

Offering Count

Procedure as of January 4, 2010

General:

Each week the money (cash or checks) to be deposited in the bank is counted by at least two volunteers. This process helps maintain the integrity of our accounting system as well as the system for recording contributions. The objective of the process is to help insure that the amounts are credited to the right accounts and the right donors. Totals in cash and checks must be in agreement with the total the bank comes up with when the money is deposited. Any discrepancy must be resolved, meaning that the data to resolve the discrepancy must be available.

Suggested Procedure

The basic procedure (after organizing the material) has the two volunteer counters each entering the data in the same sequence into two different computers using an Excel spreadsheet that has been set up. If the totals and subtotals (as explained later) agree, then, after some further organizing of the material, the bank deposit can be made. One of the “keys” here is the comment “in the same sequence”. If this is done, it makes it much easier to find possible errors in an entry but it also requires careful organizing and cooperation.

Preliminary procedures

- 1) Collect cash items not credited to a specific donor into separate pie pans. Count the cash and complete a voucher slip for each.
- 2) Open all offering envelopes and check that the amount indicated on the outside of the envelope is correct or, if it has been omitted, add it. Do not remove the contents at this point.
- 3) For loose checks, look up the offering envelope number on the list; complete a voucher slip and keep it (for now) with the check.

Entering the data

- 1) Columns:
 - a. The first column is “Count” where a simple number sequence is already entered.
 - b. The second column is “Envelope # or Name”. Enter the envelope # if available, in which case no name needs be entered. Otherwise enter a name or whatever identification is available. For loose cash, no entry is made in this column unless it is in an envelope or its source is clearly identified by some other means.
 - c. The third column is “Fund”. In other words, which of the many church funds, including various dedicated funds, the Trust funds, facilities rental, and, of course, the General Fund, is to be credited. A drop down menu is available to select the fund. Once selected, simply typing in the first few letters will bring up the fund the next time it is needed. If an envelope is marked for more than one fund, or if there is both cash and a check in the envelope, more than one entry must be made. If a contribution is not clearly assignable to a specific fund, use the “Other” designation.

- d. The fourth column is “Amount”, where the actual amount in cash or checks for the fund is entered.
- e. The fifth column is “cash”. A “Y” is put in this column if the amount entered on the line is cash. Otherwise the column is left empty.
- f. The sixth column is “Other”. This is normally left blank but in case it is not clear what the contribution is for (i.e. you listed the fund as “Other”), you put in whatever you think will help the administrator assign it properly when it is finally entered into Sheppard’s Staff.
- g. The final column is “Names” which is simply a reference column for “Funds” – you will do nothing with this column.

The first person entering data must be very careful to keep it organized so the second person enters the data in the same sequence.

Validation

After both volunteers have completed data entry, do a sum on the “Amount” column to see if the totals check. If they check, then sum the cash only to check that. Once cash balances, you can combine all cash. Finally, copy the complete spreadsheet (columns A thru F) to a separate sheet, sort this by Fund and Count, then run subtotals by fund. You can now cross-check the 2 spreadsheets to be sure each fund has the correct total.

Save the sheets, making sure they are dated and named. Print one of the sheets; make several copies; the Treasurer and the Senior Pastor each get one, there’s one to wrap around the envelopes, and another to staple to the Shepherd’s Staff update sheets along with the photocopies of the checks.

The final step is to empty the envelopes. Also, checks that are not in envelopes need a slip filled out with the amount and name (or associated envelope number). Be sure to hit each check with the endorsement stamp. Using 11 x 17 paper, photocopy every check for our permanent record. When this is complete, complete a deposit slip, put it with the checks and cash, and take it to the bank.

Voucher Slips

To make more voucher slips, find the master at Docpub/FormsLibrary/OfferingCountSlips.doc. Print one page, photocopy more. Now, follow these instructions exactly to get perfect slips:

1. Put the pages on the paper cutter, top aligned away from you.
2. Line the left margin with 7 1/4 inches; cut.
3. Turn 180 degrees.
4. Line the left margin with 6 1/4 inches; cut.
5. Turn 90 degrees to the left. This puts the first slip on the left. Line the left margin to 3 1/8 inches; cut.
6. Line the next to 3 1/8 inches; cut.
7. Line the next to 3 1/8 inches; cut.
8. Discard the off-fall.