

1 **8 FINANCE MINISTRY TEAM**

2
3 Statement of Purpose

4 The purpose of the Finance Ministry Team is to provide expertise and advice to the Session regarding the
5 financial planning, budgeting and spending of all Session approved fund sources so that resources are used
6 as planned and that appropriate accounting practices are in place with respect to the financial affairs of the
7 church as a whole. A major emphasis shall be the Session's annual operating program (budget). The
8 Ministry Team shall also provide technical assistance to the several Sessional Ministry Teams to ensure
9 understanding and appropriate use of other funds approved for each said Ministry Team.

10
11 Specific Ministries

- 12 1) The Ministry Team will carefully prepare and submit to the Session the annual operating program
13 (AOP) budget and the Building Renovation budget, the goals of which are to ensure the expenditure of
14 funds within the Session-approved parameters for the next quarter or calendar year.
- 15 2) The Ministry Team may, in conjunction with the Stewardship Ministry Team, recommend to Session
16 authorization of the collection of special funds, including those of capital improvement or special funds
17 for local or denominational mission concerns.
- 18 3) The Ministry Team will keep the Session apprised monthly through appropriate and requested reports
19 communicating the income received as well as the expenditures under AOP.
- 20 4) The Ministry Team will provide technical assistance and consultation to the Stewardship Ministry Team
21 relative to proposed annual operating estimates and assist that Ministry Team as requested.
- 22 5) To encourage the responsible stewardship of the corporate finances of the church, the Ministry Team
23 will conduct the annual operating program (budget preparation process) annually in consultation with
24 all Ministry Teams of the Session. This Ministry Team will:
- 25 a) Receive budget requests from Ministry Team chairs each year.
26 b) Estimate and project annual income.
27 c) Prepare AOP and submit to Session.
28 d) Review budget performance and recommend adjustments.
- 29 6) The Ministry Team will nominate the Treasurer, Assistant Treasurer, Financial Secretary, and
30 Bookkeeper who are elected by the Session for each calendar year. The Ministry Team will also
31 supervise the work of these positions.
- 32 7) The Ministry Team will oversee the disbursements of all funds, keep accurate records and make
33 appropriate reports on transactions. At each stated meeting of the Session, a monthly financial report
34 will be presented.
- 35 8) The Ministry Team will monitor the use of the Voucher Payment System as described below. The
36 Ministry Team will review these procedures with the Treasurer annually and recommend changes when
37 necessary. Expenditures shall be paid only in the approved manner, which requires that such
38 expenditures be a part of a Session-approved AOP, or with explicit approval of Session. Neither
39 individuals, officers, ordained nor non-ordained staff shall authorize expenditures which are not a part
40 of the Session approved AOP.

41
42 The Voucher Payment System will be implemented in the following manner:

43 The Treasurer will issue a check only after receiving a signed voucher from the appropriate Ministry
44 Team chair or Session-approved designee, provided it is either budgeted or explicitly approved by
45 the Session.

- 46 9) The Ministry Team will exercise oversight of the money counters' program, including the naming,
47 scheduling, and training of the volunteers who serve this program. Procedures and forms are found in

48 "Suggested Procedures for Money Counters" in related appendices contained herein.

49 10) The Ministry Team will accept other responsibilities assigned by the Session.

