

POLICY and PROCEDURE
St. Luke Lutheran Church of Sacramento, California

Number: P&P-2000-3
Title: COUNTING & DEPOSITING MONEY RECEIVED
Board/Committee: Finance Board
Effective Date: November 21, 2000; Revised September 1, 2020; Revised November 21, 2023;
Revised May 21, 2024.
Voided Date:

References: Constitution/Bylaws – C5.03(g), C12.04.01(d), C12.05, C13.17.07(d); Policy and Procedure – P&P-2000-1.

POLICY: Money received (offerings, gifts, contributions, payments, other income, etc.) shall be counted and deposited as outlined in this P&P.

Definitions:

- a. Sunday Counter – A person who is appointed to count and deposit money on Sunday.

Procedures:

- a. The Finance Board shall be responsible for administering the counting and depositing of money received.
- b. Offerings and to the extent feasible other money received shall be (i) retained at the Church office in a secure file until counted and deposited; (ii) counted at the Church office; and (iii), when counting is complete, taken directly from the Church to the bank and deposited.
- c. On Sunday of each week, all money received on Sunday and during the previous week shall be counted and deposited. On an exception basis, the Finance Board may make deposits at other times, when appropriate; e.g., a large amount of money is received midweek.
- d. The Finance Board members shall either count and deposit the money received each Sunday or appoint Sunday Counters to perform this task.
- e. Sunday Counters may be any member that is 18 years of age or older, except as noted in item f.
- f. The Treasurer and Assistant Treasurer shall not count or deposit offering money.
- g. Each week, the number of persons responsible for counting and depositing the money shall be at least two.
- h. The Finance Board shall post a schedule showing who is responsible for counting and depositing the money each week.
- i. 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.

- j. The counting and depositing of money received shall be performed as outlined in the current “Instructions – Counting and Depositing Money” approved by the Finance Board. See attached. The Finance Board shall review and update these instructions periodically.

APPROVED:

Signature of Church Secretary (officer) Date Approved

VOIDED:

Signature of Church Secretary (officer) Date Voided

INSTRUCTIONS – COUNTING & DEPOSITING MONEY
Revised October 17, 2023

Note: Follow steps in the order listed.

A. SET UP and OBTAIN CONTRIBUTIONS (i.e., OFFERINGS, GIFTS, PAYMENTS, etc.).

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

B. SORT the CONTRIBUTIONS BY CATEGORY.

- 3. **Before opening any envelopes, review, sort, and separate the offerings, special gifts, and other incomes into various categories.** *This is a critical step that ensures the offerings and other contributions are properly accounted for by the Treasurer, Financial Secretary, and Special Funds Recorder. Note: Money received for WELCA and other similar organizations that have a separate checking account are not included in the church deposit. This money is to be placed in the locked file cabinet (bottom drawer) and the organization's chairperson is to be notified.*
 - a. See a partial list of categories in Step C.
 - b. **Carefully**, review **each** regular envelope, pew envelope, loose check, etc. for notes, that designate the offering/gift as a special gift; if so, 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 the Counters; i.e., missing a special contribution and incorrectly counting the contribution as general offering.***
 - c. If a pew envelope has no name, open the envelope:
 - If it is cash, sort (account) the offering as "Loose Cash" offering.
 - If it is a check, clearly print the name and amount on a separate "tally" sheet and sort the offering as "Envelope" offering.
 - d. If a loose check, verify that the loose check is written to St. Luke. *Checks not for St. Luke should be given directly to the proper payee.*
 - Using the information from the check, add the name and amount to the "tally" sheet (see "c", above). If the person's envelope number is received, write also the envelope number on the tally sheet.
 - e. If a check is received through an online bank's "Pay Bill" system or by other means, follow the instruction for a loose check (see "d", above).

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

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C. COUNT the CONTRIBUTIONS for EACH CATEGORY.

Count each category of offering, special gift, and other income *separately*. As detailed later, envelopes are to be opened at this step. Record the offering totals, by category, on the upper portion of the "Deposit Recap Slip." When recording the totals for each category, determine if it is a General Budget or a Special Fund contribution and record as determined. For guidance, review the income items in the approved General Budget. Note: The Treasurer will subsequently verify your determinations.

- 4. Count Loose Cash 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. In addition, tabulate the number of bills, for each denomination value, on the back of the Deposit Recap Slip for the Loose Cash Offerings and total.*
- 5. Count Sunday School offering, **separately** (a Special Fund). Staple the Sunday School envelopes together.
- 6. Count the Memorial Gifts, **separately**, by each person being memorialized; prepare a "Memorial Gift Record Sheet," for each person memorialized. Memorials are Special Funds.
- 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** (a General Budget item). *Follow the procedures noted for Envelope Offerings (see step 10, below). Ensure that a name and amount is on each envelope for Flowers.*
- 10. 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-c, 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 the actual amount** of the actual offering. If written unclearly, rewrite the amount.
 - e. If the amount received is **cash**, write cash on the envelope. This step is optional. It does make it easier to find mistakes.

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 the counts (totals) on the lower portion of the "Deposit Recap Slip".

- 11. Total the "Currency" received and record. *In addition, tabulate the number of bills, for each denomination value, on the back of the Deposit Recap Slip for the Deposit, "Currency" and total*
- 12. Total the "Coins" received and record.
- 13. Total the "Checks" received and record at bottom of Slip. Save the adding machine tape and include with the deposit (Step 18).

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E. RECONCILE the COUNTS.

- 14. Total the recorded amounts for the various categories of contributions (include both General Budget and Special Funds) and record on the upper portion of the "Deposit Recap Slip".
- 15. Total the recorded amounts for Currency, Coins, and Checks and record on the lower portion of the "Deposit Recap Slip".
- 16. Reconcile the totals; the top portion total (Step 14) must agree with the bottom total (Step 15).

