

OPP 3.2 – RECEIPTS PROCEDURES

PURPOSE: To provide guidance and procedures to the Administrative Team, the Financial Secretary and Assistant Financial Secretary for the receipt, deposit and accounting of funds received by the church.

RECEIPT OF FUNDS

As a vibrant member of the body of Christ, the church will participate in many activities that require the receipt, handling, usage and disbursement of funds on an ongoing basis. As representatives of Christ's workings through the church and community, we each have the responsibility of insuring that these funds are managed efficiently and securely, no matter what time and place the activities occur.

All funds received for any activity of the church will be routed to the Financial Secretary or to the Assistant Financial Secretary in the absence of the Financial Secretary. Both the Financial Secretary and Assistant Financial Secretary have full receipt handling privileges and responsibilities. Any reference to "Financial Secretary" in the remainder of this policy also includes the "Assistant Financial Secretary" since the Assistant Financial Secretary is empowered by the Bylaws to perform "all actions enumerated for the Financial Secretary".

SECURITY AND HANDLING OF FUNDS

All funds received for any purpose will be placed in a secure collection box in the church office unless otherwise noted below. The secure collection box will be designed to accept input of checks, cash, and a small number of coins, and documentation, by drop-off without the use of a key. No mechanism for extraction will be used other than through padlock or combination lock.

The Financial Secretary will have sole access to the secure collection box and will only extract items from this box when both the Financial Secretary and one Administrative Team member are present. **At no time will uncounted, undocumented funds be handled when only one person is present, unless otherwise noted below.**

Count results shall be documented via a paper or electronic counting form. RRCC Form 6 – Funds Receipt Documentation should be used providing for signatures of the two counters for auditing purposes. Gifts by individuals will be recorded for the purposes of tracking pledges and providing a record of contributions statements quarterly to all church members. The Financial Secretary is custodian of the records of contributions and will handle them with confidentiality.

Handling of receipt of funds may occur through any or all of the following methods:

Via Church Office, by mail or in person. Payments for ongoing building usage, offerings from worshippers who are unable to attend services, offerings via financial institutions, etc., are often handled through the church office. It is the Church Administrative Assistant's responsibility to handle incoming mail and in-person drop-offs, by opening and sorting these pieces. The Administrative Assistant shall promptly drop these funds, along with any supporting documentation, into the secure collection box. Due to the nature of the handling of office

responsibilities, this is an exception to the rule of a single person handling uncounted, undocumented funds.

Via Worship offering. During or just prior to the start of worship services, the Worship Leader will be responsible for identifying if the Financial Secretary is present, and alerting the Stewardship Leader that an offering will be collected. At the end of the worship service, it will be both the Worship Leader's and Stewardship Leader's joint responsibility to insure the security of the offering. Three situations may occur, in descending preferred order of occurrence:

- *The Financial Secretary and an Administrative Team member are present.* In this case, the Financial Secretary will handle the gathering of the offering, and will create an offering count as part of the standard reporting process. The Worship Leader is excused from oversight in this case.
- *The Financial Secretary is not present.* In this case, an Administrative Team member will, in the presence of the Worship Leader, gather the offering as follows:
 - Place the offering inside an appropriate envelope and seal it
 - Stewardship Leader will sign across the flap and back of the envelope
 - Document the date and time of worship on the envelope
 - Promptly drop it into the secure collection box

If two members of the Administrative Team are available to assist, the Worship Leader may be excused from oversight.

- *The Financial Secretary and no Administrative Team members are present.* In this case, the Worship Leader will, in the presence of a member of the congregation, gather the offering as follows:
 - Place the offering inside an appropriate envelope and seal it
 - Worship Leader and member will sign across the flap and back of the envelope
 - Document the date and time of worship on the envelope
 - Promptly drop it into the secure collection box
 - At no time will the Worship Leader or member of the congregation review the contents of the offering.

Via Sunday school offering. Each Sunday School class shall collect and count its offering, and document the class giving total along with the class attendance records in the presence of attendees. One volunteer shall gather the offerings from each class and provide a summary of the Sunday school offering, place the offering in an appropriate envelope, seal it, sign and date across the flap and back of the envelope, and promptly drop it into the secure collection box.

