [or "cash"], date and amount of the contents of each offering envelope on the face of the envelope.	2. At least two people count the offering immediately after the alms basins are brought to the counting room. <i>Count the number of offering envelopes. Leave the envelopes sealed. Record the number of envelopes on the count sheet.</i>
3. Complete and sign the count sheet. Use numbered three-part forms: White (original): File with deposit copies; Yellow: File with the journal posting paperwork; Pink: File by date. Use the forms in numeric order to make it easier to account for all forms (by number).	3. Complete and sign the count sheet. <i>Make a copy of the count sheet and place the copy with the counted offering. Retain the original in a locked file separate from the files for the deposit.</i>
4. During the count, stamp the back of each check. DO NOT INCLUDE THE CHURCH'S BANK ACCOUNT NUMBER: <p style="text-align: center;"> FOR DEPOSIT ONLY [FULL LEGAL BANK NAME] [FULL LEGAL CHURCH NAME] [FULL CITY AND STATE IN WHICH THE CHURCH IS LOCATED] [EXACT CHURCH BANK ACCOUNT NAME] </p>	4. During the count, stamp the back of each check. DO NOT INCLUDE THE CHURCH'S BANK ACCOUNT NUMBER: <p style="text-align: center;"> FOR DEPOSIT ONLY [FULL LEGAL BANK NAME] [FULL LEGAL CHURCH NAME] [FULL CITY AND STATE IN WHICH THE CHURCH IS LOCATED] [EXACT CHURCH BANK ACCOUNT NAME] </p> <p><i>Stamp only the checks that are not inside the sealed offering envelopes.</i></p>

BEST PROCEDURE	ACCEPTABLE COMPROMISE PROCEDURE [ITALICIZED & BOLD IF DIFFERENT FROM BEST PROCEDURE]
<p>5. Prepare the entire deposit immediately after the count is completed. Make a copy of the deposit slip and all checks. Staple to the white copy (original) of the tellers' count sheet. Retain with the offering envelopes.</p>	<p>5. Prepare the deposit for the money that was counted. <i>Make a copy of the deposit slip, all checks and the offering envelopes. Staple to the copy of the tellers' count sheet. Retain the offering envelopes until after the contributions have been posted to the members records.</i></p>
<p>6. Take the deposit to the bank on the day of the collection in a bank-approved locked deposit bag. Follow the bank's procedures for retrieval.</p>	<p>6. <i>Drop the deposit in the top hopper of a mercantile-rated safe ["burglary rated" (rating of TL-15 or higher preferred)], dual locked [key and combination] that has been secured to the wall and/or floor. On the next business day, prepare the deposit for the envelope contents. Take both deposits to the bank. Those who count the money should not be able to open the safe.</i></p>
<p>7. Post the deposit to the general ledger and to the contributors' records as soon as possible after the collection. (If possible, this should be done by a person who is independent from the procedures in steps 1-6.)</p>	<p>7. Post the deposit to the general ledger and to the contributors' records as soon as possible after the collection. (If possible, this should be done by a person who is independent from the procedures in steps 1-6.)</p>
<p>8. Reconcile the tellers' count sheet, deposit receipt, general ledger posting journal and contributors' posting journal. (If possible, this should be done by a person who is independent from the procedures in steps 1-7.)</p>	<p>8. Reconcile the tellers' count sheet, deposit receipt, general ledger posting journal and contributors' posting journal. (If possible, this should be done by a person who is independent from the procedures in steps 1-7.)</p>
<p>9. Reconcile all bank accounts regularly. (If possible, this should be done by a person who is independent from the procedures in steps 1-8.) A good practice is to have the bank statement(s) mailed to the home of a person assigned to do this.</p>	<p>9. Reconcile all bank accounts regularly. <i>The person who does this job should work independently from those who handle procedures 1-8. This person should also reconcile all of the journals, worksheets and bank accounts, and issue a monthly report to the board (or finance committee) showing his/her reconciliation work and discrepancies.</i></p>

