

Catholic Diocese of Rockford

Counter's Manual

The following guidelines have been designed to protect the integrity of the money counting process specifically the handling of the collection money which is the primary income of the church. These guidelines apply to all offerings whether Sunday Collection, Second Collections or Collections for Holy Days. Counters shall receive written notice when modifications are made to these Guidelines.

I. General Guidelines

1. All Counters must be at least 18 years of age and a member of this parish.
2. Money Counters are to be appointed by the Pastor/Parochial Administrator.
3. CONFIDENTIALITY. Under no circumstances are parishioner's contributions to be discussed; either during the counting process or after when among family and friends.
4. Counting teams shall consist of at least two unrelated people and preferably more with one person being a team captain. A third person is required to be present if two of the counters are related. Larger parishes may require more volunteers to efficiently process the collection.
5. Counting teams shall be regularly rotated. Suggestions include monthly or weekly rotation schedules.
6. Any Parish staff members who are involved in the record keeping process should not count the collection money.
7. The Pastor/Parochial Administrator or his designee may be present to observe the counting process, but they are not to be involved in the actual counting of the collection money.
8. Collection money shall be counted on Parish premises.
9. Collection money shall be counted as soon as possible after the last Sunday Mass and deposited into the bank night depository that same day. If this approach is not possible, the uncounted collection should be placed in a locked and secured safe and counted as soon as possible on Monday.
10. Collection money for Holy Days shall be counted and deposited by the next business day.

11. Cashing checks or making change from the collection money is prohibited.
12. Should a counter serve as an usher and participate in placing the collection money into a tamper evident bag; that counter should not open the same bag during the counting process, but should have another counter process that bag.
13. Counters are subject to the current Diocesan policies for Volunteers under both the Diocese of Rockford Code of Pastoral Conduct and the Sexual Misconduct Norms.

II. Handling of Collection Money

A. Preparation of Counting Area

1. The counting area should be free of distractions and limited to only those involved in the counting process.
2. All necessary counting supplies should be brought to the counting area before counting begins. Items needed include:
 - Calculators and adding machines
 - 1 ply and two ply adding machine tape
 - Two-part deposit tickets
 - Currency bands
 - Copies of Form "A" and Form "B"
 - Rubber bands
 - Scratch Paper
 - Pens
 - PDS listing of parishioners
3. One **Collection Summary** (Form B) sheet will be used to summarize all of the collection report tally sheets.
4. Special collections should be processed separately and deposited separately from the regular weekend collection money.
5. The Pastor/Parochial Administrator or his designee shall present the counting team with the tamper evident bags containing the collection money. A different staff member will deliver the tamper evident bag control log book to the counting area prior to starting the count.

B. Processing Tamper Evident Bags

1. Select a tamper evident bag and note the Mass time written on the front of the bag; there may be more than one bag used per Mass due to the volume of the collection money.
2. Locate the serial number of the bag and find the matching serial number in the tamper evident bag control log book. Sign your name in the log book as the counter and also note the condition of the tamper evident bag.
3. Should a bag show any evidence of being tampered with or has a serial number that does not match the bags on the control log, it should be brought to the attention of the Pastor/Parochial Administrator or a member of the finance council immediately.
4. Once all counters have signed the tamper evident control log book, it shall be returned to the Pastor/Parochial Administrator or his designee so that it may be returned to the Church for the usher's use at future Masses.
5. Record the serial number of the tamper evident bag that you are counting at the top of the collection tally sheet (Form "A") and record the date, Mass time, name(s) of the counter(s) processing the bag and phone number(s).
6. Empty the contents of the bag onto the table; verify that the tamper evident bag is empty before placing into the trash.

C. Sort

1. Separate loose cash, checks and coins from the envelopes.
2. Watch for envelopes designated for other purposes such as Mass Intentions, Stole Fees, Building Fund, etc. they will need special handling. Envelopes for Mass Intentions are to be deposited into a separate checking account; give these envelopes to the Pastor/Parochial Administrator or his designee.
3. Plain envelopes containing cash with no name listed should be counted as loose cash.
4. For loose checks, refer to the parish PDS listing to determine if the contributor is a parishioner. If so, write the parishioner number on the check in the memo area and place on a pile separate from nonparishioner checks. Copy all loose checks for identified parishioners or write down name/address/amount on a list. (You can also copy the nonparishioner checks separately and use that list for follow-up regarding possible parish

registration.) Process the identified parishioner checks as if they were in an envelope. Nonparishioner checks should be processed as loose offertory. This procedure ensures that proper credit is given to registered parishioners who do not use envelopes.

