

## **Chapter XI – CHURCH FINANCIAL POLICIES & PROCEDURES**

*[new section approved by Session 08/12]*

### **A. INTRODUCTION**

The purpose of these financial policies is to provide a framework for the stewardship of the assets that have been entrusted to the Faith Presbyterian Church of Tallahassee for the fulfillment of its mission. Stewardship is the spiritual practice of recognizing everything as a gift from God and recognizing accountability to God for the use of those gifts. The Church's commitment to stewardship includes the principles of cooperation, accountability and openness.

These policies shall serve as guidelines for the Finance Committee, Church Staff, and Session. All circumstances and the consequences of utilizing these policies cannot be fully anticipated. Therefore, the Finance Committee with Session approval shall have the authority to make exceptions to these policies.

The Finance Committee shall review the financial policies and procedures at a minimum of every three years. Amendments made to these policies shall be made to the Faith Policies & Procedures manual that is posted on the church's website.

### **B. FINANCE RESPONSIBILITIES**

Finance responsibilities are delegated to the Finance Committee, Church Staff, and ultimately Session.

#### **1. Finance Committee Responsibilities**

**As indicated in the preceding Chapter IV of the Policy & Procedures Manual, the Finance Committee's duties and responsibilities are as follows:**

The Finance Committee shall be responsible for providing guidance, help and support to the Session, the Church Administrator and the Finance Manager in matters pertaining to the financial operations of the church. The Committee shall also provide the following:

- an estimate of projected revenues with the assistance of the Finance Office for the coming year to be used by the Session in its preparation of the annual budget.
- requested information and recommendations to the Session for use in its consideration of other financial matters.
- budget forms and previous years' budget information, through the Finance Office, to the Moderators for the calculation of their anticipated expenses for the coming year.
- oversight of the Church Finance Office, including accounting procedures; the receipt, deposit and disbursement of funds; and preparation of reports on budget status and fund balances, etc.

- preparation of such other statistical reports and information as might be helpful to the Committee and to the Session in assessing the fiscal well-being of the church.
- preparation of budget information for use in the weekly and monthly newsletters.
- recommendations regarding policies and procedures for conducting the fiscal affairs of the church.
- Direct contact by telephone and meeting to discuss findings and audit or financial review results with the accountant who conducts any external audits or reviews of the church's financial activities and records: assistance, when needed, in selection of an accounting firm to perform the annual financial reviews.
- Other assigned fiscal responsibilities.

The Finance Committee performs the following functions:

Monitors and reviews the current budget expenditures and revenues and submits monthly financial reports from the Finance Office to the Session.

Upon request of the Session, reviews special requests for funds not included in the annual budget and recommends appropriate action.

**Procedure for Sunday Offering:**

1. The zippered bank bag for pick up will be by the large piece of furniture in the Narthex next to the double doors to the Sanctuary. The one for the 10:30 service is a gray Capital City Bank bag.
2. If it is a Communion Sunday, VBS or Youth Sunday, the offering will be in the Narthex for pick up after the ushers have completed the offering collection. On other Sundays, the offering is to be returned to the front of the Sanctuary by two ushers following collection, and it is then picked up from the front of the Sanctuary after the service ends.
3. Along with the scheduled deacon, pick up the offering from the plate(s) and place in the zippered bank bag. Together, walk the bank bag to the office to lock in safe. The safe is located in Room 116 of the church office (two doors down from large copier/work room). The empty safe will be open.
4. Keys to rooms are available in the church office. This information will be provided by separate instruction.
5. Place the bank bag in the safe and lock the safe door. Please lock the safe by turning the safe door dial so that the combination is required to open the safe.

6. Lock the office door and return the keys to original location.

### **Monday Morning Offering Count Process:**

1. Sunday Offering is transported and locked in safe by a team of one Deacon and one Finance member on Sunday following the 10:30 service.
2. The safe is not opened by staff until the volunteer counter is present in the Count Room, then the bank envelope is removed from the safe and contents removed to count.
3. Count is always done by two people – One volunteer and one member from finance committee (substitutes as needed, primarily finance manager or church administrator).
4. Sitting together in the Count Room, the volunteer counts and records the cash on the Count Sheet; and the other runs the tape of the checks, then verifies the checks with the volunteer. The volunteer records the amounts on the count sheet and completes the deposit slip. Both sign the Count Sheet.
5. The checks are sent to the bank via electronic scanner and the report produced is then proofed before finalizing the deposit. After the deposit is completed, the contributions are entered into the Church Contributions software (Shelby). In a separate deposit entry, the cash deposit amount is entered into Shelby with named cash contributors enumerated and loose coin and currency recorded as “loose offering”.
6. Once the deposit is posted to Shelby, the following documentation is filed in a 9X12 envelope for each deposit and stored in the finance office:
  - a. Bank scanner transmission report
  - b. Shelby Contributions report (one detail report for checks and one report for cash deposit.)
  - c. The paper checks, which have been stamped “Electronically Processed” by the scanner (checks are destroyed periodically as instructed by Farmers & Merchants Bank)
  - d. Written record that cash deposit has been made (bank deposit slip or bank register from WebBanker)
  - e. Any backup pertinent to the deposit (envelopes from cash contributors with their names: check stubs, etc.)

