

CONTINUING RESOLUTION
St. Luke's Lutheran Church
Sacramento, CA

Number: CR-2000-3
Title: COUNTING & DEPOSITING MONEYS RECEIVED
Board/Committee: Finance Board
Effective Date: November 21, 2000, Revised January 1, 2009
Voided Date:

References: Constitution – C5.03(e), C12.05; Bylaws – B12.04.01(e), B13.18.08(d); Continuing Resolution – CR-2000-1.

RESOLUTION: Moneys received (offerings, gifts, contributions, payments, other income, etc.) shall be counted and deposited as outlined in this Continuing Resolution.

1. The Finance Board shall be responsible for administering the counting and depositing of moneys received.
2. Offerings and to the extent feasible other moneys received shall be (a) retained at the Church office in a secure file until counted and deposited; (b) counted at the Church office; and (c), when counting is complete, taken directly from the Church to the bank and deposited.
3. On Sunday of each week, all moneys received during the previous week shall be counted and deposited. On an exception basis, the Finance Board may make deposits at other times, if deemed beneficial; e.g., a large amount of moneys is received midweek.
4. The Finance Board shall either assume the responsibility for counting and depositing the moneys received each Sunday or appoint selected individuals to perform this task. The latter individuals shall be known as the "Sunday Counters".
5. Sunday Counters may be any member that is 18 years of age or older, except as noted in No. 6.
6. The Treasurer, Assistant Treasurer, Financial Secretary, Special Fund Recorder, and salaried employees shall not count or deposit moneys.
7. Each week, the number of persons responsible for counting and depositing the moneys shall be two or three, preferably three.
8. The Finance Board shall post a schedule showing who is responsible for counting and depositing the moneys each week.
9. If a person who is scheduled to count/deposit is not available that Sunday, he/she shall find and arrange for a suitable substitute Counter

10. The counting and depositing of moneys received shall be performed as outlined in the current procedures approved by the Finance Board. The Finance Board shall review and update these procedures periodically.

APPROVED:

Signature of Church Secretary (officer)

Date Approved

VOIDED:

Signature of Church Secretary (officer)

Date Voided

CR-2000-3
ATTACHMENT 1 (2 pp.)
Counting & Depositing Moneys Received

ST. LUKE'S LUTHERAN CHURCH
OFFERING COUNTING PROCEDURES
(July 13, 1998) Updated/Revised July 13, 2007/Revised January 1, 2009

Note: Follow steps in the order listed.

A. SET UP and OBTAIN OFFERINGS.

- 1. Set up for counting (Counter's box, adding machine, etc.).
- 2. Get early service offerings, other offerings, special gifts, and payments from locked file cabinet (bottom drawer; the key is on the key ring in the Counter's box).

B. SORT OFFERINGS BY CATEGORY.

- 3. **Before opening any envelopes, review, sort, and separate the offerings, special gifts, and other income into various categories.** *This is a critical step that ensures the offerings and other contributions are properly accounted by the Treasurer and Financial Secretary.*
 - a. See a partial list of categories in Step C.
 - b. **Carefully**, review **each** regular envelope, pew envelope, loose check, etc. for notes, which designates the offering/gift as a special gift; sort and separate accordingly. When reviewing loose checks, check the "note" or "memo" section for special gifts. **Perform this step with close attention, as it is the most common error made by Counters; i.e., missing a special contribution and incorrectly counting the contribution as general offering.**
 - c. Verify that loose checks are written to St. Luke's. *Checks not for St. Luke's should be given directly to the proper payee.*
 - d. If a pew envelope has no name, open the envelope and sort the offering as "loose offering" if by cash or by "loose check" if by check.

DO NOT COMMINGLE MONEY and CHECKS UNTIL STEP 10 IS COMPLETED.

C. COUNT OFFERINGS, SPECIAL GIFTS, and OTHER INCOME for EACH CATEGORY.

*Count each category of offering and special gift **separately**. Envelopes are to be opened at this step. Record the offering totals, by category, on the top portion of the "Deposit Recap Slip."*

- 4. Count Loose Offering, separately. **Verify that the loose offering count is correct, as there is no means to correct if the loose offering is not counted or an error is made.**
- 5. Count Sunday School offering, separately.
- 6. Count the Memorial Gifts, **separately**, by each person being memorialized; prepare a "Memorial Gift Record Sheet," for each person memorialized.
- 7. Count the Special Gifts, **separately**, by each special gift type.
- 8. Count Other Income, **separately**, by each Other Income source.
- 9. Count the Flower contributions, separately. *Follow the procedures noted for Envelope Offerings (see step 11, below). Ensure that a name and amount is on each envelope for Flowers.*
- 10. Count the Loose Checks (General Fund), separately.
General Fund "loose checks" are checks in the offering that are not designated for any specific purpose.
- 11. Count the Envelope Offering (General Fund), separately.
 - a. Check that a name is on each pew envelope. *If no name is on a pew envelope, see step 3-d, above.*
 - b. **Open each envelope and remove the offering.**
 - c. **Check that an offering amount is recorded on the envelope (regular and pew).**
 - d. Check that the amount written on the envelope agrees with actual amount of the actual offering.