5. Loose cash should be sorted by denomination making separate stacks for \$100s, \$50s, \$20s, \$10s, \$5s, and \$1s. Currency should all be facing one direction.
6. Coins should also be separated by denomination.
7. Verify that all checks are made payable to parish. Checks not made payable to the parish should be given to the Pastor/Parochial Administrator or his designee so that the donor may be contacted to correct the error. Minor variations in the parish name should be ignored and the check included for deposit. Examples include: "St. Mary Parish," "Church of St. Mary," "St. Mary's," etc. However, checks payable to another vendor such as "Com Ed" should be handled as mentioned above. If no payee is written on the check a counter may add the parish name as payee if there is no indication on the "memo" line that this check was intended for another purpose and the amount appears consistent with other donations (not excessively large or not an "odd" amount (such as \$44.95). If there is any doubt about it, refer the check to the Pastor/Parochial Administrator.
8. If unable to read the number amount written on the check, look at the written words, this is the legal amount of the check. Any major discrepancies should be given to the Pastor/Parochial Administrator or his designee to contact the person to verify their intent of the amount given.
9. Envelopes should be in a separate pile.

D. Counting Loose

1. Count each stack of currency by denomination and record the total amount for each denomination under the **Loose (Offering) currency** section on the collection report tally sheet.
2. Using the calculator — add up the amounts listed by denomination under **Loose (Offering) currency** and record the total on the **Total** line under the **loose currency** section on the collection report tally sheet.
3. **RECOUNT** the currency again for each denomination to verify counts.

4. Count all coin by denomination and record the total amount for each denomination under the **Loose (Offering) coin** section on the collection record tally sheet.
5. Using the calculator — add up the amounts listed by denomination under **Loose (Offering) coin** and record the total on the **Total** line under the **loose coin** section on the collection report tally sheet.
6. **RECOUNT** the coin again for each denomination to verify counts.
7. If not already done, sort loose checks in dollar amount order from lowest to highest. Refer to section C-7 if you find checks that are not made out to the parish.
8. Using the calculator — add up the loose checks and make sure to run a tape. When done compare the check amounts to the amounts printed on the tape. Make corrections as needed or run another tape and recheck. Under the **Loose (Offering) checks** section enter the total of the **loose checks** on the **Total** line for checks on the collection report tally sheet.
9. Stamp the back of the checks in the endorsement area with the restrictive endorsement “For Deposit Only” (stamp) which includes the parish’s name and bank account number.
10. Photocopy all loose checks; write “**loose**” on the photocopies.
11. Using the calculator — add up the **loose totals for currency, coins and checks** and record the total on the **LOOSE TOTAL** line under the **Loose (Offering)** column on the collection report tally sheet.

E. Counting Envelopes

1. All loose currency, coins and checks already counted should be kept separate from the process of counting the envelopes
2. Open each envelope and record the amount given on the front of the envelope. If contribution is by check record the check number on the front of the envelope. If contribution is cash write “CASH” on the check number line.
3. As you open envelopes refer to Section C 5& 6.—
 - a. Place checks in a separate stack **or** as you are opening the envelopes make separate stacks of the checks based on the dollar amount, so the checks will then already be presorted in dollar amount order from

lowest to highest. Verify that the amount is correctly recorded on the face of the envelope. Notate any discrepancies. (Do not mix with loose checks at this time).

