

I. Overview

It is very important that cash be handled according to these procedures. The Church administrative staff is responsible for training counters at least once a year. All counters and depositors must participate in at least one training session per year.

These procedures explain how to prepare all collections to be deposited into the church bank accounts. Following these procedures will reduce the risk of lost or stolen money and ensure that all cash receipts are properly accounted for. These procedures apply to ALL funds collected at church meetings, including:

- Weekly offering
- Special event registrations (i.e., conferences, banquets, etc.)
- Special offering
- Other miscellaneous collections

EXCEPTIONS TO THESE PROCEDURES MUST BE APPROVED IN ADVANCE BY THE CHURCH ADMINISTRATIVE STAFF.

II. Count Representatives/Count Team Members

Each region leader will pick a count representative who will be in charge of the regional count team. The count representative will work closely with the region leader in the selection of individuals for the count team. The count representative does not need to be involved in the cash receipts count every time but will oversee the count team members responsible for counting cash receipts.

There must be at least three members of the count team for each region at all times.

UNDER NO CIRCUMSTANCES IS IT APPROPRIATE FOR ONLY ONE INDIVIDUAL TO PERFORM THE COUNT OR FOR AN INDIVIDUAL WHO COUNTS TO MAKE THE DEPOSIT.

Only individuals pre-approved by both the region leader and the count representative may assist with the counting or depositing of funds after they complete online training. Members of the count teams should be individuals who are trustworthy, honest, reliable, financially stable, and doing well spiritually. The depositor should be someone who has time to make deposit within 24 hours. It is the responsibility of the count representative to comply with the following procedures. **The church administration team must be informed of count representative changes, immediately.**

The following are ineligible for the count team:

- Church employee and spouse (unless in an emergency)
- New member (i.e., member for less than six months)
- Member under 18 years of age
- Member known to be having financial or spiritual difficulties

New count representatives and count team members will need to complete online training before they participate in the count process.

All count representatives and count team members will provide an email and phone number to the church administrative team.

Approved count team members will be set up to use the PushPay Admin Portal using the email address provided to the church administrative team. Once the admin rights are set up by the church administrative team, the count team member will receive an email requesting the member sign in to PushPay.com Admin Portal. The count team member must sign in ahead of the first count to assure the account access is active. When signing into PushPay.com, the log-in page offers sign-in to a Personal account or the Admin Portal. The count team members should sign into the Admin Portal.

Ideally, each region will have one count representative and at least ten people trained and approved to count cash receipts.

III. Security

It is the responsibility of the count representative (or a count team designee) to take appropriate security measures during all phases of the count process. All team members should adhere to the following security measures:

- It is preferred to take the collection in the first half of the service
- Do not use "see through" plastic bags for contribution
- Ensure the count is finished before service is over or shortly thereafter
- Do not allow people to make change from the plate
- Keep movement to a minimum during the collection
- Keep unauthorized personnel out of the count room

A. Collection

The count representative (or a count team designee) must ensure that the collection of funds is done in an orderly and secure manner. Only individuals responsible for the actual collection of funds are to be moving around; all others should be seated. When collecting with baskets, the count representative (or a count team designee) must know how many baskets were passed out at the beginning and how many were collected at the end. If any baskets are missing, the matter is to be investigated and resolved immediately. LATE CONTRIBUTION WILL NOT BE ACCEPTED.

Labeled envelopes have been provided to each region for the collection of the HOPE Offering (white envelopes) and the Special Offering (green envelopes). The ushers should keep and distribute the appropriate envelopes. The envelopes are intended to help the count team easily identify the purpose of donations at church. The count

representative should ensure that the ministry uses the envelopes and that the ushers keep a supply.

B. Offering Box

If an offering box is used in lieu of passing collection baskets, then the count representative (or a count team designee) is responsible for overseeing the offering box. The key to the offering box should be kept with the count supplies.

The offering box should be placed inside the primary auditorium near the entry door before worship. For security purposes, the offering box should NOT be placed in the hallway. After the offering prayer, the count representative (or a count team designee) should allow time for audience members to come place a donation in the offering box. Once a reasonable time has passed, the two count team members should take the offering box to the designated count room. The offering box should be opened, and the count proceed. After the count is completed, the empty offering box should be kept in a non-public location so that donors do not place any additional donations in the box.

