

Northwest Hills United Methodist Church
Financial Policies and Procedures
January 31, 1999 (revised October 19, 2005)

The following *italicized* Financial Policies are drawn from the *Discipline* of the United Methodist Church. Northwest Hills United Methodist Church policies follow in regular print. Procedures are indented.

POLICY: The Finance Committee

There shall be a committee on finance, elected annually by the charge conference upon recommendation by the committee on lay leadership or from the floor, composed of the chairperson; the pastor(s); a lay member of the annual conference; the chairperson of the church council; the chairperson or representative of the committee on pastor-parish relations; a representative of the trustees to be selected by the trustees; the chairperson of the ministry group on stewardship; the lay leader; the financial secretary; the treasurer; the church business administrator; and other members to be added as the charge conference may determine. A member of the Finance Committee will be appointed as liaison to My Friend's House Council. It is recommended that the chairperson of the committee on finance shall be a member of the church council. The financial secretary, treasurer, and church business administrator, if paid employees, shall be members without vote.

Where there is no stewardship ministry area, stewardship shall be the responsibility of a subgroup on the committee on finance or shall be assigned to a task group that shall report to the church council.

All financial askings to be included in the annual budget of the local church shall be submitted to the committee on finance. The committee on finance shall compile annually a complete budget for the local church and submit it to the church council for review and adoption. The committee on finance shall be charged with responsibility for developing and implementing plans that will raise sufficient income to meet the budget adopted by the church council. It shall administer the funds received according to instructions from the church council.

The Finance Committee will develop an annual budget for all activities of the church for submission to the church council for approval. The budget will be based on input and justification thereof from all activity and program managers for the church, adjusted to the estimated revenues of the church for the year. The budget will consist of operating revenue and expenses, capital assets, capital debt acquisition, and debt service. Program managers will be responsible for operating within the approved budget for their total program. Except for expenses specifically designated by the church council, program managers may modify the amount budgeted for individual items within their total program as long as the program's total amount budgeted is not changed. All funds received will be administered according to church policies. All reporting of the financial results shall be in accordance with a modified cash basis.

After the budget of the local church has been approved, additional appropriations or changes in the budget must be approved by the church council. All proposed changes to program totals of the approved budget will be submitted to the Finance Committee for its recommendation to the church council for approval.

The committee shall carry out the church council's directions in guiding the treasurer(s) and financial secretary.

The committee shall designate at least two persons not of the immediate family residing in the same household to count the offering. They shall work under the supervision of the financial secretary. A

record of all funds received shall be given to the financial secretary and the treasurer. Funds received shall be deposited promptly in accordance with the procedures established by the committee on finance. The financial secretary shall keep records of the contributions and payments.

The committee shall make provision for an annual audit of the records of the financial officers of the local church and all its organizations and shall report to the charge conference. The finance committee will consider each year during the budget development process whether a formal audit by a CPA or other professional auditor of the church's records is necessary. Audits and by whom they will be performed will be budgeted and scheduled as determined necessary by the finance committee or as mandated by the charge conference. The chairperson of the finance committee may appoint sub-committees to monitor or examine specific financial activities of the church and report its findings to the committee.

The committee shall recommend to the church council proper depositories for the church's funds. Funds received shall be deposited promptly in the name of the local church. Funds received shall be deposited in the name of Northwest Hills United Methodist Church. These depositories will be selected from recommendations made by the Finance Committee.

Contributions designated for specific causes and objects shall be promptly forwarded according to the intent of the donor and shall not be used for any other purpose.

The committee shall prepare annually a report to the church council of all designated funds that are separate from the current expense budget.

The Finance Committee is responsible for monitoring and recommending finance policies and monitoring results of operations for all church activities. All proposals affecting financial activities will be presented to the Finance Committee for its recommendation prior to submission to the church council. Financial activities are defined to include, but not limited to, the functions of budgeting, reporting, fund raising, acquisition of capital assets and debt, investments, financial institution selection, disposal of church property, and internal controls.

