**Instructions for Offering Counting Teams**

Offerings should be escorted by a minimum of 2-3 ushers to either the church safe or a secured location. If at all possible, offerings should be counted immediately, the deposit slip completed, placed in a bank depository envelope, and then taken to the bank by a minimum of 2 to 3 unrelated persons. It is also best practice if there are more than one counting team, each containing a minimum of 2 to 3 unrelated individuals.

Counters are reminded of the role of trust bestowed upon them by the members of the congregation, and are asked to keep all matters concerning the offerings confidential. Do not discuss any donor’s identity and/or their donation amounts unless clarification is required.

Only those individuals scheduled to count or who are replacing an individual from another counting team should participate in the counting process and should be allowed access to the secured counting location room. If it is your Sunday to count and you will be away, please find a replacement from one of the other counting teams.

The offering plate contents should be separated into two piles, one for the loose cash and coin, and the other for the donation envelopes. First count the loose cash and coin and then set aside. Record the currency types and denomination categories on the “loose” offering side of the counting sheet. Then you can procced with opening the offering envelopes.

If any offering amount was not placed in a pre-numbered church assigned envelope, be sure to write on the front of that envelope the donor’s full name and complete address as indicated on their check if provided.

As each envelope is opened, ensure that the amount contained inside the envelope correctly matches the amount reported on the face of the envelope. Also indicate on the front of each envelope whether it was in the form of “cash”, “coin”, or a “check”. If any envelope is anonymous and contains cash, it should be sorted and placed with the pile of loose cash offerings.

Any envelopes containing debit or credit card transactions should be set aside with their contents intact

Ensure that the appropriate offering category and amount is completed on the face of the envelope. If none is indicated then it should be assigned to the general fund offering category (tithes), unless there is a notation on an enclosed check indicating another designation.

If there are any loose checks found in the offering plate, complete an envelope indicating the amount of the donation, the giving category, the type of currency, and the donor’s full name and address as indicated on their check. Any money orders found in the offering plate should be handled in the same manner as the procedure with checks.

If the offering envelope contains a check, be sure it is written with a current date. Any post-dated checks should be placed back in the envelope and returned to the office secretary or safe to be deposited at a later date. Make sure the check is made payable to the church. Be sure that the amount written in numerical digits matches the amount written in dollars. Make sure the check is signed. Ensure that any notes indicated on the memo line of the check match the donation category that was selected on the front of the offering envelope.

Once all envelopes are open, sort the checks, cash, and coin into the appropriate denominations. Set aside any US currency from the Canadian currency, as it must be indicated separately on the deposit slip. Complete the offering sheet list of checks by donor and corresponding amount and tabulate the total with a calculator tape. Count the cash and coin, and record under the “designated” offering side of the counting sheet, according to the currency type and denomination categories.

Sort, count and roll any coin in the offering if sufficient required for any designation. Place any unrolled coin into separate envelopes, and indicate on the front of those envelopes the count of each designation, the coin denomination, and the total cash value of the coin contained in the envelope. Combine the loose and designated cash, as well as the rolled coin and complete the deposit slip as indicated. Use a calculator to tabulate the total of all checks, and place the tape listing with the checks. Stamp the back of the checks and calculator tape with the deposit stamp indicating the church’s bank account, transit and financial institution.

Place cash, coin, checks and deposit slip copies inside depository bag from the financial institution. Be sure to attach the church’s copy of the deposit slip to the offering counting sheet, along with the detachable perforated depository bag stub located at the top of the bag. Set aside all envelopes with the offering counting sheet in a secure location for posting by the recording secretary. If there is sufficient time, sort the envelopes either alphabetically or numerically as applicable.

Each individual counting the envelope should sign the offering tally sheet.

Two or more unrelated persons should then take the depository bag and the depository key to the church’s financial institution’s depository location, use the key to open the depository, place the bag inside, close the drawer, lock and remove the key. Return the key to the secure location, so it is available for use by the next counting team.