

Document ID FIN-003	Title Counting of Special Collections Procedure	Date 09/15/14
Revision 1	Prepared by C. Schimpf	Approved <i>Audit Committee</i>

Policy

Monies collected on behalf of the church for a specific event or function must be counted and appropriately protected before submitting to the Church Office for deposit into a specific G/L account.

Purpose

This procedure describes how to handle special collections from receipt of the funds to deposit in ACC's bank account.

Procedures

1. Whenever money is being collected, the collecting group must designate an individual responsible for the oversight of the money during the collection period.
2. At the end of the collecting period (e.g. after fellowship hour, after SHYF, or after an Adult Ed class), the responsible person must count the money, using the attached form, Special Collection Counting Summary. Wherever possible, two individuals count the funds and make sure that their counts reconcile.
3. Using yellow envelopes (see attached) that are available from the church office (and in the Glynda Smith Reception Center), the responsible person places all cash, checks, and the completed Special Collection Counting Summary form into the yellow envelope, and marks the following on the front of the envelope:
 - a. Church Group responsible for the collection e.g. SHYF, Adult Ed, etc.
 - b. Purpose of the collection (e.g., "Cookies & Carols sales")
 - c. Total Value of Cash and Checks
 - d. Name of the designated responsible person
4. A copy of the Special Collection Counting Summary form is placed in the mailbox of the appropriate group or committee, to the Treasurer's attention.
5. The envelope is sealed and inserted through the slot in the locked box located in the upper cupboard nearest the reception desk (bottom shelf right hand side) in the reception center. Note that if the envelope contains mainly coins, these may need to be spread out in order to get the envelope through the slot.

Acton Congregational Church: Special Collection Counting Summary

Counters #1 _____
 #2 _____

Date: _____

Collection for: _____

Special Collection Cash:

_____	One Dollar Bills	x	\$1.00 =	\$ _____	
_____	Five Dollar Bills	x	\$5.00 =	\$ _____	
_____	Ten Dollar Bills	x	\$10.00 =	\$ _____	
_____	Twenty Dollar Bills	x	\$20.00 =	\$ _____	Total Bills: \$ _____
_____	Pennies	x	\$0.01 =	\$ _____	
_____	Nickels	x	\$0.05 =	\$ _____	
_____	Dimes	x	\$0.10 =	\$ _____	
_____	Quarters	x	\$0.25 =	\$ _____	
_____	Fifty Cent Pieces	x	\$0.50 =	\$ _____	Total Coins: \$ _____
				CASH:	\$ _____

Special Collection Checks:

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

CHECKS: \$ _____

Total Deposit: _____

Monies Collected in ACC

For Office Use Only
PC+ #: _____

Date _____

Church Group Responsible for Collection _____

GL #: _____

Purpose of Collection _____

Cash: \$ _____

Checks: \$ _____ Number of checks: _____

Total Amount Enclosed: \$ _____

Name of Collector _____ Phone: _____