



# Financial Policies and Procedures

## Internal Controls

Guidelines/Policy & Procedure 600.10

Effective: December 7, 2010

Updated January 1, 2014

### 1. Scope

This shall govern the financial operations of Ridgedale Baptist Church and all its ministries. This shall include collections, deposits, disbursements, protection and reporting of all gifts provided to Ridgedale by God.

### 2. Purpose

- a. We will view each contribution as a sacrificial gift from Christians who love God. Our obligation; therefore, is to spend that money wisely. (2 Corinthians 8:20-21; Proverbs 27:23-24)
- b. To ensure careful vigilance and oversight of God's provisions. (2 Chronicles 29:14)

### 3. Administration

- a. The church Fiscal Year shall be August 1 through July 31. (beginning 2014)
- b. The method of accounting shall be cash, check, or Credit Card, ACH, Visa, or Master Card (through internet).
- c. These members will function as stewardship team to only make recommendations to the board regarding annual budgets, monthly & annual reports and expenses that are not budgeted: (acts 6:2-3)
  - i. Bookkeeper (appointed by Pastor)
  - ii. Treasurer (appointed by Board of Directors)
  - iii. One (1) Board of Directors member (appointed by Board of Directors)
  - iv. One (1) church member (appointed by Pastor)
- d. The bookkeeper shall be appointed by the Pastor. This position can either be a paid staff member/minister/pastor or a member at large, depending upon the church needs. The bookkeeper is a permanent member until reappointed by the pastor. The Treasurer role is an officer of the church and is elected by the board of directors. The Treasurer serves a term for three (3) years. The board representative is appointed by the Board of Directors. The board representative serves a one year term to expire at the end of the Fiscal Year. The church member may be appointed by the pastor and can be any member at large so desired by the pastor. The church member serves a term for three (3) years. First year of implementation this member will serve (2) years to offset the terms.
- e. All invoices shall be paid according to the terms of the invoice. Overdue bills are poor testimony to the world. (Romans 13:8)
- f. All transactions shall be posted accurately and within the monthly reporting period. Reports shall reflect all activity to the date specified.
- g. All funds are to be reported on a monthly basis to the Board of Directors and yearly to the congregation. No special funds or accounts may be excluded from the reports.
- h. The Board of Directors shall approve the selection of all financial institutions used for the depositing of church funds.
- i. The designated signatories on the financial account (General Fund) shall consist of the;
  - i. Administrative Pastor, Mary Silvey, Brian Silvey, Mary Silvey, and/or Deb Justus. Checks shall require two signature (from the listed above).

- j. The designated signatories on the financial account (A Worthy Place) shall consist of two (2) signatories.
  - i. Administrative Pastor and Treasurer
  - ii. Brian Silvey, Mary Hooks, Deb Justus or Mary Silvey

#### **4. General Financial Planning and Approval Process (Guideline)**

- a. In May the Senior Pastor in conjunction with the Administrative Pastor will distribute information to ministry leaders regarding the expenses incurred in the previous and current year, and any other information deemed helpful in planning.
- b. During the same period, each ministry leader will meet with the Senior Pastor and/or Administrative Pastor to reflect on the general direction anticipated for that ministry over the next year.
- c. (May 1<sup>st</sup>) Ministry budgets and plans shall be submitted to the Administrative Pastor no later than 15th of May.
- d. (First of June) Stewardship Team and Administrative Pastor prepare a balanced budget.
- e. (June 1<sup>st</sup>) The Administrative Pastor will recommend a balanced budget to the Senior Pastor by June 1<sup>st</sup> to be approved by the Board of Directors in June.
- f. (June 15<sup>th</sup>) The Administrative Pastor will present the balanced budget to the church in print.
- g. (Mid June) The church will meet with Pastor, Administrative Pastor, and members from the Stewardship Team/Board of Directors to discuss the budget prior to the church vote.
- h. (Third Sunday of June) The church will vote to approve the coming year budget.

\*Above dates are estimates. Budget could be completed prior or after dates listed depending on church growth, opportunities, and direction of pastor.

