ARCHDIOCESE OF SEATTLE

APPENDICES

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APPENDIX A-1

Sample Tamper Evident Bag Procedure

1. Tamper evident bags must be numbered. One or two bags should be assigned for each mass depending on size of bags and collection. One person can assign the bags to a mass. The bag number, date and assigned mass should be recorded on bag log and the person preparing the bags should sign the log. A best practice is to pre-print the bag numbers on the log to ensure that the bag sequence is intact.

2. Collection should be placed in bags by ushers before bringing up to the altar or two people can transfer the collection from the basket to the bags after Mass has ended. The people transferring the collection should sign and date the bag with a permanent marker. Once the bag is sealed it can be in the presence of only one person.

3. Bags should be placed in locked fireproof safe or cabinet. Access to the area should be limited. Bags should always be kept secure. They should not be left unattended where someone could walk off with them.

4. The person/s picking up the bags from the safe should compare the bag number to the bag log, verify that the numbers match, and sign off on the bag log. At least two people must be present when the bag is opened and throughout the count process.

5. The detachable bag tags or seals must be filed with the deposit records. Alternatively, bag numbers must be written on the tally sheets if the bag tags or seals are not kept.

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SAMPLE TAMPER EVIDENT BAG LOG

Date	Mass	Bag #	Bagged by	Signature. of bagger	Bag retrieved from safe by:	Signature of person retrieving bag from safe
11/2/2019	5:30 PM	701602	John Doe		Bob Smith	
					Sarah Jones	
11/3/2019	8:00 AM	701603	John Doe		Bob Smith	
			Richard Winston		Sarah Jones	
11/3/2019	10:00 AM	701604	John Doe		Bob Smith	
					Sarah Jones	
11/3/2019	5:30 PM	701605	John Doe		Jane Webber	
			Mary Hines		Sarah Jones	
11/9/2019	530 PM	701606				
11/10/2019	8:00 AM	701607				
11/10/2019	10:00 AM	701608				

APPENDIX A-2

Documentation for Charitable Contributions

	Applies to Cash or Noncash Dontributions	Not more than $75	Over $75 and under $250	At least $250 and under $500	At least $500 and under $5,000	$5,000 and over
Canceled check acceptable for donor's deduction?	Cash	Yes	Yes	No	No	No
Contribution receipt required for deduction?	Cash and Noncash	No*	No*	Yes	Yes	Yes
Charity's statement on donor's receipt of goods or services required?	Cash and Noncash	No	Yes**	Yes**	Yes**	Yes**
Form 8283*** required?	Noncash	No	No	No	Yes	Yes
Independent qualified appraisal and appraiser's signature required?	Noncash	No	No	No	No	Yes

* Contribution receipt is required only if cancelled check or bank record is unavailable.
** May be avoided if the charity meets the minimum value requirements of Revenue Procedures 90-12 and 92-49 and 2006-53.

*** Form 8283 may be downloaded from IRS.gov: https://www.irs.gov/uac/about-form-8283

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APPENDIX A-3

IRS Charitable Contribution Substantiation Rules Receipt Examples

Example 1: Statement for Contributions

Contribution Statement
St. XYZ Parish
December 31, 2016

Donor Name: Mary Smith
Address: 123 Main Street
Anytown, WA 90000

Date Received	Check Number	Description of Item	Amount Donated
1/23/16	3759	Offertory Check	$100.00
4/2/16	5267	Check for Building Fund	$425.00
7/16/16	9220	Offertory Check	$ 70.00

Note: No goods or services, other than intangible religious benefits, were provided in exchange for this contribution.

Example 2: Receipt for Contributions of Non-cash Property – Tax deduction will be allowed only if donated clothing or household goods are "in good condition or better"

Receipt
St. XYZ Parish
February 15, 2016

Donor Name: Mary Smith
Address: 123 Main Street
Anytown, WA 90000

Date Received	Item Number	Description of Item
2/15/16	32	Handmade Rug

This item was donated in good used condition.

Thank you for your donation.

(Note: Value determination is the donor's responsibility.)