50

51 Planning Calendar

52 JANUARY

53 Treasurer prepares year-end payroll forms and returns

54 Re-figure staff withholding

55 Provide financial annual report information to Clerk of Session for submission to Presbytery

56 Distribute end-of-year pledge reports to members

57 Recommend to Session revised Annual Operating Plan budget based on stewardship campaign
58 results

59 Recommend to Session amount of Statement of Intent to Presbytery

60 Annual Congregation Meeting Reports Presentation

61 Monthly Treasurer's Report to Session

62 FEBRUARY

63 Monthly Treasurer's Report to Session

64 MARCH

65 Receive Church Financial Review Report and implement recommendations as appropriate

66 Monthly Treasurer's Report to Session

67 APRIL

68 Distribute quarterly pledge reports to members Treasurer prepares quarterly payroll returns

69 Monthly Treasurer's Report to Session

70 MAY

71 Ministry Plan Update Monthly Treasurer's Report to Session

72 JUNE

73 Request Ministry Teams prepare next year budget requests and submit by August

74 Policy & Procedure Manual review & update Monthly Treasurer's Report to Session

75 JULY

76 Distribute quarterly pledge reports to members Continue budget planning process

77 Treasurer prepares quarterly payroll returns Monthly Treasurer's Report to Session

78 AUGUST

79 Ministry Team budget requests due Plan Rally Day presentation (September)

80 Monthly Treasurer's Report to Session

81 SEPTEMBER

82 Rally Day presentation

83 Present preliminary budget for Session approval

84 Monthly Treasurer's Report to Session

85 OCTOBER

86 Distribute quarterly pledge reports to members Treasurer prepares quarterly payroll returns

87 Monthly Treasurer's Report to Session

88 NOVEMBER

89 Monthly Treasurer's Report to Session

90 DECEMBER

91 Nominate church Financial Officers for the new year

92 Prepare for Annual Congregational Meeting Annual Report

93 Distribute pledge envelopes for upcoming year Monthly Treasurer's Report to Session

94

95 Special Funds

- 96 1) CAPITAL REPAIR AND REPLACEMENT FUND is a reserve fund available to provide a ready
97 source of funds to finance major capital repairs and replacements.
- 98 a) Major capital repairs and replacements are defined as follows:
- 99 i) Repair or replacement of the exterior or interior structure resulting from damage, depreciation
100 or obsolescence, including structure related equipment such as HVAC, electrical, elevator.
101 Structure as referred to in these policies and procedures includes the church building(s) and
102 related grounds (real property).
- 103 ii) Deferred maintenance of the exterior or interior structure, including painting, parking lot re-
104 paving and similar maintenance needs which occur less frequently than annually.
- 105 iii) Improvements to the exterior or interior structure, including lightning protection and similar
106 betterment needs.
- 107 iv) All items meeting the definitions as shown above must cost \$5,000 or more to be considered
108 major.
- 109 b) Capital repairs and replacements may be in the form of emergencies resulting from events such as
110 flood damage, boiler failure or may be non-emergency in nature such as scheduled roof replacement,
111 exterior painting.
- 112 c) Major capital repairs and replacements will not include:
- 113 i) Acquisition of land and buildings or construction of buildings and building additions.
114 ii) Routine annual maintenance or repair of the structure.
115 iii) Non-structure related equipment, furnishings, and similar personal property such as office
116 equipment, tables, chairs, sound system, video equipment or computer equipment.
117 iv) Maintenance or repair of any kind to non-structure related personal property such as office
118 equipment maintenance, sound system repairs, organ repairs or piano repairs.
119 v) Any item costing less than \$5,000.
- 120 d) The Capital Repair and Replacement Fund will have a goal of maintaining a balance of five (5)
121 percent of the insured value of the church property, with such present goal being approximately
122 \$100,000.
- 123 e) On a routine basis, either upon request or at the time of insurance policy renewal, the church
124 insurance representative will provide the insured value for purposes of establishing the Capital
125 Repair and Replacement Fund goal.
- 126 f) The Capital Repair and Replacement Fund investment policy should attempt to maximize
127 investment earnings while maintaining reasonable investment protection in line with the overall
128 church investment policies.
- 129 g) All investment earnings generated from the Capital Repair and Replacement Fund investments will
130 be retained in the Fund and available for major capital repair and replacement expenditure.
- 131 h) In order to help ensure compliance with the five- percent goal, no more than one third of the
132 beginning of the year balance in the Capital Repair and Replacement Fund may be expended in any
133 one calendar year.
- 134 i) Funds previously contributed to the Contingency Fund designated solely for emergencies, in the
135 approximate amount of \$5,000 as of December 31, 2006, will be appropriately accounted for in
136 order to ensure compliance with all applicable restrictions.
- 137 j) The Finance Ministry Team will present to the Session on at least an annual basis a recommendation
138 regarding the transfer of undesignated general operating fund reserves to the Capital Repair and
139 Replacement Fund.
- 140 k) The Building and Grounds Ministry Team will bring requests for expenditure from the Capital
141 Repair and Replacement Fund for approval to the Finance Ministry Team. The Finance Ministry