#### **5. Budget**

- a. A Flex Budget is used for operations of Ridgedale.
- b. The budget will be visited as needed by the Board of Directors to determine if any adjustments are needed for the current fiscal year.
- c. After receiving the Pastors approval, the Administrative Pastor will make a presentation to the Board of Directors and distribute the adopted budget. After the budget has been approved by the Board of Directors the budget will be given to church members at the annual member meeting in July. (1 Timothy 5:17) (see #4 for Planning and Approval Process)
- d. When income exceeds budgeted expectations the additional income shall be placed in a Contingency Fund. The Board of Directors shall have authority over this Fund according to the following principles (§4 Business Meetings: #5 of the August 21, 2011 Bylaws):
  - i. Ministries may request additional funds.
  - ii. Debt reduction may require additional funds.
  - iii. Debt reduction may be desired with additional funds.
  - iv. Additional funds may be applied to capital needs.
  - v. Additional fund requests and needs shall be considered by the Board of Directors in conjunction with ministry leaders and teams in respect to the Church's priorities at the time.
  - vi. Funds shall not be considered "additional" until all budget needs are met and the current reserve status is fulfilled.

## **6. Reserves**

- a. The Pastor and or board shall review annually the amount deemed appropriate for reserve. This reserve shall consist of at least \$15,000 (8.15.11) The purpose of these cash reserves is to provide protection from the effects of uneven cash flow. (Luke 14:28)

## **7. Gifts**

- a. The Administrative Pastor shall review major unrestricted gifts received outside normal giving and recommend a use for such gifts to the Pastor. Major gifts are identified as undesignated gifts larger than \$1,000 that are not part of normal tithes. The Administrative Pastor may contact the donor in order to determine if it was intended as a tithe or a gift over and above the tithe.

## **8. Designated Receipts**

Designated gifts to the church are discouraged. It is the policy of the church to adopt an annual budget that provides the various ministries and programs with the appropriate financial resources. The following offerings have standing approval; Lottie Moon International Missions, Annie Armstrong Missions, Golden Offering for Tennessee Missions, and Big Creek Missions. In light of these facts, the following shall be guidelines for the church accepting designated gifts:

- a. No contribution can be designated for the benefit of an individual.
- b. All designated gifts must be "to or for the use of" the church.
- c. Money designated for projects or programs within our church program shall be used as designated.
- d. Donations of any kind (cash, stocks, bonds, property, etc.) may not be directed by the individual donor how they are to be used.
- e. Money designated to individuals, programs or projects outside our church shall be returned to the donor. To do otherwise might allow the church to be used illegally as an instrument to escape paying taxes by some individuals.
- f. In order to keep our programs balanced, when money is designated for some specific ministry area, department, or work, the money will be used as designated and the budget expenditures for that ministry area, department, or work will be reduced by that amount.
- g. Gifts of physical assets (furnishings, equipment, etc.) must be approved by the Board of Directors before they can be accepted.
- h. Books and other Media Library items must be approved by the Worship Leader.
- i. Proposed funding of special projects or money for said projects must be presented to the appropriate committee, stewardship team, and the board of directors for their support and approval before the funds can be accepted.
- j. The Board of Directors reserves the right to accept or reject any receipts and to look at donations (gifts) on a case by case basis.

From time to time the church will have Designated Offerings for approved special events i.e. revivals, guest speakers or concerts, etc. These gifts fall under the Love Offerings guidelines.

## **9. Non- Cash Contribution Policy**

Ridgedale Baptist Church gladly receives marketable securities, real estate, or liquid assets that can be sold or used for ministry work. The Stewardship Team reserves the right to accept or reject any and all gifts. The Stewardship Team reserves the right to assign an agent within the church to determine whether a clear title or contingent liability exists regarding any and all gifts. Ridgedale Baptist Church is not in the business of holding stocks, bonds, mutual funds, or other financial instruments for speculative purposes and in order to be a good steward will make a good faith effort to liquidate these items within seven (7) working days.

## **10. Benevolence and/or Love Offerings**

The church, in keeping with its stated religious and charitable purpose, has established a benevolence fund (love offering) to assist persons in financial need. The church welcomes contributions to the fund. The administration of the fund, including all disbursements, is subject to the availability of funds and the exclusive control and discretion of the Pastor. The Pastor may authorize the Administrative Pastor to disburse funds in emergency situations and shall establish a limit that the designated person may provide in emergency situations. The Pastor may consider recommendations from anyone, but the committee is not required to honor those recommendations. Donors will not be able to recover a contribution because the committee failed to honor the donor's recommendation.