There will be a meeting of the Finance Committee at least once a month to review the church's financial status. Where possible, the Finance Committee meeting agenda and financial reports to be reviewed will be provided to all committee members sufficiently prior to the meeting to allow for adequate review before the meeting.

POLICY: The Treasurer/Financial Secretary

The church treasurer(s) shall disburse all money contributed to causes represented in the local church budget, and such other funds and contributions as the church council may determine. The treasurer(s)/financial secretary shall remit each month to the conference treasurer all World Service and conference benevolence funds then on hand. Contributions to benevolence shall not be used for any cause other than that to which they have been given. The church treasurer shall make regular and detailed reports on funds received and expended to the committee on finance and the church council. The treasurer(s), financial secretary, and all members of the Finance Committee shall be adequately bonded. The treasurer will ensure that approved accounting procedures are followed. Nothing in this section precludes the treasurer from delegating any of these responsibilities.

In addition to the general policies stated above, NWHUMC church council establishes the following specific policies:

POLICY: Offering Collections

In addition to the general policies stated above, all collections shall be under continuous observation and control by more than one person until the total amount and individual responsibility is documented. All receipts from church activities will be deposited intact and promptly in the church's bank account or night depository. The transfer of cash items between individuals will be documented. The financial secretary may require individuals collecting cash items to make bank deposits and turn in the bank's acknowledged deposit receipt rather than the actual cash items. Cash items on hand will be kept to an absolute minimum, and all cash items on hand will be kept in the church's combination safe.

PROCEDURE: Offering Deposit

Two people must be with the offerings at all times when they are not in the safe, until they have been counted and the cash count report has been signed.

Ushers

Immediately following the offering collection, or at the end of the service if the collection is placed on the altar until the end of the service, two ushers will take the offering plates from the altar and deliver them to the two finance committee members in the narthex. If the finance committee members are not in the narthex (8:15 and 9:30 services and any other service or if unavailable at the 11:00 service), two ushers, not of the same immediate family, residing in the same household, take offerings to the safe, place in envelopes (each being about ½ inch thick so that they will fit into the slot in the safe), and place sealed envelopes in the safe through the slot in the safe (it is not necessary to open the safe). Location of the keys to the safe room will be provided by the head usher.

Finance Committee Depositors (See checklist, attachment 1.)

Identify yourself to the ushers before the service. Meet the ushers in the narthex immediately after the offering and collect the offering from the ushers. Obtain keys to the conference room, safe room, deposit bags, and night depository. Take the offering directly to the conference room along with earlier offering items from the safe and lock the door to the conference room.

Do not count the money. Empty the envelopes holding collections from the earlier services (if any) and separate the items into four groups (the collection plates can be used to collect the individual groups): loose coins, loose bills, checks, and offering envelopes. Do not open the offering envelopes or endorse the checks. Notes from the contributor should be kept with the applicable item. Put each of the four groups into a separate envelope(s). Put the envelopes into the zippered bag(s) and lock the bag ensuring that the zipper is properly locked. Test the zipper by trying to pull it open. Take the locked bags to the bank in a nondescript bag and place in the night depository of the bank.

Both depositors shall maintain uninterrupted observation of the collections from the point of receipt from the ushers and safe to placement in the bank's night depository. The primary function of the two depositors is to have confirmable assurance that the items in the bank's possession the next workday are identical to those received from the ushers.

To minimize the risk of loss, try to be as inconspicuous as possible with the money throughout the process. In the unlikely event that someone demands the collection, do not do anything that would endanger yourself or anyone else -- give it to them.

Information on the location of necessary keys and safe combination will be provided. The keys must be returned to the same location after depositing the collections in the bank's night depository.