- 142 Team must bring all approved requests to the Session for action.
- 143 1) The Finance Ministry Team will be responsible for the administration of the Capital Repair and
- 144 Replacement Fund, with such administration to include the maintenance of all accounting and
- 145 banking records.
- 146 m) The Finance Ministry Team will present to the Session a financial report for the Capital Repair and
- 147 Replacement Fund on at least an annual basis.
- 148 2) MANSE FUND is composed of the residual equity from the sale of the church manse. Some past usage
- 149 has been to provide a housing loan to church clergy.
- 150 a) Capital remains in the account; interest is applied to the current operating expenses. Any
- 151 expenditure would be by Session action.
- 152 b) The Finance Ministry Team will be responsible for the administration of the Manse Fund, with such
- 153 administration to include the maintenance of all accounting and banking records.
- 154 c) The Finance Ministry Team will present to the Session a financial report for the Manse Fund on at
- 155 least an annual basis.
- 156 3) ENDOWMENT FUND
- 157 a) The Endowment Fund is designed to seek and receive gifts, bequests, devises, memorials,
- 158 honorariums and other contributions of all types and amounts. Donations to the Fund may be made
- 159 through outright gifts (in the form of cash, securities, royalties, art, real property), bequests in wills,
- 160 assignments of life insurance and other contributions of all types and amounts.
- 161 b) Gifts received into the Fund may be either designated or undesignated. Donors may designate such
- 162 contributions for any purpose or cause that is consistent with the purposes and the missions stated
- 163 in the above Statement of Purpose.
- 164 c) The Finance Ministry Team will be responsible for the administration of the Endowment Fund,
- 165 with such administration to include the maintenance of all accounting and banking records.
- 166 d) The Finance Ministry Team will present to the Session a financial report for the Endowment Fund
- 167 on at least an annual basis.
- 168 4) 1-21-2012 GIFT MEMORIAL FUND
- 169 a) The Gift and its nature are to be regarded as confidential, including the officers and ministers of
- 170 TCPC.
- 171 b) The Gift may be used to assist in the ministry of TCPC without qualifications.
- 172 c) The Gift shall be deposited into and remain a part of the TCPC Regular Operating Fund.
- 173 d) The Gift Fund shall be considered a component of the operating reserves of TCPC.
- 174 e) The Gift Fund investment policy should attempt to maximize investment earnings while maintaining
- 175 reasonable and conservative investment protection in line with the overall TCPC investment
- 176 policies.
- 177 f) All investment earnings generated from the Gift Fund investments will be retained in the Gift Fund
- 178 and available for Gift Fund expenditures.
- 179 g) The Finance Ministry Team will be responsible for the administration of the Gift Fund, and such
- 180 administration will include the maintenance of all accounting and banking records.
- 181 h) The Gift Fund corpus (\$109,391) may be expended but not in excess of 5% (\$5,470) in any one
- 182 calendar year. This will allow the Gift Fund to exist and benefit the ministry of TCPC for at least
- 183 20 years.
- 184 i) The type of ministries which may be assisted by the Gift Fund is without limitations, but theological
- 185 education and benevolence ministries find particular favor with the Gift donor family.
- 186 j) Requests for expenditure from the Gift Fund are to be brought for approval to the Finance Ministry
- 187 Team which must then bring all approved requests to Session for sessional action.
- 188 k) The Finance Ministry Team will present to the Session a financial report for the Endowment Fund

189 on at least an annual basis.

190
191 Fundraising Activities

192 The regular operating budget should include all known Church activities as recommended by Session
193 Ministry Teams and agreed to by the Session in the course of the normal budgetary process. The population
194 of the sources of revenue that currently exist are as follows, with the revenue source defined, with examples
195 (not all-inclusive) and with the specific policies and procedures.