The church recognizes that assisting persons in financial need is a continuing mission of the church and has established this fund as an ongoing fund. Should at any time in the future the church directs that this fund should be closed, all monies in the fund at that time will be moved to the general operating fund of the church.

The following documentation for benevolence requests should be recorded for accurate record keeping and should be retained as a permanent record according to Internal Revenue Service guidelines for nonprofit organizations.

- A complete description of the assistance.
- The purpose for which the assistance was given.
- The pastor or board will set the criteria for disbursing assistance from the fund.
- How the recipients were selected.
- The name, address, and amount distributed to each recipient.
- Any relationship between a recipient and officers, trustees, or key employees or substantial contributors to the church.

A love offering given to a minister, pastor or paid staff member is to honor laborers in the field with a financial gift. Love offering to any paid employee will be considered taxable income to the recipient.

## **11. Fundraising**

Fundraising activities serve at least two important purposes beside the obvious one of raising needed money for church ministries. First, they highlight the specific mission, importance, and needs of the organization which is raising the funds. Second, they help to build community within the church and enthusiasm for its ministries.

The ability to raise funds, however, and/or the desire for the benefits those funds would obtain, is not necessarily a compelling reason for raising those funds. Fundraisers should never overshadow the practice of stewardship: the amount of funds raised, the frequency of fundraisers, or the objectives of raising the funds. Nor should funds be raised for unnecessary items that may be luxuries when other essential needs in the church are not being met.

Each ministry will be allotted one (1) a limited number of fundraising activities per year, assuming the availability of the space and scheduled time.

Collection, Receipts, Reimbursements, and Petty Cash:

- a. All cash receipts of any fundraiser are to be submitted to the Administrative and Pastor or Treasurer within 48 hours of the completion of the fundraiser. Money should be counted with a minimum of two (2) adults and sealed in an envelope or cash bag prior to the end of the fundraiser.

- b. Receipts of all fundraisers will be placed in the appropriate fund.
- c. At no time is anyone to be reimbursed directly from the original cash receipts of the fundraiser. Request for reimbursements are to be completed on the check request/expense report form and submitted to the Administrative Pastor by the ministry leader in a timely manner.
- d. The church does not keep any cash on-hand throughout the week; therefore, it is the responsibility of the ministry leader to request a petty cash disbursement a minimal of three (3) days prior to the event. (complete check request/expenses report form) When returning the petty cash disbursement it must be counted separate from the receipts collected.

## 12. Insurance

- a. The policy of Ridgedale Baptist Church is to carry insurance designed to cover at least the following risk categories: property, general liability, Directors' liability, and ministerial liability.
- b. Insurance coverage shall be reviewed by the Administrative Pastor every year during the annual financial planning process to assure that adequate coverage is carried. The Administrative Pastor may change insurance carrier or coverage within the confines of the budget with the approval of the Pastor and/or Board of Directors.

## 13. Reports

- a. The Administrative Pastor shall be responsible for the presentation of financial reports to the Board of Directors at the monthly meeting. These reports shall include:
  - i. Balance Sheet
  - ii. Income and Expense Report for all Accounts / Funds (Monthly or Yearly)
  - iii. Giving Reports (deposits only no names) (Monthly or Yearly)
  - iv. Trial Balance Report (Monthly or Yearly)
- b. The Administrative Pastor shall review the completed financial reports monthly. (Matthew 6:31-34)
- c. On a monthly basis, the Administrative Pastor will make available to the congregation a summary report outlining Ridgedale Baptist Church's financial condition. A note book will be kept in the work room for anyone to view with the following monthly reports (Balance Sheet and Income and Expense for all Accounts/Funds.)
- d. Members of Ridgedale Baptist Church may make a written request asking for any of the following reports: (reports will reflect the most recent month reconciled by the Treasurer)
  - i. Balance Sheet
  - ii. Income and Expense Report for all Accounts / Funds (Monthly or Yearly)
  - iii. Giving Reports (deposits only no names) (Monthly or Yearly)
  - iv. Trial Balance Report (Monthly or Yearly)

The Administrative Pastor request a 3 – 5 working day period be allowed if time is needed in the preparation of the reports requested. Requests will be filled in a timely manner.

