

EASTMINSTER PRESBYTERIAN CHURCH

OFFERING COUNTING PROCEDURES, 12/23/2013

ALL money with the exception of memorial contributions will be counted and recorded.

Memorial contributions (envelopes with cash and/or checks and loose checks) will be banded with the counting tabulation sheet and envelopes for the finance office to process.

Collect all money from the offering plates after each service. Count each service separately and fill out the **“Offering Tabulation Sheet” completely.** (Coin, currency, and checks.)

1. Separate envelopes and money into separate categories
  - a. Offering Envelopes for weekly giving
  - b. Open Plate loose offering
  - c. Sunday School envelopes
  - d. Special Envelopes (Pew Envelopes) (i.e. Per capita, Flowers, OGHS, Presbyterian Women, Deacons, Chicken BBQ/Spring Fair, Missions, HVAC, etc. Please designate what mission the money is going to in unmarked columns.
2. Offering Envelopes for weekly giving
  - a. Open and record on outside of each envelope the amount inside, or verify the amount that has been written on the outside. Place a “C” for Cash or a “Check Mark” for a check next to the amount.
  - b. Mark all envelopes with name and amount. If the name is not on a pew envelope but is on a check inside the envelope, write the member or contributor’s name on the envelope so the person will get credit on their giving statement.
  - c. If cash is given in a pew envelope with no name or designation on the envelope as to what the contribution is for, the contribution will be included with the open plate money.
  - d. Add the envelopes, write amount of coins, currency, checks in correct column on tabulation sheet. The total of each, cash and checks, should equal the total in the column. **An adding machine tape of the envelopes should be made and put with the envelopes for the offering statement processing at a later time.**
3. Count Open Plate – record on Tabulation Sheet (coin, currency, check)
4. Special Envelopes – Per capita, Flowers, OGHS, Presbyterian Women, Deacons, Chicken BBQ/Spring Fair, Missions, HVAC, etc. Please designate what mission the money is going to in unmarked columns.
  - a. Record on outside of envelope as for regular envelopes amount enclosed with “C” or “ Check Mark “
  - b. Enter on to Tabulation Sheet in separate “Special Funds” columns.
  - c. Verify totals
  - d. Mark “Paid with DATE and AMOUNT” on flower envelopes, chicken BBQ requests, etc. or whatever is being purchase.

- e. Mark all envelopes with name and amount. If the name is not on the pew envelope but is on a check inside the envelope, write the member or contributor's name on the envelope so the person will get credit on their giving statement.
5. Offering Tabulation Sheet
  - a. Total each column on Tabulation Sheet down and across. Totals going across and totals going down should equal each other in the bottom far right total block. If not, you have an error somewhere. **Go back and find it!!**
6. Stamp all checks for "Deposit Only"
7. Sign the Offering Tabulation Sheets, date them, and circle the hour of the service.
8. Make out "Deposit Slip".
  - a. List coin and currency and put all bills facing the same direction and properly banded by \$1, \$5, \$10, \$20, etc. (Use the blank side of band and write the amount on each band. Place coin in wrappers or bank envelope with the amount and seal tight.
  - b. Make a calculator tape of **ALL** checks to enclose with the deposit.
  - c. Total deposit. This should equal the total on your Tabulation Sheet.
9. Deposit
  - a. Money, checks, the top (white) copy of deposit slip and calculator 'check tape' is to be placed inside the Bank Deposit bag.
  - b. Each service will be in a separate deposit bag.
  - c. The numbered keys for the night deposit bags are in the black counter's box along with the night deposit key.
  - d. Lock the bag and return the numbered key to the box before you take the deposit bag in the night depository.
10. Take Bank Deposit Bags to and place in the night depository by drive up window at "People's Bank" on the corner of Eastern Blvd. and Haines Road. For personal safety and financial accountability, both counters should go to the bank during the deposit process. One counter should be the depositor and the second should be the 'look out'. The depository key is the fobbed key in the counting box. Return the depository key to the counting box after making the deposit. (Take the Haines House key with you to make the deposit so you can re-enter the Haines House and make sure the Haines House door is locked when you leave.)
11. Offering Tabulation Sheet, all envelopes, and yellow copy of deposit slip should be rubber banded together separating services and placed in the bottom drawer on right in desk where you count.

**Goes to Bank:**

**Night Deposit Bag with -**

**Coin, currency, stamped "Deposit Only" checks, a calculator tape of all checks, and the white copy of deposit slip in locked Bank Deposit bag.**

**Stays at Church:**

**All envelopes with adding machine tape, Tabulation Sheet, and yellow copy of deposit slip.**