Example 3: Auction Receipt

St. XYZ Auction Receipt
March 1, 2016

Donor Name: Mary Smith
Address: 123 Main Street
Anytown, WA 90000

Item Number	Description of Item	Good Faith Estimate of Value	Amount Paid
26	Dinner at Vito's	$25.00	$100.00
102	Guitar lessons	$15.00	$ 25.00
Total		$40.00	$125.00

Note: Contributions are tax deductible only to the extent they exceed the value of any goods or services provided.

Example 4: Acknowledgment Letter for Cash Donation

December 6, 2016

Mary Smith
123 Main Street
Anytown, WA 900000

Dear Ms. Smith,

Thank you for your generous contribution of $1,000 to St. XYZ on December 1, 2016 (or "during the calendar year 20XX"). No goods or services, other than intangible religious benefits, were provided in exchange for this gift. (May add some language regarding how the donation benefits the church – e.g. enables church to carry out its ministry or programs, etc.).

We are hoping for your continued support to St. XYZ.

Sincerely,

[Signature]

Fr. John Doe
Pastor

ARCHDIOCESE OF SEATTLE

Example 5: Acknowledgment Letter for Donated Goods

December 6, 2016

Mary Smith
123 Main Street
Anytown, WA 900000

Dear Ms. Smith,

Thank you so much for your donation of tables and chairs for our parish hall. This letter serves as a formal acknowledgment for federal tax purposes that you made this in-kind gift on December 1, 2016. No goods or services, other than intangible religious benefits, were provided in exchange for this gift.

Pursuant to federal tax law, we are not permitted to determine the value of your gift for purposes of a charitable contribution deduction. However, you may wish to document the estimated value of your gift in the space provided below. Thank you again for your continued support to our parish.

Sincerely,

[Signature]

Fr. John Doe
Pastor

Donor estimate of Fair Market Value $_____

ARCHDIOCESE OF SEATTLE

APPENDIX A-4

Sample Check Request Form

CHECK REQUEST

Pay to the order of: _____

Total Amount of Check: _____ Invoice#: _____

DISTRIBUTION

Account Name	Account No.	Purpose	Amount

Requested by: _____ Date: _____

Authorized by: _____ Date: _____

Mail or Give to:

_____
_____
_____
_____

Office Use Only:
Date Paid _____
Check # _____
Batch # _____
Posted by: _____
Posting date: _____

ARCHDIOCESE OF SEATTLE

APPENDIX A-5

Sample Petty Cash Policies and Procedures

PETTY CASH POLICIES

1. One or more petty cash funds may be established. The amount and allowable uses for each petty cash fund should be documented and approved in writing.

2. The funds should be maintained on an imprest basis and periodically replenished for exactly the amount of expenditures from the fund. The size of the fund should be determined by its activity, but should not exceed the amount of one month's activity.

3. The fund should be in the sole custody of one employee. The designation of the Petty Cash Custodian should be in writing. The custodian should balance the fund at least monthly, and periodically the Pastor, Priest Administrator, Pastoral Coordinator, or his/her delegate should count and review the fund.

4. Disbursements from the fund must be supported by petty cash vouchers prepared in ink and signed by the requester. All supporting data should be attached to the voucher. Upon reimbursement of the fund, every voucher (and related supporting data) covered by the reimbursing check should be canceled in such a manner as to preclude its reuse.

5. The petty cash fund should be maintained on the books as a balance sheet account. Cash should be replenished and expenses recorded when petty cash vouchers are submitted and the fund is reimbursed.

Procedures for Handling Petty Cash

1. To establish Petty Cash (PC), write a check payable to Petty Cash and cash the check in the bank. Use a check request form to request the establishment of Petty Cash.

2. Disbursements from Petty Cash

    a. Cash Advance (See Form 1)
        1) Issue a Petty Cash Advance Form to the person requesting the cash (requester). The PC custodian fills out the upper half of the Cash Advance Form. The form should be signed by both the person receiving the cash and the PC custodian.
        2) To liquidate the advance, the requester brings back all receipts to substantiate the expenses incurred. The PC cash custodian reviews the receipts and determines validity of the expenses based on the approved uses of the funds.
        3) If the receipts are the less than the amount of cash advance, the requester returns the unspent cash. If the receipts are more than

the amount of cash advance, the PC custodian pays out of PC the excess amount to the requester.