Count representatives should ensure that the region routinely communicates the availability of the offering box and that donations should be placed in the offering box no later than shortly after the offering prayer. Properly marked envelopes for the Hope Offering and the Special Offering should be accessible every Sunday with the offering box to ensure donations go to the proper revenue type.

C. Count Room

Talk to the region leader in advance to make sure that there is a designated count room and security (if deemed necessary). The count representative (or a count team designee) must ensure that the count room is a secure place with adequate tables and chairs. The only people in the count room are members of the count team for the week. The count representative must ensure that this is enforced. If deemed necessary for security or to prevent interruptions, a strong, forceful church member should be posted outside of the count room door.

D. Overnight Security

If a deposit cannot be delivered to a bank night deposit box on the same day, the contribution must be kept in a secure location overnight by the depositor. The depositor may be single, with roommates, or married. However, the depositor must be in a household with individuals who are trustworthy, honest, reliable, financially stable, and doing well spiritually. In the case of a nighttime deposit, always have two people other than the original counters take the money to the bank.

E. Deposit

The depositor cannot have participated in or supervised the count. The depositor also cannot be the spouse of someone who participated in or supervised the count. The contribution must be deposited no later than the next business day after the count. The

contribution should be carried in an inconspicuous looking "carry-all" type bag (e.g., no bulletproof briefcases attached to the individual with handcuffs).

ANY QUESTIONS, COMMENTS OR CONCERNS REGARDING SECURITY SHOULD BE DISCUSSED WITH THE CHURCH ADMINISTRATION TEAM.

IV. Count Procedures

A. Count Supplies and Personnel

All regions are encouraged to collect their offerings at Sunday services.

1. Counting Supplies

The count representative is responsible for the security of all supplies. The count bag or box must be labeled as follows: "If found please return to (count rep name and number)". It is the count representative's responsibility to ensure that the proper counting supplies are maintained and available to the count team. This includes:

- Smartphone or computer to complete the online details at pushpay.com (Digital devices and related fees will not be provided by the church. Count team members are expected to use their personal digital device.)
- Calculator with paper
- Deposit tickets
- Check endorsement stamp
- Deposit bags
- Printed Cash Receipts Worksheet (not required but recommended as backup)
- Rubber bands, paper clips, etc.

The count rep will not be reimbursed for a smartphone or related fees. The count rep will be reimbursed for other items purchased (i.e. a new calculator, calculator tape, etc). Visit greaterhouston.church/paymentrequest to submit a request for reimbursement. Submit all receipts within 45 days of the date of purchase.

2. You must have a minimum of two counters and a third person to make the deposit. Counters cannot be the person who will make the deposit. A lead count rep does not need to be present at every count.

B. Count & Deposit Procedures

The following steps should be completed for each revenue type independently. Keep funds from different revenue types separate during the counting process. Revenue types include: regular weekly offering, hope offering, special offering, special event, fundraiser, etc.

1. Cash
 - a. Stack all cash same-side-up by denomination and count it.
 - b. Each counter should independently count the cash and the two will compare and verify totals. If they disagree on the totals, the two counters should both independently recount the cash.

2. Checks
 - a. Stack the checks facing the same direction.
 - b. Scan the checks for the following:
 - Proper date (next banking day and earlier are okay). Post-dated checks are not allowed and must be returned to the member.
 - Proper payee - i.e., Greater Houston Church (Note: Two party checks are not encouraged, but can be accepted if previous endorsement indicates "Payable to Greater Houston Church")
 - Proper signature
 - Completed dollar amounts
 - c. Any problem checks should be returned to the member. After the count is complete, a counter may return the problem check to the member at the current event or mail the problem check to the church administration team with a note of explanation. The church administrative team will mail the problem check back to the donor.
 - d. Valid checks must be stamped on the back endorsement area immediately.
 - e. Each counter should independently use the calculator to run a tape for the stack of checks (resulting in two tapes for the checks). Compare the two tapes to verify totals. If the two tapes do not agree, the two counters should both independently add up the checks until there is agreement.
 - f. Once your two tapes agree.
 - 1) Write region name and revenue type on each tape (i.e. weekly, special, fundraiser, special event, etc.).
 - 2) Tape A should be retained by the lead count rep for one month to ensure successful submission to the administrative team and the bank.
 - 3) Tape B should be wrapped around the bundle of checks and go to the bank with deposit. Include region name on the tapes. If the number of check requires multiple tapes, then indicate 1 of 3, 2 of 3, etc. on each tape.