Retrieval of the collections from the bank

On the first banking day after the collection, at least two people (usually volunteers designated by the finance committee whose identity has been provided to the bank) go to the bank and identify themselves and together retrieve the locked zippered bag(s) from the bank. The two people together observe and count the collection and certify on the collection summary sheet (attachment 2) the total amount of the collection. Only one person is required to allocate the collection to the proper account and to deposit the collection in the bank after the total has been documented.

POLICY: Contributions

Contribution checks should be made out to Northwest Hills UMC with a note in the memo line if the contribution is to be used for any purpose other than the church's operating fund. Cash contributions should have any special purpose noted on the contributions envelope.

The church will accept donations of non-cash items that can be used productively by church activities or easily converted to cash. The church reserves the right to reject any non-cash item which the finance committee elects not to accept for any reason. The church will formally acknowledge receipt of non-cash items accepted, but will provide no estimated value or actual value of the item (IRS rules require that the amount be determined by the donor, subject to the approval of the IRS.)

PROCEDURE: Contributions

All non-cash items accepted will be converted to cash as soon as possible and the net receipts entered in the appropriate revenue accounts.

Stock contributions will be redeemed as soon as possible after notification by the contributor. The amount of the contribution will be credited to the contributors account, in accordance with IRS directives.

Quarterly statements of contributions will be provided to each donor. If possible, an 11-month statement should be sent out to members who have a balance remaining on their pledge. To be included in a given record of contributions, the contributions must be received by December 31, or if mailed, the envelope must reflect a postmark no later than December 31. See attachment 3 for statement preparation instructions.

In accordance with Internal Revenue Service regulations, no value of the time and services contributed by an individual to the Church or any of its activities will be posted to the donor's record of contributions, the revenue accounts, or the expense accounts.

All money received will be credited to the revenue account applicable to the donor's stated purpose as indicated on the offering envelope or memo line of the check. All receipts with no donor specification or restriction will be credited to the general operating fund and used for current operating expenses. All receipts in which the donor specifies a use other than the Church's activities or Trust Funds will be deposited in the Church's bank account and then passed on to the intended recipient promptly.

POLICY: Cash Handling

Anyone leaving cash and/or checks at the church should leave the money with a staff member. Staff and program members should arrange for a personal pickup of all money transactions. **DO NOT LEAVE CASH AT THE FRONT DESK.**

PROCEDURE: Cash Handling

The person(s) delivering cash and/or checks and the staff member will count the money together and agree on the amount, note the purpose and fund number (if available), and initial the envelope. The staff member will put the money in the safe and provide the person leaving the money with a receipt. The envelope will be opened by the money counters on Monday and counted again before being deposited in the bank.

Anyone having cash and unable to make a personal arrangement to transfer funds can have the cash converted to a church check by the financial secretary using the same procedure as above.

POLICY: Employee Compensation

Compensation for all employees will be paid on the 15th and last day of each month. In the event that the 15th of the month is not a working day, the paychecks will be disbursed on the last working day prior to the 15th or the last working day of the month. No pay advance or loans will be made to any employee from any Church funds unless approved by the Pastor Parish Relations Committee (PPRC). Pay for employees separating on dates other than the last work day of the pay period will be made within six days or on the next scheduled pay date whichever comes first. The normal payroll process to record the expense will be used. Termination and severance pay will be limited to official policies as established for all employees by the PPR Committee and approved by the church council as delineated in the Employee Handbook.

PROCEDURE: Employee Compensation

Salaried employees will provide a request for time off sheet indicating annual leave approved by a pastor. Hourly employees will hand in signed and dated timecards not later than 48 hours before the last working day of the pay period. The person signing the payroll check other than the financial secretary will initial the time cards and payroll check register.

POLICY: Disbursement of Funds

The Treasurer or financial secretary will establish procedures for scheduling check disbursements to ensure an orderly workflow, cash flow and to obtain all early payment discounts during each month.

All expenses and disbursements will be charged to the applicable account that most closely describes the goods or services received and the correct program without regard to any other factor such as budget, prior practices, or preferences of a member.