4) The PC Custodian fills out the bottom half of the Cash Advance Form (Petty Cash Liquidation) to close the advance.
5) The GL code should be indicated in the form or receipts (if there are several receipts with different GL codes) for proper accounting.
6) Cash advances should be fully liquidated when receipts are provided by the requester in the same manner that amounts payable to the requester should be fully paid when receipts are provided in order to avoid the complications of accounting for outstanding balances.

b. Reimbursement (See Form 2)
   1) The staff or volunteer presents receipts to the PC custodian.
   2) The PC custodian reviews the receipts and determines validity of the expense based on the approved uses of the funds.
   3) The PC fills out a Petty Cash Payment Form and staples the receipts to the form.
   4) The PC custodian pays the staff or volunteer.
   5) The GL code should be indicated in the form or receipts (if there are several receipts with different GL codes) for proper accounting.

3. Replenishment of Petty Cash
   a. Add up all the receipts in the PC box.
   b. The PC custodian prepares a check request form for the total amount of the receipts. The check request form should be approved by the Pastor or PAA.
   c. The bookkeeper issues a check payable to “Petty Cash” and the PC custodian cashes the check in the bank. The expense accounts to be used and the amounts should correspond to the receipts as indicated by the GL codes.
   d. The total of the PC replenishment plus the amount of currency and coin and outstanding advances should equal the established amount for the PC fund.

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Form 1

PETTY CASH ADVANCE FORM

Department: _____

Requested by: _____

Date: _____

Amount: _____

Purpose:

_____

_____

Payment Received by: _____ Payment Issued by: _____
(Requester) *(PC Custodian)*

Date: _____ Date: _____

(do not cut)

PETTY CASH LIQUIDATION FORM

(Note: This section is filled out when receipts are turned in.)

Amount Advanced: $ _____
Total Amount of Receipts: $ _____

(If receipts are less than the advance amount)
Amount owed by requester (if receipts less than advance amount) $ _____
Amount returned by requester $ _____
Amount received by: _____ $ _____
Signature of PC Custodian

(If receipts are more than the advance amount)
Amount owed to requester $ _____
Amount paid to requester $ _____
Amount received by: _____ $ _____
Signature of requester

Date: _____

GL Codes and amount:

_____

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Form 2

PETTY CASH PAYMENT FORM

(Note: This form is used when there is no petty cash advance, just reimbursement)

Department: _____

Requested by: _____

Date: _____

Amount: _____

Purpose:

_____

_____

Payment Received by: _____ Payment Issued by: _____

Date: _____ Date: _____

GL Codes and amount:

_____

ARCHDIOCESE OF SEATTLE

APPENDIX A-6

SAMPLE CREDIT CARD POLICIES AND AGREEMENT

Regular, full-time employees may be issued a business credit card with written approval from the Pastor. Any credit card the Parish issues to an employee must be used for parish business purposes only, in conjunction with the employee's job duties. Employees with such credit cards shall not use them for any non-business, non-essential purpose, i.e., for any personal purchase or any other transaction that is not authorized or needed by the Parish. To be eligible for a corporate credit card, an employee must travel frequently in the course of his/her duties, purchase significant volumes of goods and services for use by the Parish, or incur other regular frequent business expenses of a kind appropriately paid by credit card.