3. Deposit Ticket
 - a. Prepare one deposit ticket for each revenue type (i.e. weekly, special, fundraiser, special event, etc.) including the cash and checks.
 - b. List the cash total on the deposit ticket on the cash line.
 - c. List the check total on a separate line in the area for checks on the deposit ticket. If multiple tapes are used for the checks, then write the subtotals on the deposit ticket in the area for checks on the deposit ticket (i.e. tape 1 \$500, tape 2 \$600). Total the deposit ticket and ensure that this total agrees to the total on the tapes.

-
- d. On the deposit ticket, write the region name and revenue type (i.e. Central, weekly contribution).
 - e. Remove the yellow copy of the deposit ticket and the yellow copy should be retained by the lead count rep for one month to ensure successful submission to the administrative team and the bank.
4. Cash Receipts Transmission (PushPay Batch Entry)
- a. One member of the count team must submit the cash receipts using the PushPay Batch Entry. The depositor is not allowed input the PushPay Batch Entry.
 - b. The PushPay Batch Entry should be completed and submitted as soon as the count is complete and before the items are placed in the deposit bag.
 - c. If the PushPay site will not work, take legible pictures of the deposit ticket and the individual checks, and email the pictures and names of the counters and depositor to deposits@greaterhouston.church. Pictures are only necessary if the PushPay Batch Entry cannot be completed.
 - d. Sign in at PushPay.com. When signing into PushPay.com, the log-in page offers sign-in to a Personal account or the Admin Portal. Be sure to sign into the Admin Portal.
 - e. Separate PushPay Batch Entries must be submitted for each revenue type (Revenue Types: Weekly, Poor, Special Contribution, Fundraisers, Special Events, Teen, Preteen, Book Sales, Marriage Conference, Campus Conference, Singles Conference, etc.)
 - f. Keep in mind that updates in PushPay.com may result in a slightly different user experience, but the general steps below will still apply.
 - g. Use a smartphone or computer to log into the PushPay Admin Portal at PushPay.com. On a smartphone, the log in is revealed by clicking on the menu icon in the top right. You may need to scroll down to see the Admin Portal.
 - h. On a smartphone, click on the menu icon in the top left to reveal the menu options mentioned below.
 - i. Click on Gift Entry in the Menu. Do not use the Gift Entry that appears in the middle of the screen but go through the Menu options to get to the Batch Entry.
 - j. Click on Batch Entry in the Menu.
 - k. Complete the follow steps for each revenue type independently.
 - 1) Click on Create Batch.
 - 2) On the Create Batch Screen
 - a) Leave "Batch title" blank
 - b) Under "Your listing," select the Region.
For a congregational worship, select Central. For a worship of two or three regions, select the host region.
 - c) Leave "Service time" blank
 - d) Under "Gifts received on," select the date of the collection.
 - e) Under "Number of gifts," enter the total number of checks plus one if cash is included in the deposit. The total cash counts as one item.

-
- f) Under "Total amount," enter the total amount of the deposit for this specific revenue type. This amount should agree to the deposit ticket total for the revenue type.
 - g) Click Create.
- 3) On the Batch Screen
 - a) The "Gift received on" will be pre-filled.
 - b) Under "Giving Type," select the revenue type for this entry.
 - c) Do not select a "Gift type"
 - d) Under "Notes," enter the names of the counters and the deposit such as "counters John Doe and Susy Cue, depositor Fred Flintstone"
 - 4) On the Batch Screen under Enter gifts
 - a) Enter each donation separately.
 - b) For the total cash amount for this revenue type:
 - (1) Under "Giver's details," type "*Loose *Cash" and select that from the dropdown.
 - (2) Under "Amount," enter the total cash amount.
 - (3) Under "Payment method," select cash.
 - (4) "Giving Type, Gift received on, and Notes" will be pre-filled with information entered at the top of the batch screen.
 - (5) Leave "Your ID" blank.
 - (6) Click Record gift
 - c) For each check, enter the following information:
 - (1) Under "Giver's details, start typing the name on the check, and select the name from the dropdown. If the person's name does not appear on the drop down, click "Add a new member" and input as much information as possible from the check and click save.
 - (2) Under "Amount," enter the amount of the check.
 - (3) Under "Payment method," select recorded check.
 - (4) Leave "Routing number" blank
 - (5) Leave "Account number" blank
 - (6) Under "Check number," enter the check number.
 - (7) "Giving Type, Gift received on, and Notes" will be pre-filled with information entered at the top of the batch screen.
 - (8) Check the box for "send email notifications to this person about this gift"
 - (9) Leave "Your ID" blank.
 - (10) Click Record gift
 - d) After cash and all checks have been entered:
 - (1) The "Number of gift entries" and "Batch total calculated" should equal the grayed-out entries below. If not, check your work and make any necessary corrections.
 - (2) Click "Complete batch"
 - (3) Click "Complete"