**RECONCILIATION OF TELLERS COUNT SHEET, BANK DEPOSIT,
ALL RELATED JOURNALS & POSTING LEDGERS AND BANK STATEMENT**

CHURCH NAME: _____ **DATE OF OFFERING:** _____

TENDER	TELLERS' COUNT SHEET	DEPOSIT PREPARERS' WORKSHEET	BANK DEPOSIT RECEIPT	CONTRIBUTORS POSTING JOURNAL [ALSO INCLUDES UNIDENTIFIED CONTRIBUTIONS]	POSTED TO THE GENERAL LEDGER	BANK STATEMENT
CASH [BILLS]						
CASH [COIN]						
CHECKS						
OTHER: _____						
OTHER: _____						
OTHER: _____						
TOTALS						

NOTES/DISCREPANCIES

RECONCILIATION DONE BY [SIGNED]: _____ **DATE COMPLETED:** _____

RECONCILIATION APPROVED BY [SIGNED]: _____ **DATE SIGNED:** _____

TELLERS OFFERING COUNT WORKSHEET

Church Name & City, State _____

PLEASE COUNT AND RECORD:

- | | |
|---|--|
| <p>1. LOOSE PLATE CASH AND COIN</p> <p>2. OFFERING ENVELOPES (# OF ENVELOPES ONLY? (Y/N): ____ OR CONTENTS AS WELL? (Y/N): ____</p> | <p>3. NUMBER OF CHECKS (<u>STAMP EACH CHECK "FOR DEPOSIT ONLY"</u>)</p> <p>4. NUMBER OF PLEDGE CARDS</p> <p>5. NUMBER OF MISC. OTHER ITEMS</p> |
|---|--|

CAMPUS: _____ SERVICE DATE: _____ VENUE/TIME: _____

<p>Currency count (U.S. dollars)</p> <p>\$1: # _____ Total \$: _____</p> <p>\$2: # _____ Total \$: _____</p> <p>\$5: # _____ Total \$: _____</p> <p>\$10: # _____ Total \$: _____</p> <p>\$20: # _____ Total \$: _____</p> <p>\$50: # _____ Total \$: _____</p> <p>\$100: # _____ Total \$: _____</p> <p>Other: # _____ Total \$: _____</p> <p>Other: # _____ Total \$: _____</p> <p>Total Currency: \$ _____</p> <p>Coin count (U.S. coins)</p> <p>Pennies: # _____ Total \$: _____</p> <p>Nickels: # _____ Total \$: _____</p> <p>Dimes: # _____ Total \$: _____</p> <p>Quarters: # _____ Total \$: _____</p> <p>½ Dollars: # _____ Total \$: _____</p> <p>Dollars: # _____ Total \$: _____</p> <p>Other: # _____ Total \$: _____</p> <p>Other: # _____ Total \$: _____</p> <p>Total coin: \$ _____</p>	<p style="text-align: center;">— OFFERING ENVELOPES — [# OF ENVELOPES ONLY, <u>NOT THE CONTENTS</u>]</p> <hr/> <p style="text-align: center;">— CHECKS —</p> <table border="1" style="width: 100%; border-collapse: collapse; margin: 0 auto;"> <thead> <tr> <th style="width: 50%; text-align: center; padding: 5px;"><u># OF CHECKS</u></th> <th style="width: 50%; text-align: center; padding: 5px;"><u>TOTAL DOLLAR AMOUNT</u></th> </tr> </thead> <tbody> <tr> <td style="height: 100px;"> </td> <td> </td> </tr> </tbody> </table> <hr/> <p style="text-align: center;">— FOREIGN CURRENCY/COIN —</p> <hr/> <p style="text-align: center;">— PLEDGE CARDS — [# OF CARDS ONLY, <u>NOT THE \$ AMOUNTS</u>]</p> <hr/> <p style="text-align: center;">— OTHER — [NOTES FOR CREDIT CARD DONATIONS, NOTES TO THE FINANCE OFFICE, ETC.]</p>	<u># OF CHECKS</u>	<u>TOTAL DOLLAR AMOUNT</u>		
<u># OF CHECKS</u>	<u>TOTAL DOLLAR AMOUNT</u>				

— TELLER SIGNATURES —

_____ TELLER ONE	_____ TELLER TWO	_____ TELLER THREE
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