

## GUIDELINES for COUNTERS and OFFERING DEPOSITORS

### SUNDAY MORNING

1. Usually two Counters are assigned to sort and count.
2. After each of the two morning worship services, the offering plates are brought to the office where the offering is sorted after the 11am service (second service).
3. The offering for each service is handled separately.
4. After the offering for the second service is sorted and counted, the offering for the 9:30am worship service (first service) is handled.
5. An agreement is made between the two Counters as to which one will carry out certain of the responsibilities.
6. All second service givings are sorted according to:
  - a. loose offering (coins and bills)
  - b. regular envelopes for the current year
  - c. visitor envelopes displaying no donor names
  - d. visitor envelopes displaying names, and
  - e. special envelopes (e.g., Anniversary, Easter, Christmas Eve).
7. All loose givings, bundled regular weekly envelopes, bundled visitor envelopes, and the completed and signed record sheet (summary) for the second worship service are placed into a blue numbered bag and zipper-locked with a key. The bag is put into the drop box safe and the key is placed on the office desk.
8. All procedures for handling the second service offering are repeated for the first service offering.
9. PAR cards and correspondence, if included with the offering, are placed on the Office Administrator's desk.
10. A blue bag and loose offering record sheet are also provided for the IKON worship service.

### Loose Offering

1. One Counter arranges the loose offering on the south office counter, counts it, and records the total amount of givings on the record sheet provided by the office.
2. The other Counter recounts the loose offering and checks for accuracy of the givings overall total (e.g., number of toonies, bills, etc.) written on the record sheet which is then signed by both counters when the amounts are verified as correct. All loose offerings are placed into an envelope and secured with an elastic band.
3. This total is entered into the large black book (provided by the office), along with the date and details of the worship service and the weather.

### Regular Envelopes

While one Counter handles the loose offering and givings from visitors, the other Counter sorts regular church envelopes using the boxes provided. These weekly envelopes from the second service are arranged in numerical order and secured with an elastic band. If there are two or more regular envelopes with the same number, they are clipped together with a paper clip.

### Visitor Envelopes

1. Visitor/other envelopes displaying donor names are not opened. These are the envelopes that are numbered and obtained from the church office the next week. They are placed all together and secured with an elastic band. Such envelopes (with identification) may be:
  - a. from other churches

- b. Metropolitan envelopes from other years, and/or
  - c. envelopes containing cheques.
2. Visitor/other envelopes displaying no donor names are opened and thrown out. Donations are put with the loose offering or cheques.

### **Special Envelopes**

These should be kept separate and dealt with using the same procedures as for regular envelopes.

## **MONDAY MORNING**

1. Each Monday, two Offering Depositors of Metropolitan accurately sort, count, collate, record, and deposit the Sunday givings into the Bank.
2. The blue bags, deposit books and extra envelopes are retrieved from the Church office, along with two brief cases and adding machines. These are usually taken into the Guest Conference Room where the accounting is done each Monday morning.
3. Oftentimes the Church office staff fill in deposit slips of funds received from various sources; e.g., Lenten lunch services, Easter lilies, Sunday School program, etc. These funds and deposit slips are checked for accuracy before deposits are taken to the bank.
4. Procedures are carried out to generate **five** separate deposits:
  - a. loose offerings from ALL services
  - b. offering inside regular envelopes from the first worship service
  - c. offering inside regular envelopes from the second worship service
  - d. offering inside regular envelopes from IKON, and
  - e. offering inside special envelopes (e.g., Easter, Anniversary, Christmas Eve).
5. Deposit slips for these five deposits are filled in, the amounts are verified and the deposit slips are included with the money taken to the bank by the Offering Depositors.

### **Loose Offering**

Loose offering from the three worship services is combined, totaled, and verified. A deposit slip is filled in. On the duplicate copy of the deposit slip, the amount determined on Sunday for each service is recorded.

### **First Worship Service Offering**

Regular envelopes from the first service are opened. Cheques are denoted by a C after the amount is recorded. Any discrepancies are initialed by the two Offering Depositors. Cheques are examined for date, signature and amount. An adding machine tape is then generated listing the following:

1. the contents of each envelope and a subtotal
2. cheque amounts and a subtotal
3. cash amounts grouped by the number of 5's, 10's, 20's, etc., and a subtotal, and
4. a grand total.

These totals are verified against totals written in the record sheets and in the black book (Sunday procedures) before the deposit is made into the bank. Any errors are corrected in the black book and the record sheets are kept for a month before being discarded.

A cheque list is made. The cheques are stamped in preparation for the bank deposit of cheques, bills and coin.

## Second Worship Service Offering

Similar procedures are carried out for the offering from the second worship service. The extra envelopes obtained from the vault are merged with the envelopes from this worship service. These “extra” envelopes include:

1. visitor envelopes from the previous week; these would have names on the envelopes and would now have been numbered
2. envelopes mailed to the church
3. envelopes with post-dated cheques
4. envelopes given to clergy at long-term care homes, and
5. envelopes from previous years; these have been re-numbered envelopes based on a variety of situations where numbers have now been assigned so that income tax receipts can be issued to the contributors.

## IKON

Similar procedures are recommended for the “offering” from IKON. No “offering” is actually taken. Largely, there is at most one envelope and a few dollars only placed on an offering plate each week. The plate is taken to the church office after the IKON service.

Recommended procedures include taking an offering during the service, then taking the offering after the service to the church office where a lockable blue bag is ready for the offering, and a record sheet is filled in. The blue bag should then be locked and placed in the drop box in the office.

## Related Metropolitan Policies

- Offering Policy
- Risk Management Policy

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