

# FREEDOM PLAINS UNITED PRESBYTERIAN CHURCH

## CHURCH FUNDS COLLECTION POLICIES

The following policies apply to the collection of funds for the church.

1. Whenever possible, two people should work together when funds are collected at a church-sponsored activity or are received for a church-sponsored program. This requirement applies to the receipt of cash and checks and to the charging of donations or purchases to credit or debit cards.
2. All funds collected for a church-sponsored program or at a church-sponsored activity are to be provided to the “counters” or “tellers” for recording and deposit in a church bank account no later than the start of the church service on Sunday morning that immediately follows the day or days on which the funds were collected.
3. When funds for a program or an activity are collected over a multi-week period, the funds collected each week should be provided to the counters to record and deposit each week; funds should not be accumulated or withheld or until after the event takes place before being provided to the counters.
4. Funds collected for the church are not to leave the church premises. There are safe places to temporarily store such funds at the church until they can be recorded and deposited. Contact the church treasurer, one of the counters/tellers, or a member of the finance committee for guidance in dealing with any situations in which funds collected for the church cannot be promptly recorded and deposited.
5. All cash donations (money given to the church for which no goods or services are expected in return) should be logged so that these donations can be posted to the donor’s giving account and can be subsequently claimed by the donor as a tax deduction. A Cash Contribution Log form is available for this purpose.

It is not normally necessary for donations made via a check to be separately logged, as the check contains sufficient information to appropriately post a donation to the donor's giving account.

It is not necessary to keep a log of cash payments for items (including food) purchased at church fundraisers.

6. Individuals involved in the running of a church-sponsored program or activity are not to directly reimburse themselves for their out-of-pocket expenses in conjunction with the event from funds collected and/or donated at the event. The expense voucher submission process described in the “Church Funds Disbursement Policies” document is to be used to request reimbursement for out-of-pocket expenses.

Individuals may, however, reimburse themselves from the funds collected at a church-sponsored program or activity in the event that it becomes necessary to make small unanticipated purchases for the program or event to continue to function. Receipts for such emergency purchases should be submitted with the proceeds of the event, along with a brief explanation of why the emergency purchase was necessary.

7. The church is not permitted by law to declare a cash value on any items that are donated to it, unless the item being donated is unused and a receipt is submitted with the item that substantiates its cash value. In all other cases, any receipt for a donated item issued by anyone representing the church can only contain a description of the donated item and must not contain any information that could possibly be interpreted as placing a cash value on the donated item.