

# Hope Lutheran Church Nanaimo Policies

Our Mission: To live Christ's teachings and share them with others, nurture and strengthen spiritual growth to embody Christ in the world.

## D-005 Sunday Offering Counting Policy

**Draft:** Jan Nilsson July 16, 2023

### Offering Counters Guide

Two persons are required to do the counting of the offering each week.

The counter's box, containing the adding machine, deposit pouches, deposit slips, counter's forms etc., is stored in the utility room in the white cupboard.

1. Begin by sorting the offerings into **loose** (non-members), and **envelope**, (donations by Hope members in numbered envelopes) offerings. (Keep it separate.) Note Rental, Garage sale, etc. amounts are to be treated as loose offerings as no receipts are issued. Don't forget to check the mail, on secretary desk, as well as the safe for offering envelopes with post-dated cheques, also photocopy any member cheques not in numbered envelopes.
2. Next count the loose offerings and record this under loose offering, (the cash column) on the **Counter's form**, cash under cash and cheques under cheques and total it. **Note:** Make a photocopy of any loose cheques for the financial secretary this is very important. Move the loose offerings to one side.
3. After you've done this, open the envelopes one at a time and remove the contents. Make sure the amount written on the envelope corresponds exactly to the amount of the cheque or cash in the envelope. (This is extremely important, as an error here is impossible to trace later.) Also mark each envelope "Cheque" if it contained a cheque and "Cash" if the envelope contained cash. Also check for post-dated cheques for errors on cheques. Place post-dated cheques in the safe.
4. Next separate the envelopes that indicate designated offerings from the rest and record that information in the Designated offerings section on the **Counter's Form**.
5. Separate the contents taken from the envelopes into cheques and cash and put the envelopes into a separate pile. Stamp the back of the cheques with Hope account information.
6. Next count the envelope offerings and record this under envelope offering (the cash column) on the **Counter's form**, cash under cash and cheques under cheques and total it.
7. Using the adding machine, add the totals of each envelope together, retain the printed strip, mark down the date and mark "envelopes" on

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- this strip. This should be the same total as from Step 6. Secure it with a rubber band from the counter's box around all the envelopes and put it aside.
8. Using the adding machine, add all the cheques together, retain the printed strip, mark the date and mark "cheques" on it.
  9. Now it's the time to complete the Deposit information on the **Counters' Form**.
  10. Here sort and count all cash from the envelopes and the loose offerings. Record this in the appropriate places on the **Counter's form** (column Deposit Details) for cash and total the cash.
  11. Total the loose and envelope cheque amounts and record this in the Check Total on the **Counter's form** (column Deposit Details). This total should be the same as that from Step 8.
  12. Now total the deposit.
  13. To balance everything, add together the total loose and the total envelope offerings. That should add up to the total deposit.
  14. If it doesn't add up, double check the envelope and cheque totals (from the adding machine) and recount the cash. If it still doesn't add up, then you must go back step-by-step to trace the error.
  15. When everything balances, complete the bank deposit slip as per instructions.
  16. Sign the bottom of the back of the **Counter's form** and make 3 photocopies of the completed **Counter's form**.
  17. The original **Counter's form**, photocopies of loose offering cheques including rent cheques, the adding machine strips and all empty envelopes are for the Financial Secretary. One copy of the counter's form is for the Treasurer, one for our pastor and one for filing by our secretary. Place this copy in the filing drawer to the left of the computer.
  18. Take the cash, cheques, and deposit slip to the bank. Deposit with a teller or place in a deposit envelope stamped with Hope account information and drop in the night deposit box.
  19. Return the deposit book to the counter's box as soon as possible.