

COLLECTIONS – SUNDAY AND HOLY DAYS

Receipts from Saturday and Sunday Masses, as well as Holy Day Masses, should be sealed in tamper evident bag during or immediately after Mass. The collection should be secured in a locked safe if not counted immediately after Mass. Collections should always be handled in the presence of at least two people.

- It is highly recommended that the collections be counted as soon as possible after the last mass on Sunday and deposited in the bank night deposit in a tamper evident or locked bag. Loss of uncounted money is not covered under insurance. If the collection can't be deposited in a bank night deposit on Sunday, store in a safe on parish property in a tamper evident bag. All collections should be transported to the bank in a tamper evident or locked bag.
- Collections should be deposited no later than the next business day.
- Parishes should have a "Counting Team" of two or three non-related individuals who count the collection. Members of the counting team should rotate on a regular basis. Parishes should give serious consideration to performing credit and criminal background checks on prospective counting team members.
- Only those persons designated as members of the counting team should be in the room when the counting takes place.
- The counting team should prepare a collection and deposit report, which should be signed by the counters and forwarded to the parish bookkeeper immediately. A copy of the initialed deposit ticket should be attached to the report.

It is recommended that safes used by the parish or school have a minimum rating of TL 15, are through-bolted to walls or floors, and are placed in alarmed and/or heavily used buildings, such as the parish office.

Suggested Money Counting Procedure

1. Weekly envelopes are separated from special collection envelopes and are sorted by parish number into stacks labeled "under 100, 100's, 200's, 300's, etc.

Each stack is separately counted and balanced individually before being added to the general deposit:

- Each envelope is opened, the money or checks counted, and the amount written on the front of the envelope.
- When the stacks have been opened and counted, a separate adding machine tape is prepared of the envelopes and the money. These two totals must balance before another stack of envelopes is begun.
- The two adding machine tapes are rubber banded to the stack with the balance total circled.

All balanced stacks are added together and the total is written under "Parish Support: Envelopes" on the Collection Count Report.

2. All loose cash is counted and checked by two people to verify amounts and the total is written under "Parish Support: Loose Cash" on the Collection Count Report.

3. All loose checks are matched against a parish list. If the person who wrote the check is a parishioner, their ID number is written on the check and the amount is listed on the "Leftover" sheet under "Loose Checks" (with ID number). These checks are totaled and written under "Parish Support: Loose Checks with ID" on the Collection Count Report. A copy of all the loose checks should be made and attached to the Collection Count Report.
4. Non-parishioner checks are written under "Loose Checks" (no ID number). These checks are totaled and written under "Parish Support: Checks with no ID" on the Collection Count Report.
5. Children's envelopes are counted and balanced in the same way as weekly collections and listed under "Parish Support: Students" on the Collection Count Report.
6. All Special Collections are counted and balanced in the same way as Weekly collections and listed under "Other Monies Counted: Special Collections."
7. Any other non collection items should be totaled separately and placed on a separate line on the Collection Count Report, i.e. St. Vincent dePaul donations.

When all envelopes have been opened, counted, marked and all totals written on Count Sheets, the amounts are added for a final total at the bottom of the sheet marked "Total of All Monies Counted." This total should match the total of all the coins, cash, and checks received for the day written on the bank deposit ticket and the line marked "Total Deposit." If these two numbers do not match, double check figures written on the count sheet and/or recount coins, cash and checks until balanced. A member of the count team should verify the deposit total and initial the deposit ticket.

The empty envelopes and copies of loose checks are used to enter the amount given into the PDS Church Office (or other system used to keep track of envelope contribution for each family). As each stack is keyed into the Quick entry screen, the circled amounts from the adding machine tapes are entered into an adding machine. At the end of each stack, the running total on the quick entry screen should match the adding machine total. If not, go back and find the keying error in the PDS system or on the tape. The information then is given to the bookkeeper to enter into PDS Legers as receipts.

Envelopes should be retained until April 15th of the following year.

A sample Collection Count Report is provided in *Appendix – Accounting Sample Forms/Reports*.