F. PREPARE THE DEPOSIT.

- 17. Endorse (stamp) the checks.
- 18. Prepare deposit slip; attach the adding machine tape of the checks (Step 13) to the deposit slip.
- 19. Place the deposit slip, money, and checks in deposit bag (if number of items being deposited is unusually high, you may need a second deposit bag). Stamp the deposit bag with St. Luke's endorsement stamp.
- 20. Tear off and complete the 'tear off' strip at the top of the deposit bag.

G. DISTRIBUTE RECORDS.

- 21. Distribute "Counting" Records as follows: *Put records in appropriate mail boxes.*
 - a. Treasurer:
 - "Deposit Recap Slip" (original). Place this on top with accompanying documents stapled behind it.
 - 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.
 - b. Financial Secretary:
 - All envelopes (regular, pew, flowers, special, etc.).
 - Copy of "Deposit Recap Slip".
 - Memorial records -- "Memorial Gift Record Sheet."
 - c. Church Office Secretary (*place on desk top.*):
 - Copy of memorial records; i.e., "Memorial Gift Record Sheet".
 - d. Finance Board Chairperson:
 - Copy of "Deposit Recap Slip".
 - e. Special Funds Recorder:
 - Copy of "Deposit Recap Slip".
 - Copy of memorial records -- "Memorial Gift Record Sheet"
 - f. Community Concerns Chairperson
 - Copy of "Deposit Recap Slip".

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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 either the F&M Bank located at 4430 Florin Road, Suite 2, or at the F&M Bank located in Elk Grove at 8799 Elk Grove Blvd.
 - 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. After placing the deposit bag in the night box deposit slot, check to make sure the night deposit machine correctly accepts the bag (i.e., open the slot and ensure the bag is gone).

Note: If the supplies (adding machine tape, deposit bags, deposit slips, Deposit Recap Slips, etc.) are getting low, check with the Church Secretary and/or leave a note in the Finance Board box.

DEPOSIT RECAP SLIP (front)

DEPOSIT RECAP SLIP
St. Luke's Lutheran Church, Sacramento, CA

OFFERINGS, GIFTS, & OTHER INCOME:

General Budget	Loose Cash	
	Envelopes	
	Flowers	
	Facility Usage	
Special Funds	Sunday School	
	Memorials	
TOTAL:	<i>All, General plus Special =</i>	

DEPOSIT:

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

BY: _____ **DATE:** _____

Copies to: Treasurer, Financial Secretary, Finance Board, and Special Fund Recorder
Envelopes to: Financial Secretary

Revised: 1/1/18

DEPOSIT RECAP SLIP
St. Luke's Lutheran Church, Sacramento, CA

OFFERINGS, GIFTS, & OTHER INCOME:

General Budget	Loose Cash	
	Envelopes	
	Flowers	
	Facility Usage	
Special Funds	Sunday School	
	Memorials	
TOTAL:	<i>All, General plus Special =</i>	

DEPOSIT:

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

BY: _____ **DATE:** _____

Copies to: Treasurer, Financial Secretary, Finance Board, and Special Fund Recorder
Envelopes to: Financial Secretary

Revised: 1/1/18

DEPOSIT RECAP SLIP (back)

Offerings, Loose Cash

Number of Bills	Denomination	Total Amount
X	\$100	
X	\$50	
X	\$20	
X	\$10	
X	\$5	
X	\$1	
Total		

Deposit, Currency

Number of Bills	Denomination	Total Amount
X	\$100	
X	\$50	
X	\$20	
X	\$10	
X	\$5	
X	\$1	
Total		

Offerings, Loose Cash

Number of Bills	Denomination	Total Amount
X	\$100	
X	\$50	
X	\$20	
X	\$10	
X	\$5	
X	\$1	
Total		

Deposit, Currency

Number of Bills	Denomination	Total Amount
X	\$100	
X	\$50	
X	\$20	
X	\$10	
X	\$5	
X	\$1	
Total		

MEMORIAL GIFT RECORD SHEET

MEMORIAL GIFT RECORD SHEET
St. Luke's Lutheran Church, Sacramento, CA

MEMORIAL GIFTS FOR: _____

Contributor's Name	
Street	
City, State, Zip	
Gift Amount	\$
Contributor's Name	
Street	
City, State, Zip	
Gift Amount	\$
Contributor's Name	
Street	
City, State, Zip	
Gift Amount	\$
Contributor's Name	
Street	
City, State, Zip	
Gift Amount	\$
TOTAL AMOUNT	\$

BY: _____ DATE: _____

1. Prepare separate sheet for each person being memorialized.
2. For each gift, list the contributor's name, address, and gift amount.
3. Copies to: Church Secretary, Financial Secretary, and Special Fund Recorder.

(blue) Revised: 2/14/19

MEMORIAL GIFT RECORD SHEET
St. Luke's Lutheran Church, Sacramento, CA

MEMORIAL GIFTS FOR: _____

Contributor's Name	
Street	
City, State, Zip	
Gift Amount	\$
Contributor's Name	
Street	
City, State, Zip	
Gift Amount	\$
Contributor's Name	
Street	
City, State, Zip	
Gift Amount	\$
Contributor's Name	
Street	
City, State, Zip	
Gift Amount	\$
TOTAL AMOUNT	\$

BY: _____ DATE: _____

1. Prepare separate sheet for each person being memorialized.
2. For each gift, list the contributor's name, address, and gift amount.
3. Copies to: Church Secretary, Financial Secretary, and Special Fund Recorder.

(blue) Revised: 2/14/19