

# Offering Policy and Checklist

Service Date: \_\_\_\_\_ Time: \_\_\_\_\_ Attendance: \_\_\_\_\_

## Policy

- The primary offering should be taken up in our gold offering plates.
- Any second offerings should use different baskets. Checks should be made payable to MCCCK, not guest.
- Offerings should be placed inside the altar until after the service.
- No one person should be alone with the offering until the count is complete.
- At least one member of the Board of Directors should be present for the count.
- Two people should perform the count and reach agreement. **Second person's role is shaded.**
- Counting by only two members of the same household should be avoided.
- A maximum of three people should be in the room with the door closed.
- If only one person is available: Stamp and copy checks, do a tape of cash and checks, put this sheet and all but cash and checks in the safe. Put cash and checks in an envelope and give to Pastor or put in safe.

## Count and Deposit Checklist

- Look for additional checks in Office Manager's desk (in the front of the top, right drawer). Include these in the primary offering count and deposit.
- Open the contribution envelopes. On the envelope **write CASH or CHECK (and check number) along with amount** if not written in. Envelope can be discarded if check is only for the general fund since it will be copied below.
- Endorse all checks with the deposit stamp (so they can't be deposited elsewhere).**
- Photocopy all checks.**
- Sort cash by 1's, 5's, 10's, and 20's.
- Count and add.
- Verify cash and coin counts and totals.**
- Add check photocopies on adding machine.
- Continue by adding cash and coins to the check total. Save this tape for the Office Manager bundle.
- Complete the deposit slip:** (see sample in blue bag)
  - Write Attendance and AM/PM in blank area.
  - Write Cash & Coin totals.
  - List each check individually by check number and amount.
  - Add the list of checks on the adding machine.
- Lock the following in the bank deposit bag:** (Put key in the grey safe. Take bag to bank's night deposit or hand off to Office Manager or Pastor.)
  - Cash & coins
  - Checks
  - Adding machine tape of all checks, cash, and coins
  - First two copies of the deposit slip
- Bundle the following for the Office Manager:** (Fold and put in the grey safe.)
  - Adding machine tape of all cash, coins, and checks
  - Third copy of the deposit slip
  - Contribution envelopes
  - Add cash and coin totals to the check total. Save this tape for the bank deposit bag.
  - Write check total above the list of checks.
  - Enter grand total at bottom and side. Initial.
  - Verify deposit slip totals. Initial.
  - This completed checklist
  - Copies of all checks

_____ x \$1	=	\$ _____
_____ x \$5	=	\$ _____
_____ x \$10	=	\$ _____
_____ x \$20	=	\$ _____
<b>Cash Total:</b> \$ _____		
<b>Coin Total:</b> \$ _____		
<b>Check Total:</b> \$ _____		
<b>Deposit Total:</b> \$ _____		

**If a second offering was taken for a guest speaker, concert, or other purpose:**

- The second offering is counted and deposited using a separate sheet. Write guest's name at the top of this sheet.
- Checks made payable to the guest cannot be deposited but are copied and totaled here: \$ \_\_\_\_\_
- A copy of this completed sheet (along with copied checks made payable directly to the guest) may be given to the Pastor to give to the guest. **Cash is not to be giving to the guest.** A reimbursement check will be mailed from the office. **Deviation must be approved by the pastor.**

Counted by: \_\_\_\_\_ And by: \_\_\_\_\_