

Finance Procedure	LOUMC-FIN-002	Rev. No. 2	Page 1 of 4
Title: Church Offering Counting Team		Approved by/Date:	
		Effective Date: 5/1/2024	
		Review Date: 5/1/2025	

Revision No.	Description of Change	Pages Affected
2	Replace Church Board with Church Council, align procedure with current counting practice.	All

Authority

The current Book of Discipline states:

¶258.4(a)	<i>The committee shall designate at least two persons not of the immediate family residing in the same household to count the offering. They shall work under the supervision of the financial secretary. A record of all funds received shall be given to the financial secretary and the treasurer. Funds received shall be deposited promptly in accordance with the procedures established by the committee on finance. The financial secretary shall keep records of the contributions and payments.</i>
¶258.4(c)	<i>The committee on finance shall establish written financial policies to document the internal controls of the local church. The written financial policies should be reviewed for adequacy and effectiveness annually by the committee on finance and submitted as a report to the charge conference annually.</i>

Purpose

The purpose of this procedure is to identify end users and their expectations and to define requirements for the Church Offering Counting Team.

End Users and Expectations

Customer	Expectations
Contributors	Accurately record the contributor's: <ul style="list-style-type: none"> • Name • Address (new contributors) • the donation amount • Any special instructions (such as designated gifts) • Maintain complete confidentiality.
Financial Secretary	Provide a complete and accurate list of contributions received and document as follows: <ul style="list-style-type: none"> • Cash Receipts Voucher • Copy of checks • Offering envelopes that have personal giving information • Memorials and Honorariums Summary
Treasurer	Provide notification of: <ul style="list-style-type: none"> • Deposit discrepancy • Funding shortfalls • Designated gifts exceeding \$1,000
Church Secretary	<ul style="list-style-type: none"> • Schedule counting during normal church office hours. • Provide an accurate summary of contributions for inclusion in church communications.
Bank	Prepare a complete and accurate deposit slip; separate checks, cash, and coin.

1.0 General Requirements

- 1.1. Counting Team members are volunteers approved annually by the Church Council.
- 1.2. The Counting Team is supervised by the Church Treasurer and is accountable to the Church Council.
- 1.3. Counting Team members must maintain strict confidentiality.
- 1.4. Counting must be conducted by at least two counters who are not related or living in the same household.
- 1.5. If only one counter is available, counting must be observed by a member of the church office staff.
- 1.6. Counting must be conducted and results reported by the second working day of the week.
- 1.7. Counting should be conducted on the schedule agreed upon with the Church Secretary to the extent possible. (Counters may swap schedules as necessary.)
- 1.8. Counting Team members may be removed by the Church Council upon recommendation by the Treasurer for cause (e.g., malfeasance, unreliability, incompetence, or repeated violation of procedural requirements).
- 1.9. The bank deposit bag is to be retrieved from the bank and delivered to the church weekly by someone listed on the bank authorization list.
- 1.10. The Treasurer shall train all counters on this procedure upon their being approved as a counter. Any revisions must be reviewed prior to the implementation date.

2.0 Security and Safety Requirements

- 2.1. When counting is conducted during normal business hours, with other church staff onsite, it is recommended that the counting room door be closed and locked while counting is conducted.
- 2.2. Counting must be conducted during normal church office hours.

3.0 Counting Requirements

- 3.1. Obtain the following required items:
 - Bank deposit bag and key
 - Sunday worship service offerings
 - Sunday School offering
 - Offerings received during the week through the church office
 - Reporting forms (Cash Receipts Voucher and Memorials and Honorariums Summary)
 - Deposit stamp and deposit slip
 - Adding machines
- 3.2. Separate envelopes with special offerings or donations from the regular offering envelopes. (This is especially helpful for counting offerings on the first Sunday of the month when Communion offerings are received.)
- 3.3. Set aside loose change and loose cash offerings to be counted later.
- 3.4. Count the Sunday School offering (in white cloth bag) and post the amount on the Cash Receipts Voucher.
- 3.5. Carefully process the offering envelopes.
 - a. Write the name of the giver and amount of the offering on the envelope, if available.
 - b. When the envelope contains cash, write "Cash" on the envelope along with the amount and name of the giver, if available. Otherwise, include the cash in loose offering.
 - c. Designated cash offerings should be submitted in an offering envelope with the name of the giver, the amount, and the purpose of the offering.
 - d. When the envelope contains a check(s), note how the envelope breaks down the offering (i.e., regular offering, building fund, etc.) and **write this breakdown on the check**.
 - e. When the envelope contains a check(s), note how the check breaks down the offering (i.e., regular offering, building fund, etc.) and **write this breakdown on the envelope**.
- 3.6. Count and post offerings.
 - a. Post any Memorials and Honorariums on the blue Memorials and Honorariums Summary only.
 - b. Make copies of all checks.
 - c. Complete the Cash Receipts Voucher form, making sure that total amount received balances with the total of contributions from all categories of giving.
 - d. Both counters must sign and date the Cash Receipts Voucher.

NOTE:

Checks or cash to cover goods received and not as contributions (i.e., study books, suppers, church pot lucks) are to be placed on a separate deposit ticket. If a check is for both goods received and a contribution, list the donor and breakdown goods received by purpose on a blank sheet of paper for use by the Financial Secretary in maintaining records. Include the check in the regular deposit.

- 3.7. Prepare and make the deposit.
- a. Stamp all checks on the back for deposit.

NOTE:

Checks do not need to be listed separately for deposit, but the adding machine tape should be included and banded with the checks.

- b. Total all checks using the adding machine.
- c. Total cash and coin.
- d. Complete the deposit sheet(s) for the bank.
- e. Place the deposit and deposit sheet(s) in the bank deposit bag and lock the bag.
- f. Leave the Cash Receipts Voucher, a copy of all checks, offering envelopes (banded), the Memorials and Honorariums Summary, and a copy of the deposit sheet(s) on the Financial Secretary's desk.
- g. Return the deposit bag key to the Financial Secretary's desk.
- h. Return adding machines, deposit stamp, and unused deposit slips to storage.
- i. One of the Counting Team members delivers the deposit bag to Paducah Bank, Lone Oak Branch, and leaves it for the bank to verify the amount and make the deposit.
- j. Any discrepancy between the deposit sheet and the deposit amount credited by the bank is to be communicated to the Treasurer for resolution.

NOTE:

If for any reason a team cannot count when scheduled, call one of the other teams to swap assignments and inform the church office of the change. If you have questions, if something is confusing, or if you need help, **ask**.