- The Parish credit card cannot be used for personal expenses or to obtain cash advances, bank checks, traveler's checks, or electronic cash transfers for expenses other than those incurred by the assigned employee named on the card.
- Misuse of the card will result in cancellation of the card and withdrawal of credit card privileges.
- Misuse of a Parish credit card for these, or any other type of unauthorized transactions in violation of this policy, i.e., incurring financial liability on the Parish's part that is not within the scope of the employee's duties or the employee's authorization to make parish business-related purchases, the cost of such purchase(s) or transaction will be the financial responsibility of that employee, and the employee will be expected to reimburse the Parish via deductions from pay until the unauthorized amount is fully repaid.
- Each card will be limited to a maximum of $_____. Increases to the established maximum may be made on a case-by-case basis with written approval by the Pastor.
- Lost or stolen cards must be reported immediately to the Pastor or PAA.
- Parish credit card expenditures must be reconciled and submitted with original receipts to the PAA within 10 business days of the statement date. In accordance with IRS regulations, undocumented expenditures will be considered compensation and will be included on the individual's W-2 or 1099-MISC. Continued or repeated non-conformance to this policy will result in cancellation of the card and such other actions as appropriate.

I have read the Parish credit card policy and I understand that personal or unauthorized charges, cash transactions or failure to provide original receipts on a timely basis, or other violations of this policy may result in withdrawal of the card and withholding from my pay of any unauthorized amount.

_____ _____

Employee Cardholder *Date*

ARCHDIOCESE OF SEATTLE

APPENDIX A-7

TIPS FOR SAFER ONLINE BANKING

While online banking is extremely convenient and easy-to-use, it also comes with various security risks. The online world is swarming with hacking and phishing attempts from hackers trying to break into another person's financial account, steal their information and, subsequently, all of their money. Therefore, every person who regularly uses some form of online banking should be alert to possible vulnerabilities in this system and know the ways to prevent hackers from getting ahold of their banking information.

Naked Security published an article outlining 8 tips for safer online banking. By following these tips, users can minimize risks to the security of their financial accounts.

1. Choose a bank account that offers some form of two factor authentication for online banking, such as a key code or unique image.

2. Create a strong password, avoiding common words or phrases, and change it every few months. Also, for security questions, the answer does not have to be the real answer, just one you will remember.

3. Keep your security software (anti-virus, firewall, etc.), operating system, and other software up-to-date to ensure that there are no security holes present when using your computer for online banking.

4. Beware of suspicious emails and phone calls that appear to be from your bank asking for account information. Access your online bank account directly by typing the address into your browser and call your bank back via a number that you are familiar with and you know is legitimate.

5. Access your accounts from a secure location, using computers and networks you know are safe and secure. Avoid using public networks and always look for the padlock icon in the corner of the browser, signaling that the website is encrypted.

6. Always log out and clear your computer's cache at the end of each session.

7. Set up account notifications to immediately alert you if there is any suspicious activity on the account, such as large withdrawals or a low remaining balance.

8. Monitor your accounts regularly, paying attention to all transactions over the past few months.

9. In general, bankers who take advantage of online banking services should be aware that technology, the Internet, and networks are not totally safe. Online banking is a great and convenient service, however those who use it must always be alert and aware of their financial accounts and possible hacking attempts.

ARCHDIOCESE OF SEATTLE

APPENDIX A-8

SAMPLE CASH HANDLING PROCEDURES

The parish must ensure maximum security for money received at Mass, and accuracy for accounting for those donations. Archdiocesan policy requires the parish to have written collection counting procedures that are made available to and known by the collection counters.

The following mass collection counting procedures incorporates Archdiocesan policies contained in the Parish Accounting Manual. These procedures must be given to the members of the counting committee who should be trained on these procedures.

Counting Committee

Prospective members are screened and approved by the pastor. The number of members should be sufficient to cover the counting requirements without overburdening the members (consider absences, vacations, etc.). All members of the committee should undergo a background check.

At least two unrelated people must be involved in counting parish collections and they should be rotated on a regular basis. As a policy, counters should be all volunteers. However, parish staff other than the bookkeeper or other employees involved in financial recordkeeping for the parish may participate in the count with a volunteer as warranted by circumstances.

COUNTING PROCEDURES

1. Counting is scheduled on the next business day following the weekend masses (usually Monday).

2. During count day, two unrelated counters will retrieve the mass collections from the safe located at the church sacristy. These counters will compare the bag serial numbers with those listed in the tamper evident bag log and sign the bag log. If everything is in order, the counters shall proceed to the counting area. If there are discrepancies or anomalies noted (e.g. bag seems to have been tampered with; bag is missing), the counters will note it in the log and report it to the Pastoral Assistant for Administration (PAA) for further investigation.

