



Count Procedures & Count Team

- † The PURPOSE of this procedure is to ensure all funds, cash, checks, loose change, etc are counted in a timely and consistent manner.
- † The SCOPE of this procedure applies to ALL funds collected by ALL ministries or programs of the FUMC-Ennis.
- † As prescribed by The Book of Discipline, at least two persons shall count each Sunday offering on the next business day under the supervision of the Financial Secretary and the Treasurer. All funds received shall be deposited promptly, and detailed records shall be kept of all contributions or other receipts. Mail containing funds will be opened by Office personnel, who shall immediately deposit the funds into the church safe. Monthly bank account reconciliations shall be made under the supervision of the Treasurer.
 - Designate two persons – not related or of the same household – to count the offering.
 - These two work under the supervision of the Financial Secretary
 - A record of all funds received shall be given to the Financial Secretary and Treasurer.
 - The Financial Secretary shall keep detailed records of all contributions.
- † The Finance Committee will form a "Count Team". The team will consist of a Team Leader and two assistants. The team leader will be a member of the Finance Committee.
- † This team is responsible to ensure the "Count Procedures" are followed and funds properly segregated and deposited in a timely and consistent manner.

Count Procedures

- † On the first business day of the week, the Financial Secretary and/or Treasurer will be present to supervise the count. The Financial Secretary and Treasurer are to supervise the count and ensure the count team adheres to the Count Procedures and are available to reconcile any discrepancies that may arise.
- † The actual count will be conducted by two members of the Count Team. The Count Team - Team Leader is responsible to ensure at least two members of the team are at the Church office at a time agreed to by the Financial Secretary and Treasurer.
- † Once all are assembled (at a minimum - either the Financial Secretary or Treasurer and at least two members of the count team will be present)
 - The Count is open to any member of the congregation that desires to observe the procedure.

- † Accessing the Church safe.
 - The safe is located in the Senior Pastor's office closet
 - A-Keys will be issued to the Financial Secretary and the Treasurer.
 - B-Keys will be issued to the members of the Count Team.
 - Unissued keys will be sealed in a tamper evident envelope and secured in the file cabinet.

- † One member with an A-key and one member with a B-key will open the safe.

- † Remove the contents of the safe. Once the contents of the safe have been removed and confirmed by the other member, the safe will be closed and secured.
 - According to the "Money Handling Procedures" ALL funds collected by ALL ministries or programs of the FUMC-Ennis should be deposited into the safe at the end of each day. To include Sunday offerings, special offerings, funds received in the mail, CDO Tuition, WNL, etc, etc.

- † After the safe is closed and secured, the safe access log will be completed.
 - The safe should only be accessed one time per week.
 - Should the safe need to be accessed due to some extraordinary circumstance, the Chairperson of the Finance Committee and Senior Pastor will be advised.

- † The funds are taken to a secured location. There are several acceptable locations, but the church office is not one of them , unless the phones are left to ring, etc. Once the count begins the people involved will not be required to perform any other duty - no distractions until he count is complete.

- † Bank bags are emptied, envelopes opened, checks stamped with "for deposit only".

- † Once all funds are clearly and correctly identified they are sorted.
 - It is noted that access to a person's financial information is particularly sensitive. Members of the Count Team are reminded that all information they come in contact with is highly confidential and will NOT be disclosed to any one for any reason. Pledge data is so sensitive there are only three people authorized access. Senior Pastor, Chairperson of the Finance Committee and the Financial Secretary)

- † In some cases it may be necessary to account for "combo" checks separately. It is common for people to write a check for an amount that need to be deposited in both the general and dedicated account.

- † Authority to decide which account is the correct destination for a particular donation resides with the Financial Secretary and Treasurer - they must be in agreement. If not, the Chairperson of the Finance Committee should be notified to assist in resolving the disagreement.

- † Each batch of funds is counted twice. (it doesn't matter if the funds were previously counted by a ministry) During the Count, all funds will be counted twice.

- † First Count:
 - Once sorted, each fund is counted and a tape run to verify the amount.
 - The tape is paper clipped to the funds and set aside ready for the second count.
 - Once all funds are ready for a second count they are handed to the other member of the count team.

- † Second Count:
 - The first count tape is set aside and the funds counted and a new tape run, once complete the tape totals will be reconciled.
 - In a situation where the tapes do not match, the entire count process starts over. Both tapes are destroyed and the funds counted over. This process repeats until both tapes match - exactly!

- † Once all funds are counted and all tapes match, the tally sheets are prepared.

- † Each checking account has two identical tally sheets. One is completed by the Financial Secretary or Treasurer and the other is completed by a member of the count team.
 - General Fund
 - Dedicated Fund
 - CDO Fund

- † These two sheets MUST balance. If there is a discrepancy, they are recounted and reviewed until they balance.

- † Copies of ALL checks are made and placed with the appropriate fund tally sheet

- † Copies are also made of envelopes and various pieces of paper that give information about the funds.

- † When all funds are balanced and accounted for, a deposit slip is made up for each account. Separate tapes are made for all checks and cash and is recounted to correspond with the deposit slips. These are then banded together and placed in a bank deposit bag.

- † The Financial Secretary and one member of the Count Team, then take the bank bag to Ennis State Bank to make the deposits. Once the deposits have been counted by the bank and receives the copies of the deposit slips, the Financial Secretary returns to the office. The Count Team duties are complete.

- † The Financial Secretary updates all contributions into the appropriate accounts, using the balance sheets and copies of checks to verify each account as it is entered into the computer. A summary report is printed that MUST exactly match the deposit. This report is attached to the copies of checks and balance sheets, along with the deposit slip. This is done for the general fund, the dedicated fund, and the C.D.O. fund. All reports are filed in a 4 inch binder. There is one binder for each quarter of the year.
- † The binders are maintained in the office for reference and any questions that may come up. The binders are in the office for review of the actual documents
- † Any ministry or program can request an email summary of their deposits and account balances. .
- † In any situation where there is a balance discrepancy that the Financial Secretary and Treasurer cannot resolve, the Chairperson of the Finance Committee will be contacted