All expenditures must be approved by appropriate staff or committee members and assigned a purchase order number prior to purchase. All payment requests must be within budget and should be submitted as soon as possible. All payment requests must be approved on the request form by the appropriate program director or committee chair or one of the pastors.

Checks will be processed so that the check is delivered to vendors as closely as possible to the date legally due, not before or after.

Requests for Emergency Assistance Funds must be approved by the Missions Committee.

No receipts, fees, or other revenues may be used to pay expenses directly because all expenses must be processed and reported separately rather than netted with revenue and the difference reported.

PROCEDURE: Check Disbursement

When an invoice arrives at the church, a check approval form is attached to the invoice. The invoice is routed to the appropriate program directors for completion of the check approval form (per the Policy). All committee chairs and program directors will approve the check request vouchers before a check will be issued to cover any expenses in their area. All expenditures require adequate documentation including detailed receipt of purchase.

Delivery of goods must be received and approved by the financial secretary or designated staff person (not the member who ordered the goods). Goods ordered by the financial secretary must be received and approved by another staff member.

Accounts Payable: Properly approved invoices, statements or other documents representing legitimate financial obligations of the church will be scheduled for payment in the church accounts payable system upon receipt, taking into account discounts and due dates. The documents of original entry (invoices, statements, etc.) will be filed by due date.

Checks will be written and mailed at least weekly as close to the scheduled due date as possible.

Checks will be signed according to the Check Signing Policy.

A report of all expenses and revenue will be given to each committee chair and program director as soon as possible after the end of each month. If there are any errors, they must be reported to the financial secretary immediately so that corrections can be made.

PROCEDURE: Requests for Checks or Cash Cards from Emergency Assistance Fund

Up to \$200: Require at least one member of Missions Committee and a pastor. Notification after the fact to at least one Missions Co-Chair.

\$200 to \$500: Require at least two members of Missions Committee (including at least one Co-Chair) and a pastor.

Over \$500: Require approval of entire Missions Committee at regular monthly meeting or special meeting (email okay). These requests should be very rare and the need clearly documented or verified. This includes multiple requests by the same applicant that total \$500 or more.

Verification of need (call to utility company, landlord, SafePlace counselor, etc.) should be made and documented on the application form. Applicants should always be required to present identification of some kind (does not have to be a driver's license, but should have a picture if possible; immigrants may not have a photo i.d., however). Persons who are Church members or who are referred by the pastoral staff or Stephen Ministry program for Emergency Assistance are exempt from this requirement.

Checks should always be made out to the landlord, utility company, service vendor, etc. in the case of persons who are not members of the Church or referred by the pastoral staff or Stephen Ministry program. Funds are not given to pay cable or credit card bills. Cash is never given to anyone requesting help.

A copy of any bill being paid should be attached to the application form.

Church members and pastoral or Stephen Ministry referrals do not need to fill out an application; all others do and they should be kept by the financial secretary.

POLICY: Check Signing

Two signatures will be required for all checks. Checks will normally be written and signed by the NWHUMC financial secretary and one of the following individuals: Finance Committee Chair, designated Finance committee member, or Treasurer. The Administrative Assistant may be the second signature for Emergency Assistance disbursement with approval on check request form by a pastor. Checks for MFH will normally be written and signed by the NWHUMC financial secretary and one of the following individuals: MFH Director or NWHUMC Children’s Program Director.

Checks exceeding \$1,000 must have the approval on the check request form of either the Treasurer or the Finance Committee chair (or their designated representative), with the exception of the following categories: City of Austin Utilities, Payroll, Payroll tax deposits, Apportionments, Mortgage Payments, and Insurance.

PROCEDURE: Check Signing

The persons signing the check will verify appropriate authorization, approval, and detailed receipts/supporting documentation.

POLICY: Expense Reimbursements

Reimbursements to staff and members will be made as soon as feasible after the expense is incurred in accordance with the check disbursement procedure.