3. Counting shall be done in a designated secure room within the parish office. This room will be locked during the count. Only the collection counters and (specify a staff member who will oversee the collection but not involved in the count) are allowed in the room while the count is being conducted.

4. Counting supplies and forms shall be provided by parish staff to the counters. These supplies and forms shall be returned by the counters or left in the room after the count.

5. Collections are to be counted by individual mass. There shall be three count teams assigned to each mass (i.e. Saturday evening mass, Sunday morning and evening masses).

6. All entries to the "Cash Count Sheet" and any other worksheets and counter signatures are to be made using permanent ink. If there any corrections after the entries have been made, strike out the incorrect amount, put the correct amount and initial the correction.

7. Write the mass date on the Cash Count Sheet and encircle the mass time associated with the collection.

   There are two Cash Count Sheets to be used depending on the collection being counted:

   a. Cash Count Sheet – Sacrificial Giving (for regular mass collections and pledges)
   b. Cash Count Sheet – Special/Other Collections (for other than regular mass collections and pledges)

8. Bags will be opened in the presence of all members of the count team. The bag seal shall be set aside and form part of the deposit records. (Alternatively, the bag serial number may be written on the "Cash Count Sheet".

9. Contents of the bags for each mass are to be grouped according to the following:

   - Weekly contribution envelopes – donors identified
   - Loose cash – donor not identified
   - Loose checks – checks not contained in an identifying envelope
   - All other special envelopes/collections grouped according to the type of contribution (e.g. Christmas collections, Roofing project collections)

Loose Cash (Regular Collection)

Separate coins and bills into various denominations. One counter will conduct the initial cash count. For each denomination, list quantity and total on the "Mass Loose" section of the "Cash Count Sheet – Sacrificial Giving". The second counter will recount the cash and check the entries made by the first counter. When everything matches, the total coins and bills will be posted on count sheet.
Rubber band this group of bills as follows: ones ($100), fives ($500). Ten, twenty, fifty and hundred dollar bills shall be paper clipped per denomination. Coins shall be placed in a small plastic (e.g. Ziploc) bag. Include a post-it note with the total amount for each group of bills and coins.

Loose Checks

Add up loose checks on the adding machine (to print on paper tape with the item count enabled). After totaling the amount of checks, compare the total item count printed on the paper tape with the actual number of checks counted. Then reconcile the amount on each check with the amount printed on the paper tape. Put a check

mark on the paper tape to signify that it has been reconciled with the check. If everything matches, list the total amount of loose checks on the "Mass Loose" section of the "Cash Count Sheet – Sacrificial Giving". If there is any discrepancy, repeat the process until everything matches.

Photocopy the loose checks for subsequent posting to parishioner records. (Alternatively, you may list the loose checks on a separate sheet which includes donor name, amount and check number).

After the count, clip the loose checks together for subsequent posting to parishioner records. Label the paper tape "Loose Checks" and include with the loose checks bundle.

Weekly Contribution Envelopes

Open each envelope and verify that the check is made out to the parish and the amount written on the envelope matches the amount on the check. Write the check number on the envelope.

If the envelope contains cash, verify that the amount written on the envelope matches the total amount of cash in the envelope. Write "CASH" on the envelope.

If the amount on the envelope is different from the amount of the check or cash, write the correct amount on the envelope and put your initials beside the correct amount. If no amount is written on the envelope, write the amount on the envelope and put your initial.

Process bills and coins similar to processing loose cash but write the total bills and coins on the "Contributions" section of the "Cash Count Sheet – Sacrificial Giving". Process checks similar to processing loose checks but write the total amount of checks in the "Contributions" section of the "Cash Count Sheet – Sacrificial Giving".

After the count, rubber band the contribution envelopes together for subsequent posting to parishioner records. Label the paper tape "Contribution Envelopes" and include with the envelopes.

