

# Highland Mennonite Brethren Church Ministry Manual Offering Counters Guidelines

An Offering Counters Confidentiality Agreement (“Confidentiality Agreement”) must be signed by all who participate in any way in counting, depositing, and keeping records of offerings at Highland Mennonite Brethren Church (“HMBC”). This includes, but is not limited to Finance Team members, Head Ushers, Administrative Assistant, and Envelope Clerk. All Offering Counters must be members of HMBC. Additional Offering Counters must be approved by the FINANCES Core Ministry Coordinator and must sign a Confidentiality Agreement before serving in that capacity. Confidentiality Agreements are kept on file in the individual’s Permanent Records, stored in a locked file cabinet in the church office.

## Counting the Offering

**Offerings must only be handled and counted when two people are present.** Offerings are counted by a Finance Team member of HMBC and one other person, most often the Head Usher for the event.

Prepare a blank Offering Count summary – form available from the church office – by writing the date at the top and indicating the event where the offering was collected (most often “worship service”).

Carefully open the offering envelope and remove the cash or cheque. Confirm that the contents match what’s written on the envelope. Ensure that the date, donor name, offering envelope number, donation amount, and donor restriction/designation are clearly indicated on the envelope. Watch for donor restrictions/designation marked on the cheque. If the offering envelope number is not indicated, find the name on the current donor list and write the number on the envelope. This is a good way to help the envelope clerk apply the donation to the correct donor.

Write the donation amount in the correct column beside the offering envelope number on the summary. Once all amounts have been listed, add up each column. Transfer the column totals to the Recap box (bottom, middle).

If the donor is not on the donor list, write the name, address, and donation amount in the box below the columns. Transfer the “Names” total to the Recap box (bottom, middle).

Count the loose donations and list them in the Open Plate box (bottom, left). Transfer the Open Plate total to the Recap box (bottom, middle). Prepare an offering envelope with the date, the name “Open Plate”, and the total under General Fund.

**The total of all offering envelopes must match the total of all cheques and cash.**

Add Recap totals. As verification, total the cheques and each type of bill and coin in the “Total Deposit” box (bottom, right), then add these together. This number must match the Recap total.

When totals match, sign the “Counted By” box at the bottom of the summary. The signatures of two HMBC members are required.

Fold the summary and place it together with the cheques, cash, and offering envelopes in an envelope marked with the date of the offering. Seal the envelope and put it in a safe place until the deposit is prepared during office hours.