PROCEDURE: Expense Reimbursements

Staff and church members will present the request form, approved by the program director, committee chair, or pastor, to the financial secretary in the same month in which the expense occurred so that the expense is recognized in the proper accounting period. Documentation and detailed receipts must accompany approved reimbursement requests. The IRS requires that accountable reimbursements be made within 60 days.

POLICY: Governmental Reports

The Treasurer will establish procedures to ensure that all appropriate governmental reports are filed in a timely manner and regulations are followed (i.e. payroll, tax reporting, worker’s comp. and immigration laws).

PROCEDURE: Governmental Reports

The financial secretary will prepare a calendar of governmental and church reports prior to the beginning of each calendar year based on the reports filed the previous calendar year. Governmental reports will be prepared in time to be reviewed by the treasurer and to meet the specified due date of the report. Copies of all reports will be maintained in the church filing system. All federal, state and local regulations will be followed in administering church programs.

POLICY: Job Descriptions

The Finance Committee Chair will ensure that job descriptions in the financial area are current and that all financial policies and procedures are implemented. These job descriptions will be approved by the PPRC and filed in the employee personnel file.

POLICY: Record Keeping

The Treasurer will establish appropriate filing procedures and schedules to include locations of hard copy and computer disk information.

PROCEDURE: Record Keeping

Paper Copies: Documents of original entry into the church accounting system (i.e. invoices, statements, general journal entries) will be kept in locked file cabinets in the Church Business Office. Invoices, statements, and other documents representing payments will be filed by payee. General journal entries will be filed by month. At the end of the calendar year, the files will be transferred to properly identified storage boxes, and kept for 5 years.

On an annual basis, personnel payroll and contribution records will be closed, archived and kept for 10 years

Paper copies of reports (local, state, and federal government) will be filed by calendar year and kept for 10 years.

Electronic copies: The computer files will be backed up on a weekly basis by the church financial secretary. Any computer files transferred to disk will be filed in a secure, fireproof place such as the church safe.

POLICY: Bank Accounts and Investments

The Treasurer will ensure that a current listing of all bank accounts and investments is maintained and accessible, along with current signature cards for each account.

POLICY: Bank Statements

The Treasurer will ensure that all bank statements are reconciled promptly.

PROCEDURE: Bank Statements

The financial secretary initiates the reconciliation in the accounting system. The treasurer will ensure that all reconciling items are resolved or accounted for promptly after their identification on the reconciliation. The treasurer reviews and approves the final reconciliation of all church accounts.

POLICY: Memorial Funds

A memorial is a gift, usually of cash or stock, given to Northwest Hills United Methodist Church, in the name of another person who may be, but is not necessarily, a member of NWHUMC. The purpose of such a gift is to provide a more lasting remembrance of that person or cause than would flowers or contributions to other organizations.

The Memorials Committee shall make it known to the congregation that the Memorials Fund exists, and that contributions may be made to the NWHUMC Memorial on behalf of anyone by anyone, regardless of church membership.

PROCEDURE: Memorial Funds

Acknowledgements: all memorial gifts will be acknowledged within ten (10) days after receipt to both the donor and the family of the honoree. A notice will appear in *The Herald* in a spot of interest.

A Memorials Book will be maintained with a record of all gifts to the Memorials Fund and of all purchases by the Memorials Committee.

The funds will be deposited in a designated fund to be maintained by the church. The financial report by the Finance Committee to the church council shall have a line item listing the current balance in the Memorial Fund.

When a family member designates a specific use of the memorial fund, that family will be consulted on the use of those funds.

List of Needs: The Committee shall solicit needs from all departments of the Church. A list of needs shall be maintained by the Committee, and a priority and estimated cost shall be established. Each need will be voted on by the Committee to decide if it meets the Committee's criterion of a memorial. A two-thirds vote of members of the Committee will be required to approve each item.

POLICY: Chart of Accounts

The number of funds, revenue accounts, and expense accounts will be kept to the minimum possible consistent with staff and committee chair's needs to monitor program level totals.