Other Special Collections/Envelopes

Checks and cash received in special collections are to be processed in accordance with the procedures above. Holy day collections (identified contributions and loose) are to be recorded in the "Cash Count Sheet – Sacrificial Giving" form while other collections are to be recorded in the "Cash Count Sheet – Special/Other Collections" form. Write the type of holy day or special collection in the blank column heading of the appropriate cash count sheet (e.g. Donation: Votives and Flowers, Roofing project).

10. When everything has been counted, the counters will sign the cash count sheet using permanent ink.

11. The next step is to prepare the "Deposit Summary and GL Distribution" form.

a. One of the counters will transfer all of the totals from the cash count sheets for all the masses under the appropriate mass column and General Ledger (GL) line. Write totals to the line labeled “1115 – Total Receipts for this Deposit”.

b. Another counter will add up all the currency, coins and checks for all the masses and write them on the “Reconciliation Summary” section of the “Deposit Summary and GL Distribution” form.

c. The totals in 11.a and 11.b should match. If they don’t match, recount the cash/coin and checks from each bundle and make the appropriate changes in the cash count sheets and subsequent correction in the “Deposit Summary and GL Distribution” form.

DEPOSIT PROCEDURES

12. All checks are to be endorsed after the count and prior to deposit.

13. Combine all cash/coin and combine all checks.

14. Prepare the bank deposit slip in duplicate. The amounts in the deposit slip will be taken from the “Deposit Summary and GL Distribution” form. The original deposit slip is placed together with the checks, currency and coins in the bank bag.

15. Deposit will be taken to the bank immediately after the deposit is prepared. If this is not feasible under extraordinary circumstances, the deposit will be kept at the parish safe for deposit the next day.

POSTING TO PARISHIONER RECORDS

16. The individual posting to parishioner records should not have participated in counting the collection and should not be the bookkeeper or another employee involved in financial recordkeeping for the parish.

17. Forward all contribution envelopes and copies of loose checks to the appropriate individual to update the offering records.

18. After posting, the amount posted must be reconciled with the amount deposited to the bank. This reconciliation should be done weekly by someone not involved in either the count or the posting. The reconciliation report should be part of the deposit records.

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CASH COUNT SHEET - SACRIFICIAL GIVING

Date: _____ Bag no. _____

Mass time: Saturday 5:30 pm | Sunday 8:30 am | Sunday 11:00 am (encircle one)

CONTRIBUTIONS (4101)

No. of Bills		Total	
	x $100 =		
	x $50 =		
	x $20 =		
	x $10 =		
	x $5 =		
	x$2 =		
	x $1 =		
Total Bills			
No. of coins			
	x 50 ¢ =		
	x 25 ¢ =		
	x 10 ¢ =		
	x 5 ¢ =		
	x 1 ¢ =		
Total Coins			
Total Coins and Bills			
Total Checks			
Total Cash/Checks			

MASS LOOSE (4102)

No. of Bills		Total	
	x $100 =		
	x $50 =		
	x $20 =		
	x $10 =		
	x $5 =		
	x$2 =		
	x $1 =		
Total Bills			
No. of coins			
	x 50 ¢ =		
	x 25 ¢ =		
	x 10 ¢ =		
	x 5 ¢ =		
	x 1 ¢ =		
Total Coins			
Total Coins and Bills			
Total Checks			
Total Cash/Checks			

HOLY DAY CONT.. Christmas (4103)

No. of Bills		Total	
	x $100 =		
	x $50 =		
	x $20 =		
	x $10 =		
	x $5 =		
	x$2 =		
	x $1 =		
Total Bills			
No. of coins			
	x 50 ¢ =		
	x 25 ¢ =		
	x 10 ¢ =		
	x 5 ¢ =		
	x 1 ¢ =		
Total Coins			
Total Coins and Bills			
Total Checks			
Total Cash/Checks			

HOLY DAY LOOSE Christmas (4104)

