

## ST. PAUL'S LUTHERAN CHURCH

Procedure A.3

Date approved by Council: February 13, 2010

### CASH RECEIPTS PROCEDURES

1. A team of two counting partners (tellers) will be responsible for counting receipts and preparing a deposit immediately after the Sunday church services.
2. Counting partners should not be from the same family.
3. Counting partners will keep information about offerings confidential.
4. The church's Financial Secretary is responsible for recruiting and training counting partners, and will develop schedules of assignments by Sunday.
5. The counting partners will carry the contents of the offering plates to the counting area. They will also check the lockbox for additional items to be deposited. (Counting partners will be given the combination to the lockbox when trained.)
6. **Regular giving** (envelope giving and loose checks that can be tied to an envelope number) are listed on the Envelope Giving Form. The offering amount is written on the envelope, if it is not already recorded on the envelope. Envelopes are placed in the Financial Secretary's mailbox.
7. Cash and check totals are recorded on the Envelope Giving Form and on the Total Envelopes line on the Monthly Receipts Recap Form.
8. Any **memorial donations** are recorded on the Memorial Donation Recap Sheet, and total memorial donations are entered on the Memorial Sheet Recap line on the Monthly Receipts Recap Form.
9. Any **Angel Food Ministries** receipts are recorded on the Angel Food Ministries Sheet. Cash and check totals are recorded on the Angel Food Ministries Sheet and are entered on the Angel Food Ministries Sheet Recap line on the Money Receipts Recap Form.
10. **Loose offering and other receipts** are recorded on the Money Receipts Recap Form. Loose offering checks are photocopied, and the photocopies are placed in the Financial Secretary's mailbox.
11. The **Money Receipts Recap Form** is totaled down and across. Totals across the bottom of the form and down the right side of the form need to add to the same grand total.

12. Check amounts and names of payers for all checks to be deposited are recorded on the **St. Paul's Lutheran Church Deposit Slip for Checks Sheet**. The total of checks shown on this sheet must equal the total checks amount on the Money Receipts Recap Form.

13. A minimum of three totals of checks amounts should have been run:

- (1) A total of check amounts recorded on the Envelope Giving Form
- (2) A total of check amounts recorded on the St. Paul's Lutheran Church Deposit Slip for Checks Sheet
- (3) A total of the checks themselves.

These totals must agree with corresponding totals on the Money Receipts Recap Form.

14. Stamp all checks with the "For Deposit Only" stamp.

15. Cash (currency and coins) is counted and agrees with corresponding totals on the Money Receipts Recap Form.

16. The deposit slip is completed.

17. All forms are dated. The boxes at the bottom of the Money Receipts Recap Form are checked and the form signed.

18. Copies of forms are made and distributed as instructed on the forms.

19. Deposits, along with the deposit slip and the St. Paul's Lutheran Church Deposit Slip for Checks Sheet, are placed in a depository bag. The bag is locked and is deposited on Sunday in the night depository at Amegy Bank (Rollingbrook location) by one of the counting partners. The keychain with the depository bag keys and the night depository key are returned to the church. The keys may be returned using the mail slot.