



# St. Luke's Lutheran Church & School

Oakfield, WI

## Money Counting Procedures

1. The ushers should put the offering envelopes in a wooden box in the safe which should be locked after second service. Unlock the safe, and take the envelopes out of the safe and sort the envelopes by the various funds. The loose checks of nonmembers, currency, and coins should be set aside and counted as plate cash.
2. At least two counters who are **not married** to each other must be present before the safe is opened and while the money is being counted.
3. Open each envelope and take out the check or money that is inside, verify that the amount of the offering written on the envelope equals the amount of the offering that was the amount in the envelope. If no amount is written on the envelope, write the amount of the offering that was included in the envelope in the space provided. If the amount on the envelope is wrong or is hard to read correct it. **All offering are recorded for the week they are received.**
4. Some members will write one check for more than one fund. The money will have to split into the various funds. (Example: a member writes a check for \$30.00. He encloses a Communion envelope marked \$5.00 and a Parish Improvement envelope marked \$5.00 and the \$30.00 check in his General Fund Envelope. The amount written on the General Fund envelope is \$20.00. The person counting the General Fund money will have to take \$5.00 out of General Fund and give it and the Communion Fund envelope to the person counting the Communion envelopes. He will also take \$5.00 out of General Fund and give it and the Parish Improvement Fund envelope to the person counting the Parish Improvement envelopes. The \$30.00 check is kept in the General Fund money and the envelope amount remains \$20.00 because the net offering to General Fund was \$20.00.
5. Memorials for the General Fund are entered under General Memorials. All other memorials are listed under the fund that they were designated for. If no fund is designated, the memorial is put into General Memorials. Take the name of the person who the memorial is for and record it and the Fund the Memorial is for on the Offerings Balance Sheet.
6. After all the envelopes are opened, count the coin, currency, and checks for each fund separately. Then add all the amounts written on the offering envelopes for that fund. The total of the offering cash for the fund has to equal the total of the offering envelopes.
7. Enter the coin, currency, and check amounts on the offering balance sheet. The date in the title of the balance sheet is the date of the church service when the offerings were collected.
8. After all the funds have been balanced and entered on the offering balance sheet, total the coin, currency, check and total columns. Cross check to make sure that the sum of the coins, currency, and checks equals the sum of the fund totals.
9. Put all the coins, currency, and checks together. As a double check, count the coins and currency to see if it equals the coins and currency totals on the balance sheet.
10. Fill out the Bank Deposit ticket. The date for the deposit is the current Date. Enter the total of coin, currency, and checks on the appropriate line. Enter the grand total in the 2 total areas on the deposit slip. Place the coins in a plastic bag; rubber band the deposit slip, checks and currency sorted by denomination together and put in the bank bag. All checks must be stamped with a For Deposit Only Stamp.
11. On the offering balance sheet write information about memorial envelopes, the names of anyone who help count money and the attendance for Sunday's services and place the Original Copy in the unlocked safe with the envelopes and a copy in the secretary tray in the office. Put the wooden box on top of the safe.
12. Drop the deposit off in the Lock Box, using the key to open it, in the Bank of Oakfield's Drive through Lane.

Committee Responsible: Finance Committee  
Adopted by the Church Council: 2/15/2007