No. of Bills		Total	
	x $100 =		
	x $50 =		
	x $20 =		
	x $10 =		
	x $5 =		
	x$2 =		
	x $1 =		
Total Bills			
No. of coins			
	x 50 ¢ =		
	x 25 ¢ =		
	x 10 ¢ =		
	x 5 ¢ =		
	x 1 ¢ =		
Total Coins			
Total coins and Bills			
Total Checks			
Total Cash/Checks			

Counted by: _____ Verified by: _____

Date Prepared: _____

ARCHDIOCESE OF SEATTLE

CASH COUNT SHEET - SPECIAL/OTHER COLLECTION

Date: _____ Bag No. _____

Mass time: Saturday 5:30 pm | Sunday 8:30 am | Sunday 11:00 am (encircle one)

OTHER Donations: Stole Fees

No. of Bills		Total	
	x $100 =		
	x $50 =		
	x $20 =		
	x $10 =		
	x $5 =		
	x$2 =		
	x $1 =		
Total Bills			
No. of coins			
	x 50 ¢ =		
	x 25 ¢ =		
	x 10 ¢ =		
	x 5 ¢ =		
	x 1 ¢ =		
Total Coins			
Total Coins and Bills			
Total Checks			
Total Cash/Checks			

OTHER Donations: Votive & Flowers

No. of Bills		Total	
	x $100 =		
	x $50 =		
	x $20 =		
	x $10 =		
	x $5 =		
	x$2 =		
	x $1 =		
Total Bills			
No. of coins			
	x 50 ¢ =		
	x 25 ¢ =		
	x 10 ¢ =		
	x 5 ¢ =		
	x 1 ¢ =		
Total Coins			
Total Coins and Bills			
Total Checks			
Total Cash/Checks			

OTHER Donations from Auxiliary Groups

No. of Bills		Total	
	x $100 =		
	x $50 =		
	x $20 =		
	x $10 =		
	x $5 =		
	x$2 =		
	x $1 =		
Total Bills			
No. of coins			
	x 50 ¢ =		
	x 25 ¢ =		
	x 10 ¢ =		
	x 5 ¢ =		
	x 1 ¢ =		
Total Coins			
Total Coins and Bills			
Total Checks			
Total Cash/Checks			

OTHER Coffee Hour

No. of Bills		Total	
	x $100 =		
	x $50 =		
	x $20 =		
	x $10 =		
	x $5 =		
	x$2 =		
	x $1 =		
Total Bills			
No. of coins			
	x 50 ¢ =		
	x 25 ¢ =		
	x 10 ¢ =		
	x 5 ¢ =		
	x 1 ¢ =		
Total Coins			
Total coins and Bills			
Total Checks			
Total Cash/Checks			

Counted by: _____ Verified by: _____

Date Prepared: _____

ARCHDIOCESE OF SEATTLE

CASH COUNT SHEET - SPECIAL/OTHER COLLECTION

Date: _____ Bag No. _____

Mass time: Saturday 5:30 pm | Sunday 8:30 am | Sunday 11:00 am (encircle one)

OTHER Donations: St. Vincent de Paul

No. of Bills		Total	
	x $100 =		
	x $50 =		
	x $20 =		
	x $10 =		
	x $5 =		
	x$2 =		
	x $1 =		
Total Bills			
No. of coins			
	x 50 ¢ =		
	x 25 ¢ =		
	x 10 ¢ =		
	x 5 ¢ =		
	x 1 ¢ =		
Total Coins			
Total Coins and Bills			
Total Checks			
Total Cash/Checks			

OTHER Donation: Roofing Project

No. of Bills		Total	
	x $100 =		
	x $50 =		
	x $20 =		
	x $10 =		
	x $5 =		
	x$2 =		
	x $1 =		
Total Bills			
No. of coins			
	x 50 ¢ =		
	x 25 ¢ =		
	x 10 ¢ =		
	x 5 ¢ =		
	x 1 ¢ =		
Total Coins			
Total Coins and Bills			
Total Checks			
Total Cash/Checks			