- 196 1) Fundraising activities: the process of raising money on behalf of TCPC through the sale of products or
197 services.
- 198 a) Examples: Youth car washes, sub sale, flower sale, baby-sitting; Youth & Families yard sale.
 - 199 b) Procedures and processes
 - 200 i) Needs to be part of the annual budget submission (or specifically approved by Session.)
 - 201 ii) Detail description of fundraising activity needs to be provided
 - 202 iii) Anticipated revenue needs to be provided
 - 203 iv) Identify expenses that the revenue will offset (designate use)
 - 204 v) Contact person needs to be identified
 - 205 vi) Anticipated timing needs to be provided – start to finish
 - 206 vii) TCPC facilities to be used need to be identified
 - 207 viii) Products or services must be “sold” at a booth – no individual solicitation
 - 208 ix) No fundraising activity in the sanctuary
 - 209 x) Ministry Team chairperson or designee needs to be involved in the advertising to make sure it
210 is appropriate
 - 211 xi) Advertising needs to be sensitive and in good taste
 - 212 xii) Advertising is allowed in the newsletter and designated bulletin boards
 - 213 xiii) Advertising is allowed in the bulletin
- 214 2) User fees: charges by TCPC for the use of facilities
- 215 a) Examples: weddings
 - 216 b) Procedures and processes
 - 217 i) Needs to be part of the annual budget submission (or specifically approved by Session.)
 - 218 ii) Anticipated revenue needs to be provided
 - 219 iii) Identify expenses that the revenue will offset (designate use)
 - 220 iv) Wedding guidelines as they apply to member and nonmember fees need to be followed
- 221 3) Activity fees: charges by TCPC for the right of an individual to participate in a TCPC sponsored activity
- 222 a) Examples: Administration Session retreats; softball, basketball, nurture retreats; mission trips;
223 Youth Montreat, Promises Preschool
 - 224 b) Procedures and processes
 - 225 i) Needs to be part of the annual budget submission (or specifically approved by Session.)
 - 226 ii) Anticipated revenue needs to be provided
 - 227 iii) Identify expenses that the revenue will offset (designate use)
 - 228 iv) Contact person needs to be identified
 - 229 v) Anticipated timing needs to be provided – start to finish
- 230 4) Pledge Offerings: offerings given as a result of a pledge made in support of the regular church budget
231 or Building Renovation Fund; pledge offerings cannot be designated
- 232 5) Special Offerings: Presbytery sanctioned offerings requested during TCPC regular worship services
- 233 a) Examples: 5¢ a Meal, Peacemaking, Red Stocking, Witness, One Great Hour of Sharing
 - 234 b) Procedures and processes: anticipated revenue for each of the five authorized offerings needs to be
235 provided in the annual budget submission

- 236 6) Loose Offerings: offerings given in support of the annual operating budget or Building Renovation Fund
237 but not in connection with a pledge; loose offerings cannot be designated
- 238 7) Freewill cash donations: donations to TCPC as a result of solicitation by a TCPC member or group, or
239 unsolicited
- 240 a) Examples: Worship handbells, hymnals; Fellowship kitchen guild, freewill donations at breakfasts
241 or dinners; Building fund donations; Capital Repair and Replacement Fund; memorials; Worship
242 chancel flowers, freewill donations at music events.
- 243 b) Procedures and processes
- 244 i) Needs to be part of the annual budget submission or specifically approved by Session
- 245 ii) Detail description of solicitation activity needs to be provided
- 246 iii) Anticipated revenue needs to be provided
- 247 iv) Identify expenses that the revenue will offset (designate use)
- 248 v) Contact person of solicitation activity needs to be identified
- 249 vi) Anticipated timing of solicitation activity needs to be provided – start to finish
- 250 vii) No individual solicitation (one-on-one)
- 251 viii) No solicitation activity in the sanctuary during worship services
- 252 ix) Ministry Team chairperson or designee needs to be involved in the solicitation advertising to
253 make sure it is appropriate
- 254 x) Solicitation advertising needs to be sensitive and in good taste
- 255 xi) Solicitation advertising is allowed in the newsletter and designated bulletin boards
- 256 xii) Passing of an offering plate or basket in order to collect freewill donations is not allowed.
257 Requesting a suggested donation with an offering plate or basket available in a stationary
258 location is acceptable
- 259 xiii) Solicitation advertising is allowed in the bulletin
- 260 8) Freewill non-cash donations: donations to TCPC of a non-cash item as a result of solicitation by a TCPC
261 member or unsolicited
- 262 a) Examples: Caritas donated goods, food basket, equipment, carpeting, shares of corporate stock
- 263 b) Procedures and processes – Equipment, furniture and supplies: policy approved by Session 6/13/93
264 needs to be followed
- 265 i) Solicitation information needs to be provided to Finance for approval
- 266 ii) Detailed description of solicitation activity needs to be provided
- 267 iii) Contact person of solicitation activity needs to be identified
- 268 iv) Anticipated timing of solicitation activity needs to be provided – start to finish
- 269 v) No individual solicitation (one-on-one)
- 270 vi) No solicitation activity in the sanctuary
- 271 vii) Ministry Team chairperson or designee needs to be involved in the solicitation advertising to
272 make sure it is appropriate
- 273 viii) Solicitation advertising needs to be sensitive and in good taste
- 274 ix) Solicitation advertising is allowed in the newsletter and designated bulletin boards
- 275 x) Solicitation advertising is allowed in the bulletin
- 276 9) Non-TCPC Fundraising Activities: all fundraising activities of outside groups or individuals either
277 sponsored by or associated with TCPC or who simply use TCPC facilities whereby TCPC facilities or
278 newsletter or bulletins are used to either advertise the fundraising activities or to carry out the
279 fundraising activities.
- 280 a) Examples: Boy Scouts, Girl Scouts
- 281 b) Procedures and processes
- 282 i) Fundraising information needs to be provided to Finance for approval