PROCEDURE: Chart of Accounts

A current copy of the Chart of Accounts is maintained in the financial secretary's office.

POLICY: Petty Cash

The financial secretary will control \$100 of petty cash for the office. The money will be kept locked at all times. Petty cash will be used for emergency type expenses, including but not limited to: delivery expenses, postage due, etc. All expenditures require detailed receipts/supporting documentation.

PROCEDURE: Petty Cash

When there is a petty cash expense, the financial secretary will note the date, the type of expense, the account number, and the amount on the petty cash voucher form. The form will be kept in the petty cash envelope and a running total of the remaining cash will be noted.

At the end of the month, the funds will be reconciled and replenished from the operating account by the financial secretary.

Entries will be made into the accounting system to document the expenses at the end of the month.

POLICY: Churchwide Fund Raising

The Finance Committee is responsible for preparing and submitting the NWHUMC annual budget to the church council. The Finance Committee assesses revenues and operations/maintenance expenditures throughout the year against the annual budget. Shortfalls, extraordinary expenses, new requirements and other circumstances may require churchwide fund raising from time to time. The Finance Committee will receive, assess and recommend to the church council an appropriate course of action for each circumstance.

PROCEDURE: Churchwide Fund Raising

Requests for churchwide fund raising activity will be coordinated with the pastor, the program manager (if appropriate), and the appropriate committee chair before being submitted in a one page summary to the Finance Committee. The Finance Committee will review churchwide fund raising requests in awareness of the budget and competing priorities. The church council has delegated approval authority for fundraisers up to \$5,000 to the

Finance Committee with a report to be made to the church council. A recommendation for approval or disapproval for fundraisers over \$5,000 will be submitted to the church council.

POLICY: Leases and Contracts

Leases and contracts shall be reviewed by the appropriate committee and the Finance Committee before final approval. All should ensure the church's tax exempt status is recognized.

Checklist for Depositors

1. Make sure you know the location of the keys to the safe closet and the conference room and the combination to the safe before Sunday. (If you're not sure, call Neill, 343-6415; Ray, 345-2852; or Les, 250-0177.)
2. Identify yourself to the ushers before the service.
3. Leave the service after the offering and collect the offering from the ushers. (If your partner is not there, get a member of the finance committee from the congregation or an usher to join you. Remember that two members from the same family cannot be on the same deposit team.)
4. Take the offering with your partner, obtain keys to the conference room, safe room, deposit bags, and night depository, and open the safe closet.
5. Open the safe (Cxxxxxx#) and collect all cash items (envelopes from earlier services, other cash items). Close and lock safe. Take the deposit bags from the safe closet and close and lock the safe closet. If needed, pick up some empty plain envelopes from the supply closet.
6. Take all to the conference room and close and lock door.
7. Do not count the money. Empty the envelopes holding collections from the earlier services (if any) and separate the items into four groups (the collection plates can be used to collect the individual groups): loose coins, loose bills, checks, and offering envelopes. Do not open the offering envelopes or endorse the checks. Notes from the contributor should be kept with the applicable item. Put each of the four groups into a separate envelope(s). Put the envelopes into the zippered bag(s) and lock the bag ensuring that the zipper is properly locked. Test the zipper by trying to pull it open.
8. Take the locked bags in a nondescript container to the Wells Fargo Bank, 3601 Far West Blvd., and place in the night depository of the bank. Remember to take the keys to open the night depository. (Wells Fargo Bank is just north of the church. The night depository is on the southwest corner of the bank building, at the end of the commercial drive in lane.) After depositing the locked bags, reopen the night depository to verify that the bags have dropped.
9. Return the keys to the church.

Both depositors shall maintain uninterrupted observation of the collections from the point of receipt from the ushers and safe to placement in the bank's night depository. The primary function of the two depositors is to have confirmable assurance that the items in the bank's possession the next workday are identical to those received from the ushers.