Note: If any of these checks are not done or an error is made, there is no means to verify the error later or to correct the error.

D. COMMINGLE and COUNT the MONEY and CHECKS RECEIVED.

Record counts (totals) on the "Deposit Recap Slip."

- 12. Total the "Currency" received and record at bottom of Slip.
- 13. Total the "Coins" received and record at bottom of Slip.
- 14. Total the "Checks" received and record at bottom of Slip. *Save the adding machine tape and include with the deposit (Step 19).*

E. RECONCILE the COUNTS.

- 15. Total the recorded amounts on the "Deposit Recap Slip" for Offerings, Special Gifts, and Other Income (i.e., top portion of Slip.)
- 16. Total the recorded amounts on the "Deposit Recap Slip" for Currency, Coins, and Checks (i.e., bottom portion of Slip).
- 17. Reconcile the totals; the top portion total (Step 14) must agree with the bottom total (Step 15).

F. PREPARE THE DEPOSIT.

- 18. Endorse (stamp) the checks.
- 19. Prepare deposit slip; attach the adding machine tape of the checks (Step 14) to the deposit slip.
- 20. Place the deposit slip, monies, and checks in deposit bag. Stamp the deposit bag with St. Luke's endorsement stamp.
- 21. Tear off and complete the 'tear off' strip at the top of the deposit bag.

G. DISTRIBUTE RECORDS.

- 22. Distribute "Counting" Records as follows: ***Put records in appropriate mail boxes.***
 - a. Treasurer:
 - ▶ "Deposit Recap Slip" (original).
 - ▶ Carbonless copy of bank deposit slip.
 - ▶ Deposit bag tear off strip (record of deposit).
 - ▶ Other documents that might be valuable to the Treasurer such as receipts, notes, etc. *Such items are **not** common.*
 - b. Financial Secretary:
 - ▶ All envelopes (regular, pew, flowers, special, etc.)
 - ▶ Copy of "Deposit Recap Slip".
 - ▶ Copies of loose checks.
 - ▶ Memorial records -- "Memorial Gift Record Sheet."
 - c. Church Office Secretary (***Place on desk top.***):
 - ▶ Copy of memorial records -- "Memorial Gift Record Sheet".

H. RETURN MATERIALS and LOCK UP.

- 22. Return counting materials and clean up. Ensure the file cabinet is locked.
When cleaning up, do NOT put empty brown lunch sacks in the Counter's Box; stack sacks on top of the file cabinet or a shelf.
- 23. Lock Office.
- 24. Return Counter's box key ring to office through the office mail slot in middle door, providing the night deposit key is not needed to make the deposit (see step 25, below).

I. MAKE DEPOSIT.

- 25. Make deposit at the Farmers and Merchants Bank (southwest corner of Florin and Franklin).
 - a. **Use caution when making the deposit at the bank;** check your surroundings for suspicious characters; do **not** make the deposit if in doubt, go to another F&M bank.
 - b. Generally, the bag will fit into the night box deposit slot; if it does not, a key is on the Counter's box key ring to open the large night deposit box.
 - c. Check and make sure the night deposit machine correctly accepts the bag; i.e., open the slot and look in to ensure the bag is gone.

**ATTACHMENT 2 (2 pp.)
Counting & Depositing Moneys Received, Forms**

DEPOSIT RECAP SLIP

St. Luke's Lutheran Church, Sacramento, CA

Date: _____

OFFERINGS, GIFTS, & OTHER INCOME:

Offerings:	Loose Cash		
	Envelopes		
Make copies of loose checks for Financial Sec.	Loose Checks		
Special Gifts:	Sunday School		
List each special gift separately.			
See special instructions for memorials. List by each person being memorialized.			
Other Income:			
List each Other income by source.			
TOTAL:			

DEPOSIT:

Currency:	Bundle \$1 bills in \$25 sets; stack bills large to small (top).		
Coins:	Roll coins if sufficient quantity is received.		
Checks	Attached adding machine tape of checks to deposit slip.		
TOTAL	Total deposit must equal total above.		

By: _____

Copies to: Treasurer, Financial Secretary, Special Fund Recorder.
Envelopes and copies of loose checks to Financial Secretary.

MEMORIAL GIFT RECORD SHEET

St. Luke's Lutheran Church, Sacramento, CA 95823

DATE: _____

MEMORIAL GIFTS FOR: _____

Contributor's Name:	
Address:	
Gift Amount:	
Contributor's Name:	
Address:	
Gift Amount:	
Contributor's Name:	
Address:	
Gift Amount:	

Total Amount:	
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BY: _____

- (1) Prepare separate Sheet for each person being memorialized.
- (2) For each gift, list the contributor's name and address, and gift amount.
- (3) Copies to church secretary and the Financial Secretary. *blue (7/98)*