

## OPP 3.2 – RECEIPTS PROCEDURES

**PURPOSE:** To provide guidance and procedures to the Guiding Board, 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, or designee in the absence of the Financial Secretary. Both the Financial Secretary, Assistant Financial Secretary and designees have full receipt handling privileges and responsibilities.

### 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 the use of the key.

The Financial Secretary, or designee, will have sole access to the secure collection box and will only extract items from this box when 2 designated Offering Counter Team members 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. The official deposit report 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 to all church members. The Financial Secretary, and designees, are custodians 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.*** The Financial Secretary is responsible for recruiting, training, and scheduling designated Offering Counter Team members. In the event two Offering Counter Team members cannot be present to count the offering following worship services, the offering will be secured in the secure collection box until such time when two Offering Counter Team members can be present.

***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 Vending Machine collections.*** Once per month (or as needed based on machine usage), the Financial Team designees shall extract the monies from the vending machine. The monies shall be counted at that time, and gathered as follows:

- Place the monies inside an appropriate envelope and seal it
- Financial Team designees 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

## **DEPOSIT OF FUNDS**

After counting of funds has been completed, the Offering Counter Team designees shall enter the information into the church software program for record-keeping purposes.

Counted funds shall be deposited via bank procedures at the earliest reasonable time after counting, preferably 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 Deposit Reports 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. The reports will document all proceeds along with categorization and comparison vs. budget projections to date. Such reports shall also be posted on the church website for congregational review no later than the following Sunday after reporting to the Guiding Board unless otherwise requested by the Guiding Board.

## **ANNUAL REPORT OF CONTRIBUTIONS TO INDIVIDUAL CHURCH MEMBERS**

Each member will receive an annual report of contributions and may request additional reports as needed. The Financial Secretary is responsible for tracking these contributions and providing the reports.

**AUTHORITY:** The Bylaws of Round Rock Christian Church. The Guiding Board is entrusted with the financial resources of the church. The Financial Secretary (or designee) 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/REVISION DATE**

July, 2019

**APPROVED BY THE GUIDING BOARD**

July 15, 2019