To minimize the risk of loss, try to be as inconspicuous as possible with the money throughout the process. In the unlikely event that someone demands the collection, do not do anything that would endanger yourself or anyone else -- give it to them.

CASH COUNT INSTRUCTIONS AND REPORT

At least two designated members will count the offering on the next business day following the service(s). They will obtain the bag(s) that were deposited at the bank. At least two designated members will be with the offering at all times until counted and this report is completed and signed. The door to the room in which counting is done should be closed and locked. Count and record the items by the following groups:

- a. TOTAL LOOSE CASH (3130) \$ _____
 All bills and coins, including those in envelopes with no donor or use/purpose listed. Discard the envelopes, if any, which contained the bills and coins, after double checking that they are empty.
- b. TOTAL LOOSE CHECKS \$ _____
 All checks not in the groups below, including checks initially in offering or special offering envelopes that have the same source and purpose information as the envelope (annotate on check memo line if necessary). After double checking that the envelopes are empty, discard them. Endorse the checks with the NWHUMC stamp.
- c. TOTAL CASH CONTENTS OF OFFERING ENVELOPES \$ _____
 NWHUMC envelopes with donor, purpose, and amount spaces on one side with the space(s) completed. Open envelopes, verify the contents and data on the envelope are identical. Note correct amount on envelope if different. Return contents to envelope.
- d. SPECIAL OFFERING ENVELOPES Purpose
 Consists of all envelopes other than _____ \$ _____
 item c. and Sunday School envelopes. _____ \$ _____
 Follow same procedures as for item c. _____ \$ _____
 _____ \$ _____
- e. TOTAL CONTENTS OF SUNDAY SCHOOL ENVELOPES (3148) \$ _____
 Brown envelopes labeled Sunday Covenant Class (3732) \$ _____
 School. Follow same procedure as Bible Adventurers (3740)..... \$ _____
 for item c. above. (List indicated Singles Oasis (3186) \$ _____
 envelopes separately.) Nursery 2X2 (3296) \$ _____
 Adult Bible Study (3136)..... \$ _____
 Parents of Teens (3137)..... \$ _____
 Upper Room (Alpha) (4104). \$ _____
 Epiphany (4040)..... \$ _____
 Impressions of Jesus (4072).. \$ _____
 Young Professionals (3060).. \$ _____
- f. TOTAL OF ITEMS a, b, c, d, AND e ABOVE..... \$ _____
- g. Merge all currency and coins and prepare tape of all checks.

DATE _____ COUNTER'S SIGNATURES _____

After completion of above, secure cash and post contributions. When posting is verified, complete deposit slip, make copy of this document, secure checks, cash, and deposit slips, and take to Wells Fargo in a nondescript container to complete deposit. Return keys, bag(s), and deposit slip to church. Thanks!

NWHUMC Contribution Statement Preparation

1. Provide the membership administrator with listing of new year pledges that should be assigned to each pledging unit before the financial secretary enters the FIRST contribution batch of the new year. This will update the pledge status and thus the fund code (20xx, 3115, 3120) that will identify the contributions of each member.
2. Before entering CCIS, check to see what printer is selected.
3. Before printing the proper quarterly statement, print a “Member Contribution Summary by Member Name” report. Use 01/01/xxxx as the starting date and the last day of the quarter as the ending date.
4. Review this report and make necessary changes to correct errors in fund codes, pledge status and family situations. This may entail printing detailed contributions statements for members that need corrections and going back and modifying the appropriate batch entries. These corrections will not be made in the financial secretary’s Quickbooks, which will lead to a disparity between Quickbooks and CCIS in individual fund totals. Provide a copy of changes to the financial secretary so that journal entries can be made in Quickbooks.
5. Run “Pledge Status Statement by ZIP Code.” Use the same dates as in step 3 above.
6. Pull statements of members or visitors who did not pledge and have small contributions (~ less than \$50).
7. Set up money counting team to prepare statements for mailing and have administrative assistant print envelopes.