
COUNTING TEAM

Newington Baptist Church Counting Policy & Procedures

Article 5 - Board of Directors Section 3-4: To establish governing principles, policies, and determining practices for the Church, including the creation and/or approval and maintenance of policies and procedure manuals, which will contain all controlling policies and procedures governing any and all aspects of the Church's affairs, including, but not limited to, committee task descriptions and policies regarding the handling of funds, use of facilities, and employment policies and practices;

Article 10 Section 1 Church Operation Manual: The Policies and Procedures Manual of Newington Baptist Church will provide more specific and detailed information on how NBC will operate beyond what is covered in the Constitution and Bylaws. The purpose of the Policies and Procedures Manual is to define orderly functional processes, and to protect the Church from financial, criminal, civil, and reputational risks. This Manual should include policies for all Ministries that require particular attention to detail in their processes to reduce risk or increase accountability. The manual will be maintained by the Church Administrative Assistant on the church website and other cloud storage.

Year:	B.O.D. Signature:	Date of Review:
2020	Gerald German	2/15/2020
2021	No Review due to COVID	
2022	Robert Hinson	3/20/2022
2023	Sharon Shelton	3/07/2023
2024	Sharon Shelton	2/9/2024
2025	Sharon Shelton	3/18/2025

Newington Baptist Church Counting Policies and Procedures

The responsibilities of the counters are to collect all offerings, deposit them in the bank, and give the records to the accounting firm representative. Background checks are required for all counters.

There will be two people involved with the entire process of receiving, counting and depositing funds. No one other than the assigned counters are to be in the room while the counting is being completed. All counters are expected to be discreet and protect the confidentiality of all contributions made to Newington Baptist Church.

All money collected for any event/fundraiser must appear on the Church's records and be processed through the Counting Committee. If possible, the money may be counted immediately following the event/fundraiser by a member of the committee sponsoring the event/fundraiser and a member of the Counting Committee. If a member of the Counting Committee is not available, the money collected must be counted by two members of the committee or the event being sponsored, then placed in a sealed envelope with both signatures and amount written on the outside of the envelope. The envelope will then be given to the Counting Committee to be verified and deposited. The money must be turned in and locked in the safe until such a time the Counting Committee is present.

All checks must be made payable to Newington Baptist Church. If we receive a check made out to a third party, the counting committee chairperson should be notified. The chairperson will return the check to the maker and ask them to issue a new check made out to Newington with the intended party in the memo. If there is any question what account the check is intended for, the counting committee chairperson should be notified. The chairperson will contact the maker of the check for verification, and the check will be added to the next deposit. Any discrepancies will be reported to the designated group.

Counting procedures:

1. Pick up the offering plates after the service. Make sure that **all** offering plates are empty.
2. Open the safe to see if any check/cash was received during the week to be included in the deposit.
3. Separate loose checks, loose bills, and loose coins from the budget and special offering envelopes.

Loose Checks – Section 1 – General Fund Contributions

4. Count the loose bills/coins and record the amount on the Deposit Recap Sheet in the appropriate column. Examine all loose checks for correctness, i.e., made payable to Newington Baptist Church, date, numeric and written dollar amounts agree, and signature. If there are any discrepancies have both counters verify the difference, put the check aside and contact the Chairperson of the Counting Committee. The Chair of the committee will contact the contributor and request that a new check be issued. Lock the check in the safe in the Bookkeeper's office. Do not alter the check in any way.

Budget Envelopes – Section 1 – General Fund Contributions

5. Separate budget envelopes from any special offering envelopes.
6. Remove offering from budget envelopes. Ensure that the giver's name, check number and the correct dollar amount are on the envelope. Examine all budget envelope checks for correctness, i.e., made payable to Newington Baptist Church, date, numeric and written dollar amounts agree, and signature. Do not alter the check in any way. Should the budget envelope contain cash write "cash" on the envelope.
7. If the dollar amount written on the envelope does not match the amount that is written on the check or the amount of cash in the envelope does not agree with the amount written on the envelope have both counters verify that there is a discrepancy, put the envelope and its contents aside and contact the Chairperson of the Counting Committee. The chair will contact the contributor for clarification. Lock the envelope and its contents in the safe in the Bookkeeper's office.
8. Should a check in a budget envelope be **split** between the general offering with a portion of the check designated to a specific ministry/fundraiser include the amounts in the appropriate column on the deposit recap sheet as a **check** in both general fund contributions and designated offerings.
9. Count the bills/coins in the budget envelopes and record in the appropriate column on the Deposit Recap Sheet.
10. Add the amounts on the budget offering envelopes, minus any split offerings. Add checks and bills/coins, deducting out any split offerings, and verify that the totals agree with the total for general

offerings on the offering envelopes. Record the check and cash totals on the Deposit Recap Sheet in the appropriate column.

