

GLORY LUTHERAN CHURCH OFFERING COUNT PROCESS

The counting, deposit and recording of congregational offering involves a 3 step process.

- A) Counters secure and count the congregational offering
- B) The Treasurer deposits the congregational offering at the bank
- C) The Financial Secretary enters information into the ChurchPro database and files the records

A) Counters securing and counting the congregational offering.

1. Securing the Offering

Immediately following a Worship Service or an event the counters shall transfer the offering into a bag and secure the bag in the safe.

2. Preparing to Count the Offering

To complete the offering count in an accurate timely manner it is useful to have the following:

- a) A counting partner and an agreed time to complete the count. The preference is Sunday following the service or Monday morning
- b) Access to the offering which is stored in the safe (e.g. safe combination)
- c) Bank deposit bags
- d) Pen/pencil, calculator, elastic bands, church stamp, paper clips, baggie, blank church offering envelopes and note paper
- e) Knowledge of Microsoft Excel and basic use of a computer (One team member)
- f) Password access to the Finance computer and the deposits spreadsheet
- g) Church bank transit and account numbers.

3. Counting Offering Contributions

It is important that the offering count process be completed in a timely manner by two non-related individuals in accordance with the following guidelines. Contact the Treasurer or Financial Secretary if there are questions regarding the process.

- a) Obtain the offering from the safe and sort it into the following groups
 - i) Loose Offering
 - ii) Envelopes marked "Cash"
 - iii) Envelopes marked "Cheques"
 - iv) Envelopes marked "Sunday School"
 - v) Other envelopes (e.g. Meat proceeds, GWBW, Inner City Lunch etc.)
- b) Before counting the loose offering, remove all loose cheques and create an envelope for each cheque. Because the cheques may be from guests, it is important that a photocopy of the cheque be made and attached to the envelope. The name, address and telephone number are essential for tax records.
- c) Count the loose offering and record the amount on the upper portion of the "Cash Count Sheet" in the space marked "Loose Offering." Do not include the loose cheques in the loose offering count. They should be included with the envelope count.
- d) Open all envelopes marked "Cash." Ensure that the amount of cash equals the amount recorded on the envelope. Leave the cash in the envelope. All envelopes must have the "Cash" box checked and be initialed by the individual opening the envelope. If the amounts do not match, make the correction on the envelope and make a note on the envelope regarding the change. After all of the

envelopes with cash have been opened, the envelopes opened by one counter should be given to the other counter who should then verify the amount, remove the cash and initial the envelopes. It is recommended that the cash be counted and be verified against a tally of the envelopes containing cash. If the amounts align, record the amount of cash on the upper portion of the "Cash Count Sheet" in the space marked "Envelope Cash."

- e) Open all envelopes marked "Cheques." Ensure that the amount of the cheque(s) equals the amount recorded on the envelope. **Each cheque should be very carefully reviewed to ensure that the date, written/numerical amounts and signature are accurate. Improperly endorsed cheques should be set aside with the envelope for review by the Financial Secretary. These cheques should not be included in the count.**

All envelopes must have the "Cheque" box checked, the cheque number recorded and be initialed by the individual opening the envelope. Leave the cheques in the envelope. If the amounts do not match, make the correction on the envelope and make a note on the envelope regarding the change. After all envelopes have been opened, the envelopes should be given to the other counter who verifies the amount, removes the cheques and initials the envelopes. The cheques should be consolidated in to a single bundle in preparation for entry on the deposit sheet. All cheques must be stamped on the back with the church deposit stamp. It is recommended that a tally of the envelopes containing cheques be made and verified against the total of the cheques.

- f) Open all remaining envelopes that contain contributions for the Sunday School, GWBS, Inner City Lunch, facility rent etc.. Note that all contributions in the form of cheques should be included in the cheque count (e.g. meat sales, rent etc.) and recorded on the deposit slip. Record the cash amounts on the upper portion of the "Cash Count Sheet" in the space marked "Other, Inner City Lunch, GWBS or Sunday School etc.."
- g) Consolidate all "Cash" and complete the lower portion of the "Cash Count Sheet" identifying each of the denominations.
- h) Complete the "Cash Count Sheet" noting the attendance and the number of cheques. Each of the counters should sign the "Cash Count Sheet."

4. Preparing the Deposit Slip

The electronic deposit slip is located on the Finance Computer. A password is required to log-on to the computer. The "Deposit Slip" icon is on the "Desk Top."

- a) When logged on to the computer, open the Microsoft Excel deposit spread sheet and click on the tab that identifies the appropriate date.
- b) Enter each cheque in the space provided recording the name, cheque number and amount. Only the last name of the donor is required unless it represents donors with similar last names. In this case an initial or name is required to differentiate the donors. When complete, secure the cheques with an elastic band ensuring the sequence of cheques does not change.
- c) After all cheques have been entered, record the cash by denomination on the lower portion of the spread sheet.
- d) Save and print two copies of the deposit slip.

- e) The deposit slips must be signed by both counters.
- f) Save the entry, close the Excel spread sheet and log-off the computer.

5. Preparing the Bank Deposit

- a) Place all cheques and bills in one clear plastic baggy and the coin in another. Place both baggies in a bank deposit bag.
- b) Insert one of the signed deposit slips in the deposit bag.
- c) Seal the deposit bag.
- d) Record the name of Glory Lutheran Church, date, bank transit number and the church account number on the front of the deposit bag.
- e) Place the deposit bag in the safe along with the second signed deposit slip, the "Cash Count Sheet," the Worship Service attendance record, the envelopes and all other documentation and notes that will facilitate the entry of the offering count into the ChurchPro database.
- f) Secure the safe.

B) The Bank Deposit

It is the responsibility of the Treasurer to make the bank deposit.

C) Recording Offering Contributions in the Database

It is the responsibility of the Financial Secretary to record offering contributions in the database using the following guidelines.

- a) The deposit slip, envelopes and associated documentation should be removed from the safe.
- b) Prior to entering the information into the database, it is recommended that a review of the envelopes and "Cash Count Sheet" be completed with totals generated for each of the designated chart of account codes (e.g. general offering, capital building, GWBS, Mission etc.) This information should be recorded on the "Weekly Giving Summary" with totals verified to ensure that they align with the deposit slip. If the two amounts do not match, it is critical that the variance be located and the numbers corrected.
- c) Regarding the entry of contributions into the ChurchPro database, it is assumed that the Financial Secretary has knowledge of the software, the chart of accounts and is trained in accurately entering the data into the program. This is critical as financial records, bank account reconciliation and the generation of tax receipts relies on the accuracy of data entry.
- d) Using the envelopes and the "Cash Count Sheet" the giving of each donor must be entered into the database ensuring that the name, envelope number and offering designation is coded to the appropriate account.
- e) At the conclusion of the entry process, a "Giving To Accounts" report should be generated and verified with the deposit slip and the "Weekly Giving Summary." All variances must be checked and corrected so that all reports align.

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- f) If all reports align, the entry into the "Giving Module" should be posted to the "Checking Module." It is important that the posting be verified to ensure that all records in the "Checking and Giving Modules" align.
- g) A copy of the "Giving To Accounts" report, the deposit slip, the "Weekly Giving Summary," the "Cash Count Sheet," and the envelopes along with any relevant notes and documentation should be clipped together and placed in the appropriate secured Finance filing cabinet.
- h) Close the ChurchPro database, back-up the data entry and log-off the computer.
- i) Secure the safe.