OTHER Fundraising Dinner

No. of Bills		Total	
	x $100 =		
	x $50 =		
	x $20 =		
	x $10 =		
	x $5 =		
	x$2 =		
	x $1 =		
Total Bills			
No. of coins			
	x 50 ¢ =		
	x 25 ¢ =		
	x 10 ¢ =		
	x 5 ¢ =		
	x 1 ¢ =		
Total Coins			
Total Coins and Bills			
Total Checks			
Total Cash/Checks			

OTHER TOTAL CASH COUNT

No. of Bills		Total	
	x $100 =		
	x $50 =		
	x $20 =		
	x $10 =		
	x $5 =		
	x$2 =		
	x $1 =		
Total Bills			
No. of coins			
	x 50 ¢ =		
	x 25 ¢ =		
	x 10 ¢ =		
	x 5 ¢ =		
	x 1 ¢ =		
Total Coins			
Total coins and Bills			
Total Checks			
Total Cash/Checks			

Counted by: _____ Verified by: _____

Date Prepared: _____

ARCHDIOCESE OF SEATTLE

DEPOSIT SUMMARY AND GL DISTRIBUTION

Dates: _____
(date of masses)

		TOTAL	Saturday 5:30 pm	Sunday 8:30 am	Sunday 11:00 am
General Ledger Distribution:					
4101	Contributions				
4102	Mass Loose				
4103	Holy Day Collections				
4104	Holy Day Loose				
4105	Children's Collection				
4310	Fundraising				
4410	Stole Fees				
4425	Votive and Flowers				
4430	Donation from Auxiliary Groups				
4552	Coffee Hour				
2211	St. Vincent de Paul				
2401	Roofing Project				
1115	Total Receipts for this Deposit				

Reconciliation Summary:	
Currency	
Coin	
Checks	
Total for Deposit	
must equal above	

Prepared by: _____ Verified by: _____

Date prepared: _____

ARCHDIOCESE OF SEATTLE

APPENDIX A-9

SAMPLE MISCELLANEOUS CASH HANDLING PROCEDURES

The following procedures pertain to cash received at the parish or school office:

1. The staff member receiving the money will count the cash and/or coin in the presence of the person (payer) bringing the cash to verify the amount of cash received.
2. If payment is received in an envelope, write “Cash” or check number and amount on the outside of the envelope.
3. The staff member will prepare a three-part carbonless receipt.
   a. The first copy (white) is given to the payer and should include the amount received, date, and what the payment is for.
   b. The second copy (yellow) is clipped to the check or the envelope with the money.
   c. The third copy (pink) copy is to remain in the receipt book.
4. If a receipt is not issued, the cash received must be entered in a logbook. Details should include at least the name of payer, date and amount received, “Cash” or check number, purpose of the payment, and name of staff receiving the money.
5. Endorse checks immediately upon receipt.
6. Keep all cash and checks received at the office safe until retrieved by the collection counters for counting with the mass collections.

The following procedures pertain to cash received during fundraising and other events (e.g. fundraising activities, Coffee Hour, Rummage Sales, etc.):

1. Prior to the event, already identify individual(s) who will be tasked with collecting and counting the money during the event and emphasize that they are accountable for all monies received. Make sure that individuals involved in either the collection or count are not related and have been trained with the cash handling procedures.
2. After the event the money will be counted by two individuals who will prepare and sign a tally sheet in ink. It is better if these counters are different from those tasked with collecting money during the event.
3. The tally sheet and the money collected will be put into a tamper-evident bag. The individuals putting the money into the tamper-evident bag must seal the envelope and write their names, the date, amount collected, event and the organization on the front of the bag.
4. The bags shall be brought to the parish office where it will be received by the Pastor or a staff member and kept in the office safe until retrieved by the collection counters for counting with the mass collections.
5. If the event is more than one day, money collected each day will be brought to the office each day.
6. On the day of the mass collection count, the collection counters shall count the money and verify the count against the amount indicated in the tally sheet. Any discrepancy between the count and the tally sheet shall be noted and initialed on the tally sheet. Any discrepancies must be investigated and resolved.
7. The deposit shall be prepared in accordance with the deposit procedures. The tally sheet shall be filed together with the deposit slip and bank receipt.