- 283 ii) Detailed description of fundraising activity needs to be provided
- 284 iii) Contact person of fundraising activity needs to be identified
- 285 iv) Anticipated timing of fundraising activity needs to be provided – start to finish
- 286 v) TCPC facilities to be used in carrying out the fundraising activity needs to be identified
- 287 vi) No individual solicitation on TCPC premises (one-on-one)
- 288 vii) No fundraising activity in the sanctuary
- 289 viii) TCPC liaison needs to be involved in the fundraising advertising to make sure it is
- 290 appropriate
- 291 ix) Advertising needs to be sensitive and in good taste
- 292 x) Advertising is allowed in the newsletter and designated bulletin boards
- 293 xi) Checks should be made payable to the outside group; not TCPC
- 294 xii) Advertising is allowed in the bulletin
- 295 10) Sources of revenue (fundraising activities, user fees, etc.) may be considered outside of the annual
- 296 budget submission process with the following policies and procedures.
- 297 a) Request for a source of revenue outside of the annual budget submission process must be
- 298 presented to the Finance Ministry Team for approval
- 299 b) The request needs to follow the same policies and procedures which apply to its particular source
- 300 of revenue, as if the request was part of the annual budget submission process
- 301 c) If the request is due to an emergency (for example, physical plant needs major repair, church
- 302 family has unforeseen need for major assistance), Finance will report its approval or disapproval
- 303 to the Session. If the request is not an emergency activity, Finance will present its
- 304 recommendation to Session for approval.

Credit Card Use Policy

307 The use of TCPC credit cards to purchase goods and services for the benefit of TCPC by the church staff,
308 church members or independent contractors is discouraged. However, acknowledging the necessity of
309 occasional credit card use, this policy has been developed to ensure proper internal control in connection
310 with all credit card purchases. The following controls need to be followed by anyone entrusted with the
311 use of a TCPC credit card. The term credit card as used in this policy includes any credit relationship with
312 a particular vendor excluding any debt agreements with banking institutions.

- 313 1) All credit cards established in the name TCPC must be approved in advance by the Finance Ministry
- 314 Team.
- 315 2) The Finance Ministry Team is responsible for maintaining the inventory of TCPC credit cards.
- 316 3) All TCPC credit cards are to be in the custody of the TCPC staff. TCPC members may “borrow” a
- 317 credit card but only from the church secretary. Once used, any “borrowed” credit card must be
- 318 immediately returned to the church secretary. The church secretary should use proper discretion in
- 319 “lending” TCPC credit cards.
- 320 4) A Control Log will be kept of “borrowed” credit cards, noting the date & time (both in & out), name of
- 321 borrower and purpose.
- 322 5) TCPC credit cards are only to be used to purchase goods or services for the benefit of TCPC, provided
- 323 the purchase is either budgeted or explicitly approved by the Session.
- 324 6) All credit card purchases receipts must be provided to the church secretary in a timely manner, which
- 325 should normally be the day of the purchase. This applies to TCPC staff as well as TCPC members.
- 326 7) The church secretary will maintain control of all credit card purchase receipts in order to match the
- 327 purchase receipts against the monthly credit card billing statements. Once matched, the billing
- 328 statements will be handled using the TCPC voucher payment system.

330 Travel Reimbursement Policy

331 Travel using personal cars for approved out of town trips for church work will be eligible to be reimbursed
332 and will be considered by each ministry team in planning and funding events such as youth trips,
333 conferences, mission trips, etc. Reimbursement will be as follows:

- 334 1) Volunteer drivers will be reimbursed based on mileage using 50% of the current IRS business travel
335 reimbursement rate for out of town travel.
336 2) Non-ordained staff will be reimbursed the full IRS business travel rate for out of town travel.
337 3) Ordained staff travel reimbursements are part of the terms of call and travel expenses for ordained staff
338 will not be factored into the event plans/costs.