4. After all envelopes have been opened, count each stack of currency by denomination and record the total amount for each denomination under the **Envelopes** column **currency** section on the collection report tally sheet.
5. Using the calculator — add up the amounts listed by denomination under **Envelopes currency** and record the total on the **Total** line under the **envelopes currency** section on the collection report tally sheet.
6. **RECOUNT** the currency again for each denomination to verify counts.
7. Count all coin by denomination and record the total amount for each denomination under the **Envelopes** column **coin** section on the collection record tally sheet.
8. Using the calculator — add up the amounts listed by denomination under **Envelopes coin** and record the total on the **Total** line under the **envelopes coin** section on the collection report tally sheet.
9. **RECOUNT** the coin again for each denomination to verify counts.
10. If not already done, sort loose checks in dollar amount order from lowest to highest. Refer to section C-7 if you find checks that are not made out to the parish.
11. Using the calculator — add up the checks from the envelopes and make sure to run a tape. When done compare the check amounts to the amounts printed on the tape. Make corrections as needed or run another tape and recheck. Under the **Envelopes** column **checks** section enter the total of the **checks** from the envelopes on the **Total** line for checks on the collection report tally sheet.
12. Stamp the back of the checks in the endorsement area with the restrictive endorsement “For Deposit Only” (stamp) which includes the parish’s name and bank account number.
13. Using the calculator — add up the **envelope totals for currency, coins and checks** and record the total on the **ENVELOPES TOTAL** line under the **Envelopes** column on the collection report tally sheet.

All envelopes must be kept for recording purposes.

14. Using the calculator — add up the **totals for currency** from **Loose (Offering)** and **Envelopes** total lines (left to right) and record the total on the **Total Currency** line under the **Summary** column on the collection report tally sheet.
15. Using the calculator — add up the **totals for coins** from **Loose (Offering)** and **Envelopes** total lines (left to right) and record the total on the **Total Coin** line under the **Summary** column on the collection report tally sheet.
16. Using the calculator — add up the **totals for checks** from **Loose (Offering)** and **Envelopes** total lines (left to right) and record the total on the **Total Checks** line under the **Summary** column on the collection report tally sheet.
17. Using the calculator — add up the totals for **Total Currency, Total Coin** and **Total Checks** under the **Summary Column** and record the total on the **COLLECTION TOTAL LINE**. This amount should equal the **LOOSE TOTAL** plus the **ENVELOPES TOTAL** when added from left to right.
18. Make sure all currency and coin has been recounted and that all the check totals are correct before the consolidation of the collection money to avoid errors.

F. Other Monies Received

1. Stole Fees, doughnut donation money, etc. should be counted and the totals listed and recorded as cash or check at the bottom of the collection report tally sheet under **additional deposit items**.
2. If checks are written for Stole Fees, etc. they should also be photocopied and stamped “For Deposit Only.”
3. Mass intention money should be given to the Pastor/Parochial Administrator or his designee; this money is to be deposited in a separate checking account from the collection money.
4. Second collections for National Appeal, International Appeal, etc. should be counted and deposited separately from the regular collection.

III. Deposit Preparation

A. Summarization

1. Gather the Collection Report (Form A) tally sheets for all the Masses.

2. Select one of the Collection Report (Form A) tally sheets and complete the **Bank Deposit Summary** section on the bottom half of the form.
 - a. Enter the totals of the collection money from each Mass if recorded separately as indicated. This amount will be the **COLLECTION TOTAL** from the **Summary** column of the Collection Report tally sheet.
 - b. Enter the attendance for each Mass if known.
 - c. Enter the totals for any **Additional Deposit Items if included** (Stole Fees, doughnut Money etc.) from all Collection Report tally sheets.
 - d. Using the calculator add up the total collections from each Mass **plus** any additional deposit items. Enter the total on the **Grand Total** line of the **Bank Deposit Summary** section. (This amount will be the bank deposit amount).

3. Complete the Collections Summary (Form B).
 - a. Add up the **coin totals** for “Envelopes” from the Collection Report tally sheets and enter that total on the Collections Summary form under **Sunday Envelopes - Coins**.
 - b. Add up the **currency totals** for “Envelopes” from the Collection Report tally sheets and enter that total on the Collections Summary form under **Sunday Envelopes - Cash**.
 - c. Add up the **check totals** for “Envelopes” from the Collection Report tally sheets and enter that total on the Collections Summary form under **Sunday Envelopes - Checks**.
 - d. Add up the **coin totals** for “Loose (Offering)” from the Collection Report tally sheets and enter that total on the Collections Summary form under **Sunday Offertory - Coin**.
 - e. Add up the **currency totals** for “Loose (Offering)” from the Collection Report tally sheets and enter that total on the Collections Summary form under **Sunday Offertory - Cash**.
 - f. Add up the **check totals** for “Loose (Offering)” from the Collection Report tally sheets and enter that total on the Collections Summary form under **Sunday Offertory - Checks**.
 - g. Do the same sequence as above for **additional deposit items**. Adding up all cash or check items for Stole Fees, Religious Education, etc.

from the Collection Report tally sheets and record the totals for each account (Stole Fees, Religious Education) on the Collections Summary form under the applicable account and cash or check sections.

