



First Congregational United Church of Christ

Name: Collection Handling

Procedure:

- a.) Immediately following service, a finance committee member will select a helper and the two person team will take the collection to the office, count the loose cash, count the number of envelopes and record the information on the "Collection and Counting sheet" along with their signatures and then secure the total collection in a locked cabinet.
- b.) As soon as possible after the service, a person from the Ministerial staff will verify that the collection has been taken care of, and if not, perform the same functions as outlined above in a.), always with a helper.
- c.) The Administrative Assistant will secure any other income received, in addition to the collection, in the locked cabinet. All cash Rental income will be acknowledged with a receipt to the Renter.
- d.) On the first work day following the service the Administrative Assistant and one other person (normally a staff person or member of the church.) verifies loose cash and number of envelopes as recorded in a.) reporting any discrepancies to the Finance Committee chair. The two-person team opens the envelopes, counts all the cash and records the total on the "Collection and Counting Sheet". This team also compares rental cash receipts to money received, reconciles differences, counts and records any cash receipts or cash donations from c.) on the "Collection and Counting Sheet" and signs for all of the above.
- e.) The Administrative Assistant inputs all cash and non-cash information into the financial system, makes and retains a copy of all checks, prepares the bank statement and makes the deposit.
- f.) On the second workday following the service, The Financial Accountant verifies the account and rental inputs and reconciles the

Rev. Margot Pickett
Intentional Interim Pastor

Gary Mitchell
Assistant Minister

Yolanda Adams
Ministry Coordinator

Harper Leich
Administrative Assistant

deposits with the Bank statements. Any issues requiring immediate attention are discussed with the Senior Pastor and/or the chair of the Finance Committee.

g.) The Collection and Counting Sheet is part of this policy.

FCUCC Board approval date: July 21, 2014

Staff signatures:

Entered in Policy Manual By:

Date: