

**Procedure for Handling Money**

8/19/2024

Purpose: To create a clear and safe procedure to process the intake and record keeping aspects of handling cash and checks at UUCDC and to protect both staff and volunteers from being placed under the burden of trust by building such safeguards into the system as we can.

Definition: For the purposes of this procedure, “Money” refers to both currency and checks. It includes monies received by the church from any and all events, groups and individuals, plate collections, special collections and all other sources of revenue. This excludes any money received by electronic funds transfer.

1. Money must be counted by two unrelated adult UUCDC members or staff persons. Children, youth and non-church members should not be responsible for handling Money; youth may count money under the supervision of an adult. Married or partnered couples shall not count Money unless it is verified by an unrelated third party. For checks arriving via mail, church administrator and deposit treasurer will both count and verify during the depositing process.
2. Counting of currency shall take place in the church office with the Money in sight of both counters at all times.
3. A deposit form must be filled out in its entirety. Church administrator will complete deposit forms and maintain records of the checks. This will provide a clear record for reconciliation throughout the deposit process.
4. The deposit form and the Money shall be placed together in an envelope. The envelope shall have the total amount written on the outside, be sealed and be signed by both counting parties. If multiple envelopes are required the amount in each shall be written on each envelope, signed and noted as envelope “1 of 3” for example.
5. The envelopes shall then be placed in the lock box.
6. No expenses shall be paid out of cash. Instead, the cash shall be deposited in its entirety and disbursement vouchers made out to cover any expenses. This will permit a clear and transparent record of both income and expense to any activity or event.
7. Money shall NEVER be taken home by anyone, or left open anywhere.
8. Only the depositing treasurer and the church administrator will have access to the key to the drop box. The minister will also know where the key is.

**Adoption of the Prodedure**

This procedure by vote of the board is hereby adopted.

UUCDC By Marilyn Huff  
[Name of Congregation] President

and John Davies  
Vice President

Dated this 19th day of August, 2024.