- h. Add up the Coin column of the Collections Summary sheet and record the total at the bottom.
- i. Add up the Cash column of the Collections Summary sheet and record the total at the bottom.
- j. Add up the Checks column of the Collections Summary sheet and record the total at the bottom.
- k. On the Collections Summary sheet add up each row (from left to right) for each individual account (Sunday Envelopes, Sunday Offertory, etc.) adding the coin, cash and check amounts and record the total in the total column for each account that has amounts listed.
- l. Add up the total column of the Collections Summary sheet (top to bottom) and record the total in the **Total Deposit** box. This amount should equal the Total row added across (from left to right). This total should also equal the **Grand Total** from the **Bank Deposit Summary** section of the Collection Report tally sheet; this amount is also the bank deposit amount.
- m. All members of the counting team shall sign the bottom of the Collections Summary sheet as indicated.

B. Consolidation of the Collection Money

1. Currency from all the Masses can now be merged, but still keep the currency in separate stacks by denomination; \$100s, \$50s, \$20s, \$10s, \$5s and \$1s.
2. Count each denomination separately and using the calculator enter the total count for each denomination in the adding machine; when done total the calculator. The total on the tape should equal the total cash column of the Collections Summary sheet.
 - a. Use the money straps to bundle currency as follows:

1s	50 bills use a 50 strap – 100 bills use a 100 strap
5s	50 bills rubber band – 100 bills use a 500 strap
10s	50 bills use a 500 strap – 100 bills use a 1000 strap
20s	50 bills use a 1000 strap – 100 bills use a 2000 strap

3. Coin from all Masses can now also be merged, but kept in separate stacks by denomination.
4. Count each denomination separately and using the calculator enter the total count for each denomination in the adding machine; when done total the calculator. The total on the tape should equal the total coin column of the Collections Summary sheet. **Banks typically have coin counting machines making it unnecessary to roll coin.** If you find it beneficial, roll as follows:
 - a. Rolled coin

Pennies	50 in a roll equals 50 cents
Nickels	40 in a roll equals \$2.00
Dimes	50 in a roll equals \$5.00
Quarters	40 in a roll equals \$10.00
5. Using the calculator — add up all of the checks and make sure to run a tape. (Calculator must have 2 ply paper tape installed). When done the total on the tape should equal the total checks column of the Collections Summary sheet. **DO NOT THROW THIS TAPE AWAY ATTACH TO SUMMERY SHEET.**
6. If all totals agree for total cash, total coins and total checks to the Collections Summary sheet for the bank deposit amount, then it is time to prepare the bank deposit slip.

C. Preparing the Bank Deposit Slip

1. Using the calculator – add up the total cash, total coin and total check amounts and print a tape. Tear off the tape and label each amount as to cash, coin and checks. Use these totals to complete the bank deposit slip.
2. Place all cash, coins and checks in the night depository bag with the white copy of the bank deposit slip include a duplicate adding machine tape of the total check run. Make sure bank bag is locked.
3. Staple the yellow copy of the bank deposit slip, the original adding machine tape of the total check run to the Collections Summary sheet and the Collection Report tally sheets. Place in a file folder along with the envelopes and the photocopies of the checks.
4. Write the date of the collection on the tab of the file folder. Assemble all counting records for business manager/bookkeeper.
5. One member of the counting shall follow the Pastor/Parochial Administrator or his designee to the bank to deposit the locked bank bag.

Alternatively, one or two counters can deliver the deposit to the bank. Any person transporting the deposit should not have access to the bag key after leaving the counting area.

6. If the bank issues a receipt immediately, return the receipt to the parish along with the empty bag. Otherwise, the bank will generally place the receipt in the empty bag for later pickup by parish staff.