Special Offering Envelopes – Section 2 – Designated Offerings

11. Remove checks and/or cash from envelopes and loose offerings separated for designated funds, making sure that the checks are made payable to Newington Baptist Church, with the name of the designated account written on the memo line of the check. Examine all designated checks for correctness, i.e., date, numeric and written dollar amount agree, and signature. Make sure that the contributor's name and check number are written on the envelope. Should the envelope contain cash write "cash" on the envelope.
12. Separate these checks and/or cash by account and post to the appropriate designated account on the Deposit Recap Sheet. If the designated account is not listed on the sheet, please write a description of the designated account and the amount on the sheet.
13. Add the amounts on the special offering envelopes, including any split check amounts, total the actual checks and cash and verify that the totals agree.
14. Record the totals in the designated section on the Deposit Recap Sheet.

Budget Reimbursements – Section 3

15. Record and total any budget reimbursements on the recap sheet.

Completing the Deposit Recap Sheet

16. Total the General Fund Contributions, the Designated Offerings, and the Budget Reimbursements to determine the Total Primary Bank Account Deposit.
17. **Copy all checks**, dividing and labeling the checks into the following categories:

Loose Plate Checks

Envelopes Checks

Designated Checks

Reimbursement Checks

18. Write the total collected for each category on the copies of the checks and compare with the totals on the Deposit Recap Sheet. Include any split contributions in with the appropriate designation.

Preparing the Deposit for the Bank

19. Separate the cash from the checks and fill out a deposit ticket, leaving the duplicate in the deposit slip book.

20. Run a tally of all checks twice.

21. Stamp-endorse all checks.

22. Lock up all monies and checks, including a calculator tape listing of the checks, with the deposit slip in the Bank bag. Two individuals will deliver the offering/funds to the bank's night/after-hours deposit box.

23. If the deposit cannot be taken immediately to the Bank, it should be locked in the Church safe and taken to the Bank as soon as possible.

Preparing Deposit Information for the Bookkeeper

24. Rubber band together the empty envelopes, copy of the Deposit Recap Sheet, and copies of checks and lock them in the safe in the Bookkeeper's office. The original copy of the Deposit Recap Sheet will be put in the binder

ATTACHMENTS

- Budget Envelope
- Deposit Recap Sheet

Notes:

Money given in memory of a church member goes to the Designated account #258300 – Deferred Maintenance- Future.

Endowment Scholarship money goes to the Designated Account #258980 - Endowment Scholarships.

Money drafted directly from an individual's checking account will usually have the name of the contributor printed on the check and goes into the general offering as a loose check. If the draft is designated for a specific ministry, it will (usually) have that printed on the check also and goes to that designated account, i.e., OCC.

Any response cards, letters for contributions made in honor/memory of a church member are to be put in the in-basket on the Administrative Assistant's desk.

Designated funds include any donations with specific instructions from the donor as to what the money is to be used for. If there is already an approved budget line item created for that purpose the donation can be considered as a reimbursement and will be added to the existing budget line item. All designated monies can be carried over into the new calendar year; whereas, not spent budget money will be absorbed back into the general funds of the Church after the calendar year is over. The new Church approved budget amount will become available as working income the 1st day of the new calendar year.

***Exceptions – Youth, Operation Christmas Child, Bethel Bearpack.** There are budget line items for the above-mentioned accounts and also designated accounts. Because there are ongoing fundraisers for the ministries, all donations should be considered as designated.

Reimbursement funds include payments made to the Church by the Preschool to help with operational expenses, i.e., Utilities and Payroll expenses. Any refunds for overpayments of invoices are considered as reimbursement funds.