## 14. Reviews

- a. To continue a program of safeguarding finances, regularly scheduled "reviews" will be conducted. Someone other than the Administrative Pastor and Treasurer should conduct these audits. A congregation member who is a CPA or has a strong financial background might be a good candidate. Internal "reviews" will be done annually and/or as needed. (Proverbs 11:1; 2 Corinthians 13:5; James 1:14-16)

## 15. Expenditures

All expenses will be submitted to the Administrative Pastor on the check request/expense report form for reimbursement. The amount to be reimbursed should be documented clearly and the budget category shall be provided. This information should be included on the check request/expense report with the receipt taped to the back of the form.

Pastors, Ministers, and Ministry Leaders have spending authority within their active budget. The Pastor has authority to authorize up to \$500 for any expense over budget. Any expense over \$500 that is not in the current budget requires approval of the Board of Directors.

- a. As long as Ridgedale Baptist Church cash reserve is at or over the minimum, as specified in the reserves section of this document, the full spending plan shall be in force. Should the cash reserve fall below the reserve threshold, the Board of Directors will make adjustments as needed.
- b. In the event a ministries budget is reduced, Ridgedale Baptist Church will make every effort to make up any short fall in the ministry reportable categories during those months where the giving has fallen short of the approved budget. This make up will take place at the discretion of the Pastor at times when there is a surplus in the authorized budget.
- c. Any monthly budget categories that were not funded due to budget deficits will not be "made up". If this causes a surplus in the after part of the year, the Pastor will take recommendations from the Administrative Pastor, Ministers, and Ministry Leaders for the reallocation or reinstatement of category funding.

## 16. Bidding and Price Verification

All non day-to-day, operational purchases (supplies, etc.) over \$1,000 require quotes from three (3) different sources. These prices should be "same as" in nature (size, quantity, etc.) from businesses that carry or sell the product, and **should be in writing via email or fax** for submittal to the immediate supervisor. These competitive prices will be submitted with the check request / expense report to the Administrative Pastor with recommendations for acceptance (sometimes a price might be higher; however, the quality and life of the items might be different). All capital expenditures must have three (3) bids submitted and must be in writing.

There are instances where a unique item must be obtained where only one (1) company has access to the item. Under these circumstances it is understood that the pricing of such items with other vendors is impossible.

It must be understood that being a member of Ridgedale Baptist Church does not guarantee that a bid will be automatically accepted. Price **plus** quality products **plus** quality service **equal** customer satisfaction. Therefore, bids on contracts and purchases will be accepted based on pricing quality, and service.

## 17. Collection Policies

### a) Taking the Collection

Ushers should be trained on safeguarding the collection during and after it is taken. Visual and verbal communications between ushers is important. Once the collection is taken, it shall be secured by the ushers. (1 Corinthians 16:2)

### b) Counting of Collection

- a. A minimal of two (2) people shall count the collection. The Board of Directors is responsible for developing a list of trustworthy people to count the collection, with current and past Board of Directors eligible, and periodically rotating those on the list when offerings are counted.
- b. Process of counting: (CONFIDENTIAL)

### **18. Check Cashing**

Ridgedale Baptist Church will not cash employee payroll checks, reimbursement checks or any checks issued for any other circumstances. Checks will never be cashed out of offerings or other funds collected.

### **19. Internal Control of Counting**

It is important to have separation between those counting, the Administrative Pastor and the Treasurer. The Administrative Pastor and his/her family and the Treasurer and his/her family will be excluded from counting general offerings.

Administrative Pastor will count collected tuition from Mother's Day Out. To insure internal controls and accountability or meet, the Director of Mother's Day Out will audit and compare deposits using the Aging Report and Deposit Slips. Any questions or concerns regarding deposits will be brought immediately to the attention of the Treasurer, Pastor, Chairman, and/or Board of Directors.

### **20. Sales Tax Exemption**

All purchases processed by the church for the benefit of Ridgedale Baptist Church **should** be supported by a Tennessee Sales Tax Exemption letter in order to exempt the church from paying a tax unnecessarily. A copy of the Tax Exempt letter can be obtained from the church office.

Tax Exemption may not be used at any time when using personal funds to purchase items. Only approved payment options by the church maybe used which include check, credit card, or purchase order. No cash shall ever be paid for products or services by Ridgedale Baptist Church.

The current tax exempt cards are on file in the church office for checkout: Hobby Lobby, AC Moore, Walmart, Sams, Food City, Dollar General, Office Max, Office Depot, and Staples.