339

340 Memorials and Honorariums

341 Memorials and Honorariums are contributions made to TCPC in memory of or in honor of an individual or
342 individuals. The contributions are usually designated by the contributor for a specific fund or use within
343 the church. All contributions under \$1000 not designated within 4 months, shall be placed in the General
344 Operating Budget.

345

346 NOTE: These guidelines are not applicable to contributions made anonymously, or are requested to be kept
347 anonymous.

348

349 1) Receiving the Memorial or Honorarium

350 a) All such gifts are “counted” by the Counters on the Regular Offering Count Sheet and deposited
351 with the usual deposit – see those procedures

352 i) Complete the Record of Receipt & Acknowledgement Form

353 (1) Include any pertinent information (circumstances such as death, anniversary, baptism, etc.)

354 Also include anything written in the “Memo” part of the check.

355 (2) Attach all accompanying notes and the actual envelope.

356 (3) Give all forms (with supporting materials) to the Church office

357 b) The Church Office

358 i) updates the Memorials database

359 ii) acknowledges the gift to the contributor

360 iii) as well as notifying the honoree(s), closest relative, or other appropriate person(s) of the
361 contribution(s)

362 iv) as requested, provides information to the pastor(s)

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**Memorials and Honorariums
Record of Receipt and Acknowledgement**

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Part I – to be completed by the Offering Counters

| | |
|--------------------------------|------------------------|
| Date Received | |
| Contributor(s) | |
| Name | |
| Address | |
| Designated Fund / Use | |
| Amount | \$ |
| Circle one | Memorial or Honorarium |
| In Memory Or In honor of | |
| Comments | |

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Part II – to be completed by the Church Secretary

| | |
|-----------------|--|
| Initials / date | |
| | Acknowledgement sent to Contributor |
| | Notification sent to family / honoree(s); names: |
| | |
| | |

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374 PROCEDURES For COUNTING and REPORTING OFFERINGS

- 375 1) Materials
- 376 a) Counter Box located in the Church Conf Room. It contains:
- 377 i) Deposit Slips: Regular Account & Building Account
- 378 ii) Coin wrappers, endorsement stamp, Calculator, supplies
- 379 iii) Binder of Instructions, to include Individuals Envelop Number Assignment List, GL Code
- 380 Sheet, Church Directory, Count Sheets, Memorial & Honorarium Form
- 381 b) Deposit Bag: Filled and locked by Finance Team Member after last Sunday Service; Counter puts
- 382 in Bank Night Depository and retrieves when ready to count (typically Monday morning.)
- 383 c) Retrieve items received during the week from the file cabinet in the Church Office and the drop
- 384 box in the Church Mail Room.
- 385 2) **Offerings / Gifts are always counted by no fewer than two persons.**
- 386 3) Separate Offerings into categories:
- 387 a) Regular Offering & Gifts
- 388 b) Building Fund Offering and Gifts
- 389 c) Any Special Offerings & Gifts, such as Christmas Eve offerings are counted separately for each
- 390 service. Other separately counted Offerings include: Joy, Easter, Red Stocking and Contingency.
- 391 4) Complete the **Regular Offering Count Sheet** – date the top of each page/side: any offering / gift /
- 392 money not specifically designated or separated for another category is recorded on this Count Sheet.
- 393 Examples include 5¢ A Meal, Promises Preschool, Memorials, Loose Offering, Ministry Team “fee”
- 394 income, etc. NOTE: any Offering / Gift / money should be recorded for the individual (or on a
- 395 separate list,) to include the individuals names – examples are Staff Christmas Gift, Flower Fee.
- 396 Generally the indivual name can be recorded on the single line.
- 397 a) Sort “regular” envelopes in numerical order
- 398 b) Attempt to assign an envelope number to the “Bank-by-Mail” checks (always lookup/verify the
- 399 envelope number on these items,) the Pew Envelopes (regardless if check or cash) and the loose
- 400 checks, recording the envelope number on such. Interfile these items with the “regular”
- 401 envelopes. This creates the Regular Offering payment stack.
- 402 c) Recording the Regular Offering
- 403 i) Person 1 takes the Regular Offering Payment Stack and reads the envelope number and
- 404 amount to Person 2, who records the information on the Count Sheet.
- 405 ii) Open each envelope as you get to it
- 406 (1) if CASH, announce that for annotating on the Count Sheet (with small “c” or “cash” at the
- 407 #- for later balancing) and write “cash” and the amount on the envelope.
- 408 (2) If Online Banking / Bill Pay style check, announce that for annotating on the Count Sheet
- 409 (circle the Envelope Number.)
- 410 (3) **TIP:** Keep the checks in the same order as the opened envelopes in case an error needs to
- 411 be researched!
- 412 iii) After recording all items from the Regular Offering Payment Stack, Person 1 runs an adding
- 413 machine tape from the Count Sheet **check** entries (subtotal the cash separately.)
- 414 iv) Person 2 can endorse all the checks while the above activity is occurring.
- 415 v) Then Person 1 runs an adding machine tape from the actual checks. Ideally the check total
- 416 from the Count Sheet will equal the check total of the actual checks.

