

### **Cash Handling Procedures**

1. ALL Cash counting requires two, un-related counters. Anyone touching money must be approved by majority of staff and Council. Counters and Council must sign this Cash Handling Procedures to hold in church records.
2. Ushers/offering collectors are to be known volunteers in the church. Any age can help collect money, but anyone under 18 must have adult oversight.
3. After Sunday Service or fundraiser, the person who gathers the offering off the altar or donations will need a witness observing the transfer of Cash into appropriately marked envelopes. Witnesses can be a staff member and/or non-related member at large. Once the envelope is sealed, each person will sign their name over the seam seal. The envelope will then be locked up in the appropriate place until the approved money counters can make count, record and deposit. A preliminary nonofficial count of the funds can be made at this time and given to the Financial Secretary by text or email.
4. Two counters will prepare the deposit together. The council approved Tally Sheet must be used. Be neat and record everything.
  - a. Total of Checks (Make careful notes)
  - b. Currency Total
  - c. Coin Total
  - d. Add all Check, Currency, and Coin totals together for Grand TOTAL
  - e. Make copies of all checks. Can be multiples on one page.
  - f. Fill out the deposit slip after both counters have verified all the funds separately.
  - g. Both will then sign the deposit slip and Tally Sheet.
  - h. Make a copy of the Tally Sheet to put in the deposit bag for the bank to reconcile.
  - i. Secure the deposit and take to the bank the same day.
  - j. Place the original Tally Sheet in the Financial Secretary's mail slot.
  - k. Bank will complete the reconciliation and return with the deposit slip.

I have read, understand, and will abide by the Cash Handling Procedure.

DATE: \_\_\_\_\_

NAME: \_\_\_\_\_

Approved by Council on 2/6/2025 to be reviewed each year