To receive tax exempt at these business provide the church phone number: Lowes and Home Depot.

### **21. Responding to Incidents (Whistle Blower Policy)**

If an accusations or suspicion is reported, prompt action is required. The individual that has become suspicious or that has learned of an incident will report any such knowledge to the Pastor, Administrative Pastor, and/or the Chairman of the Board of Directors. The accused should be alerted by the Pastor and asked to provide a full accounting of the situation. If not already completed, an audit should be performed incases of potentially documented theft. If sufficient verification or a confession points to guilt, the Pastor then needs to decide whether to turn the matter of to the police or handle the discipline internally. The Pastor and Administrative Pastor are responsible to the members and donors to be good stewards of the church's resources. (Matthew 18: 15-18)

### **22. Process for Amending or Changing Policy**

The Administrative Pastor is responsible for accepting recommendations for changes, drafting the change and submitting the change to the Pastor for Approval. If approved, the change will take effect immediately upon approval. Recommendations may be made by anybody and at anytime in writing.



# Ridgedale Baptist Church

## Credit Card Internal Control Procedure

Purpose: For church members needing to make a credit card purchase and/or staff with personal church cards in the name of Ridgedale Baptist Church.

1. Personal items may not be charged at any time for any reason on a church credit card.
2. There will be NO cash withdrawals.
3. Only ministry related items are appropriate to be charged. (If there is a question, talk to the Administrative Pastor or the Pastor.)
4. Credit card statement will be given to each pastor/staff member as soon as they arrive at the church. Each pastor/staff member is responsible for attaching matching receipts and expense reports for each charge to their statement and returning it to the bookkeeper within three (3) working days of receipt of the statement.
5. Misuse of card:
  - a. First offense – card surrendered for one (1) month.
  - b. Second offense – card surrendered for three (3) months.
  - c. Third offense – result in corrective action up to and including termination of employment.
6. If a receipt is lost, the pastor/staff member pays for the item personally, unless other independent documentation is available. (Duplicates are often available from the establishment.) If no receipt is given, a paper signed by the store clerk stating “no receipt” is needed with the date, cost of item, tax or tip if applicable and name of the store.
7. Credit limits must be respected. Over-limit charges come out of the individual pastor’s ministry if over-limit is his/her fault. It is imperative that all pastors/staff members are aware of credit limits at all times. Credit limits are set at \$1,000 or \$500.
8. Lost or stolen cards must be reported immediately to the Administrative Pastor and/or Treasurer.
9. The Administrative Pastor, Pastor and Board of Directors will enforce these policies.

I have read and I understand the Credit Card Internal Control Procedure and agree to abide by all items. I understand that if the card is misplaced, stolen etc.. I am responsible for any charges that are accrued until I report the card stolen to the Treasurer or Administrative Pastor.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date







# Ridgedale Baptist Church Deposit Report (Non-Charitable Gift)

Date: \_\_\_\_\_

Report Submitted by: \_\_\_\_\_  
(print name) (print name)

## Deposit Report:

Online Transaction:  Yes  No

Deposit \$ \_\_\_\_\_ (3)  
(total from back)

## Bank Deposit:

Currency \$ \_\_\_\_\_ (loose coin/dollar bills)

Checks \$ \_\_\_\_\_

Visa  ACH  Pay Pal \$ \_\_\_\_\_

**Total Deposit** \$ \_\_\_\_\_

## Signatures:

We, the undersigned, understand and agree that the church's financial information is sensitive and confidential. I hereby agree to keep confidential any and all information about an individual's information I am exposed to as a member. I will not share financial information or amounts donated to the church with anyone outside.

As a member, I will be responsible for making sure the deposit is balanced and is deposited safely.

Signatures: \_\_\_\_\_

# Detail Deposit Information

## (Non-Charitable Gifts)

### Designated Deposit:

		Church Office Use Only		
		Logos	Web	Forecast
Mother's Day Out		<input type="checkbox"/>		<input type="checkbox"/>
Awana		<input type="checkbox"/>		<input type="checkbox"/>
Other		<input type="checkbox"/>		<input type="checkbox"/>
Other		<input type="checkbox"/>		<input type="checkbox"/>
Other		<input type="checkbox"/>		<input type="checkbox"/>

**Total Deposit:** \_\_\_\_\_  
(enter amount on line 3 first page)

### Important Reminders:

- **Do not use this form if any of the deposits can be considered a charitable gift.**

#### Cash/Checks

- Ensure to place all cash and check with deposit slip in white envelope and seal. Drop in safe.
- Ensure to notify Administrative Pastor of deposit in safe.
- Return this completed form to the mailbox of Administrative Pastor.