- 417 vi) Enter the totals in the Envelopes section of the Count Sheet, recording the amount by money-
418 type (check, bills, quarter, dime, nickel, penny.) Also enter the totals at the bottom of the
419 Envelope Number page.
- 420 vii) Keep these moneys separate for now.
- 421 viii) Recording Offerings / Gifts with no envelope number are recorded as “LOOSE”
- 422 (1) “Loose” cash (not identifiable to any specific person) is counted and the total is recorded in
423 the LOOSE, Loose Cash field. Also record the amount by money-type (checks, bills,
424 quarter, dime, nickel, penny) at the bottom of the Count Sheet in the LOOSE columns.
- 425 (2) “Loose” checks are recorded individually in the LOOSE section. Record the full name(s)
426 and address of the Giver, unless you’re sure it has been recorded in prior weeks.
- 427 (3) Memorial or Honorarium gifts: complete the separate Acknowledgement Record and give
428 it to the Church Office.
- 429 (i) Record such items individually (or create a list if a lot of gifts,) e.g.
- 430 (ii) XXXX Memorial for SMITH by Martin Walker \$50 .
- 431 (4) 5¢ A Meal: count this money by type; wrapping the coins if quantities dictate. Use the
432 Work Area at the bottom of the page. Record the total in the SPECIAL OFFERING field.
- 433 (5) Promises Money: rely on the GL Acct # and amounts provided on their work sheet –
434 recording the check amount on one line and the cash amount on another line.
- 435 (6) Other: determine the purpose of the offering / gift/ money and find the corresponding GL
436 Acct # on the GL Code Sheet.
- 437 (i) Record the items individually (or create a list if a lot of gifts,) e.g.
- 438 (ii) 7601 Flowers – Martin Walker \$25 .
- 439 ix) Keeping “count” of the various categories of money; balancing the Count Sheet.
- 440 (1) Use the calculator to total each section, Loose, Special, and Miscellaneous (Envelopes
441 have already been done.) Record the total in each section. Also record the amount of each
442 money-type below, for each category.
- 443 (2) Use the calculator to cross-total the grid numbers. **The totals must agree with the totals**
444 **in each section above, and the totals must cross-foot.**
- 445 x) Completing the job
- 446 (1) Verify the checks are stamped
- 447 (2) Sign and date the Count Sheet
- 448 (3) Complete the Bank Deposit Slip
- 449 5) Complete the **Debt Building Offering Count Sheet**
- 450 a) Organize the envelopes and “Bank-by-Mail checks” (rarely are there any loose offerings) in the
451 same manner as for the Regular Offering.
- 452 b) Follow the same process as above for the Regular Offering Count Sheet. Be sure to use the
453 Individuals Envelop Number Assignment List for the Debt Building Fund when looking up an
454 envelope number.
- 455 6) When counting more categories of Offerings (identified in C.3. above) write the category, Christmas
456 Eve 5pm Service, on the top of the Count Sheet (use the Regular Count Sheet as a base.) Organize
457 and follow the same process as above.
- 458 7) Completing the job
- 459 a) Repack all materials in the Counter Box; return it to its place in the Church Office

- 460 b) Make copies of the Count Sheets and distribute per the schedule. Original is always given to the
461 Church Office.
- 462 c) Make deposit(s) at the bank.
- 463 8) If bank detects a difference as the deposit is being made, either determine the error and correct the Count
464 Sheets, or annotate the Count Sheets with the amount of the difference.
- 465