Via Kiddos Programming and Tuition payments. The Kiddos directors shall collect, count, and document the Kiddos receipts and tuition payments on a monthly basis, provide a summary of the receipts, place the funds in an appropriate envelope, seal it, sign across the flap and back of the envelope, and promptly drop it into the secure collection box.

Via Pathways Counseling Center payments. Each counselor shall collect, count, and document Counseling Center payments on a weekly basis. Payment can be received in two forms:

- ***Check*** Each check received shall note in the memo that the payment is for “Counseling—*Name of Counselor*” so there is clear indication of the appropriate counselor to be compensated for services. A photocopy of the check shall also be included for archiving purposes. The check and photocopy are to be placed in an envelope, sealed, signed and dated across the flap and back of the envelope, and dropped in the secure collection box.
- ***Cash.*** Cash payments shall be photocopied to provide evidence of the amount paid. The photocopy shall be documented with the date of payment and “Counseling—*Name of Counselor*” so there is clear indication of the appropriate counselor to be compensated for services. The cash and photocopy are to be placed in an envelope, sealed, signed and dated across the flap and back of the envelope, and dropped in the secure collection box.

Via Social Program offerings and Fundraising events. Church activities such as Wednesday night dinners are hosted by various members of the church throughout the year. Each host shall be responsible for his or her activity’s offering. Collection, counting, and documentation of the funds shall be completed during the event in the presence of a Stewardship Leader or other Admin team member. The documented total offering shall be gathered as follows:

- Place the offering inside an appropriate envelope and seal it
- Program host will sign across the flap and back of the envelope
- Document the date and time of the event on the envelope
- Document the amount of the count, along with any details regarding the church fund to which the monies are to be directed
- Promptly drop it into the secure collection box

However, considering the likelihood that the counting cannot be completed at this time or a Stewardship Leader or Admin team member is not in attendance, it is permissible to gather the uncounted funds and follow the above procedure, noting the amount as uncounted.

Via Vending Machine collections. Once per month (or more often as needed based on machine usage), the administrative assistant shall scheduled time with a Stewardship Leader or Admin team member to extract the monies from the vending machine. The monies shall remain uncounted at that time, and gathered as follows:

- Place the monies inside an appropriate envelope and seal it
- Stewardship Leader or Admin team member will sign across the flap and back of the envelope
- Document the date and time on the envelope
- Promptly drop it into the secure collection box

Via Stock Brokerage disbursement. Offerings contributed by stock brokerage shall be cashed at the earliest administratively possible by the stock broker according to broker’s standard procedures, and the gross amount of the giving (before brokerage fees) shall be documented and

provided to the donor as a tax record. (Brokerage fee documentation procedure is **TBD**. The net proceeds shall be deposited per normal worship offering procedures.)

DEPOSIT OF FUNDS

After counting of funds has been completed, the Financial Secretary will take the counted funds and documentation. The deposit information shall be entered into Viansoft Church Contribution System (or such similar software as may be adopted by the church in the future) for record-keeping purposes.

Counted funds shall be deposited via bank procedures at the earliest reasonable time after counting, preferably on the same day via night deposit box, or alternatively on the first day that the bank is open for business.

REPORT OF RECEIPTS TO THE TREASURER AND THE GUIDING BOARD

A copy of all completed RRCC Form 6 – Funds Receipt Documentation will be provided to the Treasurer for every Deposit. Entries recorded should be of sufficient detail to enable the Treasurer to distribute the funds deposited to the proper budget category or dedicated fund account.

Monthly reports of church receipts are to be provided via email to the church Guiding Board and the Administrative Team. The reports will document all proceeds along with categorization and comparison vs. budget projections to date. Such reports shall also be posted in a visible location for congregational review no later than the following Sunday after reporting to the Guiding Board unless otherwise requested by the Guiding Board.

QUARTERLY REPORT OF CONTRIBUTIONS TO INDIVIDUAL CHURCH MEMBERS

Each member will receive a quarterly report of contributions. The Financial Secretary is responsible for tracking these contributions and providing the report.

AUTHORITY: *Section IV, B, 5 and Section VI, A, 1 of the Bylaws of Round Rock Christian Church. The Administrative Team is entrusted with the financial resources of the church. The Financial Secretary shall be responsible for receiving all income of the congregation, keeping accurate records of the source and amount of such income.*

EFFECTIVE DATE

September 13, 2007

LAST REVIEW DATE

October 14, 2010