#### VISA/ACH/Paypal

- Complete this form and return to the mailbox of Administrative Pastor.

### Finishing Report:

Deposited at bank by: \_\_\_\_\_  
(print name) (date)

Data entered by: \_\_\_\_\_  
(print name) (date)

Notes and Comments:



# Ridgedale Baptist Church Deposit Report (Non-Charitable) ACH and VISA Reporting

Date: \_\_\_\_\_

Deposit From: \_\_\_\_\_

Report Submitted by: \_\_\_\_\_  
(print name)

Credit Card     ACH

### Offering Analysis:

Fee Based Ministries	\$ _____
Other _____	\$ _____
Other _____	\$ _____

Church Office Use	<input type="checkbox"/> Logos	<input type="checkbox"/> Forecast
Church Office Use	<input type="checkbox"/> Logos	<input type="checkbox"/> Forecast
	<input type="checkbox"/> Logos	<input type="checkbox"/> Forecast

### Bank Deposit:

**Total Online Deposit**      \$ \_\_\_\_\_

### Signatures:

We, the undersigned, understand and agree that the church's giving and financial information is sensitive and confidential. I hereby agree to keep confidential any and all information about an individual's giving to which I am exposed as a member of the Counting Committee. I will not share member financial information or amounts donated to the church with any one outside of my Counting Committee. Further, I agree not to share or disclose the safe combination to those not on the Counting Committee.

As a member of the Counting Committee, I will be responsible for making sure the offering is counted, balanced, and is deposited safely.

### Notes:



# Ridgedale Baptist Church Deposit Report (Charitable)

ACH and VISA Reporting

Date: \_\_\_\_\_

Deposit From: \_\_\_\_\_

Report Submitted by: \_\_\_\_\_  
(print name)

Credit Card     ACH

### Offering Analysis:

General Fund Offering	\$ _____
“A Worthy Place” (building fund)	\$ _____
Other _____	\$ _____

Church Office Use  
 Logos     Forecast  
Church Office Use  
 Logos    Web    Forecast  
 Logos     Forecast

### Bank Deposit:

**Total Online Deposit**      \$ \_\_\_\_\_

### Signatures:

We, the undersigned, understand and agree that the church’s giving and financial information is sensitive and confidential. I hereby agree to keep confidential any and all information about an individual’s giving to which I am exposed as a member of the Counting Committee. I will not share member financial information or amounts donated to the church with any one outside of my Counting Committee. Further, I agree not to share or disclose the safe combination to those not on the Counting Committee.

As a member of the Counting Committee, I will be responsible for making sure the offering is counted, balanced, and is deposited safely.

### Notes:



# Ridgedale Baptist Church Weekly Accounting Report

ACH and VISA Reporting

Date: \_\_\_\_\_

Report Submitted by: \_\_\_\_\_  
(print name)

## Offering Analysis:

General Fund Offering \$ \_\_\_\_\_

VISA  ACH

**Total General Offering** \$ \_\_\_\_\_

Church Office Use  
 Logos  Forecast

“A Worthy Place” (building fund) \$ \_\_\_\_\_

Church Office Use  
 Logos  Web  Forecast

Mother’s Day Out \$ \_\_\_\_\_

Logos  Forecast

Other \_\_\_\_\_ \$ \_\_\_\_\_

Logos  Forecast

**Total Designated Fund Offering** \$ \_\_\_\_\_

## Bank Deposit:

**Total Online Deposit** \$ \_\_\_\_\_

## Signatures:

We, the undersigned, understand and agree that the church’s giving and financial information is sensitive and confidential. I hereby agree to keep confidential any and all information about an individual’s giving to which I am exposed as a member of the Counting Committee. I will not share member financial information or amounts donated to the church with any one outside of my Counting Committee. Further, I agree not to share or disclose the safe combination to those not on the Counting Committee.

As a member of the Counting Committee, I will be responsible for making sure the offering is counted, balanced, and is deposited safely.

**Notes:**