5. Prepare Deposit Bag
 - a. Wrap the white deposit ticket and Tape B around the stack of checks; the checks should be stacked in the same order as they appear on the tape. Place the stack in the bank deposit bag with the deposit ticket.
 - b. The deposit ticket and Tape B should be wrapped around the stack of cash and checks corresponding to the ticket and tape.
 - c. Fill in the appropriate information on the deposit bag.
 - d. Place the deposit ticket, tape B, and the money in the deposit bag.
 - e. Multiple deposits can be placed in the same deposit bag if room allows.
 - 1) Be sure to secure the deposit ticket to the associated money with a paperclip or rubber band so that the money does not get mixed during transport.
 - 2) If the deposit ticket cannot be secured to the associated money, then use a separate deposit bag for each separate deposit.
 - f. Tear off the deposit bag receipt and the deposit bag receipt should be retained by the lead count rep for one month to ensure successful submission to the administrative team and the bank.
 - g. Seal the deposit bag.

6. Deposit Instructions
 - a. Give the deposit bag to the depositor. The depositor cannot have participated in or supervised the count. The depositor also cannot be the spouse of someone who participated in or supervised the count.
 - b. The depositor should proceed to the nearest Chase Bank and place the deposit bag in the bank deposit bag drop box.
 - c. If it is not possible for the deposit bag to be placed in a bank drop box, then the bag must be taken into a bank branch and delivered to a bank teller no later than the next business day.
 - 1) If a deposit is kept overnight, follow the security procedures in section 3D.
 - 2) If delivering the deposit bag to a bank teller, you will need to wait for a teller receipt when you make the deposit.
 - 3) If there is any discrepancy with the deposit of cash at the bank, immediately contact the church administration team while you are at the bank (713-487-7020). Do not leave the bank until you call.
 - 4) If making a deposit in the branch, use a smartphone to take a picture of the validated deposit tickets and email to deposits@greaterhouston.church the same day.
 - 5) Retain the validated deposit tickets for one month.
 - d. ALL MONIES MUST BE DEPOSITED BY THE NEXT BUSINESS DAY.
 - e. If desired, the count team can request a drop box key at their preferred branch to be able to open the drop box fully and allow for a larger deposit. Inform the church administrative team of the desired branch, and arrangements will be made to get a key.
 - f. If there are any problems with making a deposit call the church administration team immediately and advise the administration team of the situation.

7. Retained Items

- a. The count rep retains the following for a month following the count to ensure proper submission to the church administrative team and the bank:
 - 1) Yellow copy of the deposit ticket
 - 2) Tape A
 - 3) Deposit bag receipt
- b. The retained items could be kept with the count bag and discarded after a month.

C. Children's Ministry Offering

1. The follow steps should be followed if the children's ministry collects an offering.
2. Each Regional Children's Ministry Coordinator will be responsible for collecting the weekly offering (Children and Teachers on Sunday). The leader should ensure the money is put into an envelope and the face of the envelope should include the following:
 - Contribution date
 - Type of contribution (e.g., Children, Teachers)
 - Region name
 - Signature of counters across the "sealed part of the envelope"
3. This should be done in the early part of the service so that the envelope can be delivered to the count team before the count team begins counting the collection.
4. At the Sunday service, the count representative must ensure that before the count begins, all signed, sealed envelopes from the children's ministry have been received. The count representative should include both the teachers and the children's contribution with the weekly contribution.

D. Special Events/Miscellaneous

Any collection of funds for special events / miscellaneous must be overseen by the count representative. The special event coordinator must contact the count representative. Follow the same counting and deposit procedures for regular contribution. Do not combine money received from different events. A separate cash receipts transmission and deposit ticket must be prepared and sent for each event.