

Collection:

After an offering has been collected, two ushers who are at arm's length (unrelated to each other) should take the offering to the count room. The offering must be counted, recorded and the deposit prepared by no less than two people, all of whom must be at arm's length (unrelated to each other).

If the offering needs to be transported to another location to be counted and deposited at a time other than when collected, the money should be placed immediately into Night Deposit Bags and sealed. The bag and the removable seal slip should be dated and signed by both ushers. The seal slip should be given to one of the designated counters and bag given to the other designated counter so they are not kept together at any time. When the counters come together and one brings the bag, and the other the seal slip, the bag number, date and signatures should match.

At time of counting:

The offering should be poured out on the table and sorted into two piles:

1. Identified/Receiptable givings – envelopes with a name on it, loose cheques not in envelopes and envelopes with no name but with a specific designation on it other than the purpose of the offering (this is a rare case)
2. Unidentified/Non-receiptable givings – all loose change and envelopes with no name or identification on it

Take pile #2 - the unidentified/non-receiptable givings pile - and do the following:

- empty the contents of the unidentified envelopes (mixing it with the loose cash - you can throw out these envelopes)
- refer to the **count worksheet** and count and roll the coin, then enter the amount under the **Unidentified cash** section on the left
- count and enter the bills on the worksheet as well (there should be no cheques in this pile)
- place the counted money aside (DO NOT MIX IT WITH PILE #1)

Take pile #1 – the identified/receiptable givings pile – and do the following:

- place all loose cheques into an envelope and write the name and address legibly on the envelope
- neatly pile all the envelopes in front of the head counter with the other counter sitting across the table
- the head counter will open the envelope, empty the contents and pass the empty envelope to the other counter
- the head counter reads out the contents of the envelope while the other counter writes the amount and type of income in the top right hand corner of the envelope **For Example** – if there was a cheque for \$50.00, the head counter would pass the envelope over and say "Cheque \$50.00". The other counter would write CK 50.00 in the top corner. If it was cash received use the letters CA 50.00.
- the 2nd counter keeps the CK envelopes separate from the CA envelopes
- after all envelopes have been read out, the pile of CK envelopes should be totaled (by the amount written in the top corner) and should match the total of actual cheques
- the same should be done for the CA envelopes and the actual identified cash
- once the envelopes balance with the actual money, refer to the **count worksheet** and fill in the amount of cash under the **Identified Cash** section.
- then add the two cash sections of the worksheet together and put the total under the **Total Cash** section.

- * Don't worry about filling in the cheque section of the count worksheet since the cheques will be written in the deposit book - just ensure that the amount of cheques matches the total CK envelopes.

Preparing the Deposit:

- Once all the identified money has been entered, counted and balanced with the envelopes it can be combined with the unidentified money that was placed aside earlier
- The cheques should be entered in the deposit book and the **TOTAL cash** amount from the count worksheet entered in its proper section of the deposit book
- Place the cash, cheques and pink copy of the deposit slip in a night deposit bag and seal the bag
- Staple the seal slip and count worksheet to the deposit book.

You are now ready to take the money to the bank! Drop the bag in the night depository and return the key to the Authorized Key-Holder.