Appendix - Safety and Security

1. Prior to counting the collection money all doors to the counting area shall be locked.
2. Coats, purses, briefcases, etc. shall be removed from the counting area and stored in a safe place.
3. Once the collection money has been counted and the bank deposit prepared; one person from the counting team shall follow the Pastor/Parochial Administrator or his designee to the bank when depositing the locked bank bag into the night depository.
4. In the Event of a Robbery -
 - a. DO NOT TRY TO BE A HERO!
 - b. Cooperate with the robber and do as instructed.
 - c. Stay calm; do not panic.
 - d. Do not confront the robber or take any risk.
 - e. The safety of everyone involved is of the upmost importance with as rapid of a departure of the robber as possible.
 - f. If possible, make a mental note of the description of the robber: Height, weight, hair color, eye color, his/her clothing, scars, tattoos, etc.
 - g. When the robber leaves do not touch anything that the robbers may have touched and make a mental note of objects touched by the robber.
 - h. Only if it is safe to do so, try to observe the direction the robber took when leaving. If a vehicle was used for the escape try to observe the color and make of the vehicle. Do not go out of the building to do this!
 - i. Call the Police at 9-1-1 as soon as it is safe to do so.
 - j. Do not discuss the robbery with anyone until the police arrive.
 - k. Remain calm; while waiting for the police try to write down any details that you can remember.
 - l. Cooperate with the police upon their arrival.

Remember, your safety and the safety of everyone involved is of the upmost importance. Do not take any risk.

I _____ have received and reviewed the
 Print Name
Counter’s Manual for the Diocese of Rockford and agree to abide by the terms
therein.

Signed by: _____

Date: _____

PARISH

Collection Report

Bag Serial Number _____ FORM A

Date _____ Mass _____ Counter _____ Phone _____

Regular Collection Holy Day _____ Second Collection Description _____

Loose (Offering)

Envelopes

Summary

<u>Currency</u>	
\$100	.00
\$50	.00
\$20	.00
\$10	.00
\$5	.00
\$2	.00
\$1	.00
Total	.00

<u>Currency</u>	
\$100	.00
\$50	.00
\$20	.00
\$10	.00
\$5	.00
\$2	.00
\$1	.00
Total	.00

Total Currency .00

<u>Coins</u>	
\$1.00	
\$.50	
\$.25	
\$.10	
\$.05	
\$.01	
Total	.

<u>Coins</u>	
\$1.00	
\$.50	
\$.25	
\$.10	
\$.05	
\$.01	
Total	.

Total Coin .

<u>Checks</u>	
Total	.

<u>Checks</u>	
Total	.

Total Checks .

LOOSE TOTAL . .

ENVELOPES TOTAL . .

COLLECTION TOTAL . .

Bank Deposit Summary

Total Collection	_____	Mass	_____	.
Total Collection	_____	Mass	_____	.
Total Collection	_____	Mass	_____	\$.
Total Collection	_____	Mass	_____	\$.

Attendance
Total

Additional deposit items

Account #	Description	Cash	Checks	
6-49050	Building Fund			\$.
	Doughnut Donations			\$.
3-32350	Religious Education			\$.
1-30700	Stole Fees			\$.
				\$.
				\$.
				\$.
				\$.

Should match the Total Deposit Amount on Collections Summary Sheet

Grand Total
 (Bank Deposit Amount) \$ _____

_____ Parish
Collections Summary

FORM B

Date: _____

G/L Account	Description	Currency	Coin	Checks	Total
1-30100	Sunday Envelopes				
1-30200	Sunday Offertory				
1-30400	Easter				
1-30450	Thanksgiving				
1-30500	Christmas				
1-30550	Holy Days				
1-30700	Stole Fees				
1-48000	International Appeal				
1-48100	Mission Appeal				
1-48200	Diocesan Stewardship				
1-48560	National Appeal				
6-49050	Building Fund				
3-32350	Religious Education				
	<i>Doughnut Donations</i>				

Total

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↑ ↑ ↑
 Total Coin for Deposit Total Cash for Deposit Total Checks for Deposit

Total Deposit

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↑
**Total of the Bank Deposit
 Should match Grand Total
 from Collection
 Report Tally Sheet**

Counter Signatures:

- 1 _____
- 2 _____
- 3 _____
- 4 _____