## **2. Staff Responsibilities**

The Church Finance Manager is the staff liaison to the Finance Committee and shall be an Ex Officio member of the Finance Committee. The Church Administrator supervises the Finance Manager and is also responsible for overseeing all financial transactions of the Church. The Church Administrator and the Finance Manager shall be responsible for monitoring individual budget line items and reporting any problems to the Chairperson of the Finance Committee and the Pastor. These include receipts below budgeted income, loss of Church funds, improper or

unauthorized expenditures and expenditures over the budget including emergency non-budgeted items. The Finance Manager and the Church Administrator will make recommendations to the Committee on financial matters. Church Program Staff are responsible for compliance with the budget for their respective ministries. The Finance Committee will report any significant failure of any staff member to comply with the budget or policies to the Head Pastor and/or the Personnel Committee.

### **3. Church Treasurer**

The moderator of the Finance Committee is the de facto Treasurer of the Church and the corporation.

## **C. GENERAL FINANCIAL POLICIES**

**The following paragraphs set forth procedures for processing revenue and expenditures.**

The Church excluding the Preschool shall operate under a unified budget system whereby all receipts are deposited into the Church's checking account and all expenditures are made in accordance with the budget.

### **1. Record Keeping**

All financial transactions shall be recorded in a computerized accounting system that will record all contributions, cash transactions, accounts payable, and payroll. These systems will interface with the general ledger system at the direction of the Finance Committee. The church currently uses Shelby Systems software. The Church Administrator and the Church Finance Manager shall be responsible for the accounting and financial reporting system of the Church. Detailed records of all financial transactions shall be maintained in a general ledger system. Standard monthly financial reports shall be formatted as directed by the Finance Committee. Other financial reports shall be created to meet additional reporting needs.

Careful and accurate records shall be maintained of all funds received and expended. To facilitate this, the various forms designed for receiving and disbursing funds shall be used consistently in all of the Church transactions for which they were designed. See this Chapter's appendix for samples of forms. Sunday Offering counting instruction and counting sheet is available from the Church Office.

#### **a. Checks**

There shall always be required two signers for every check. There should always be four appointed check signers: the church administrator, two staff members other than the Finance Manager, and a Finance Committee moderator or appointee.

#### **b. Division of Duties**

The Finance Office shall follow commonly accepted accounting practices by dividing duties to the most reasonable extent possible acknowledging the restraint of limited staff. Procedures should be in place so that the Finance Manager does not handle cash unless a second counter is present. The two Sunday counters, the Church Administrator, or various fund raising coordinators (at least two per activity) will be responsible for handling all cash deposits. For any fund raising activity such as Pumpkin Patch, two counters **MUST** always be present when

counting receipts and completing a deposit slip, and should both sign the counting sheet and submit it to the Church Finance Office. The Church Administrator or the Moderator of the Finance Committee shall open and check all incoming bank statements prior to their going to the Finance Office. Further, the Church Administrator shall place in the mail all out-going checks after s/he signs the checks.

### **c. Payroll**

Payroll for church employees is processed twice a month to be paid on the 15<sup>th</sup> and 30<sup>th</sup> of each month or the previous last business day prior to those dates. For ACH, the payroll is posted on the 14<sup>th</sup> and 29<sup>th</sup> (or the previous business day prior to those dates) to insure timely deposits in the event that the bank ACH is not working properly that has happened on occasion. The Finance Manager submits Payroll Tax Reporting no later than the 15<sup>th</sup> or 30<sup>th</sup> of each month or the previous last business day prior to those dates.

## **2. Revenue Procedures**

### **a. Contributions for Which No Goods or Services Are Received**

All contributions for which no goods or services were received will be recorded in the Church's financial software under Contributions and if the contributor name is known, it will be recorded under the person's name regardless of church membership. All contributions received for which the donor is not known will be recorded as Loose Offerings. The type of contribution will be noted when recorded, i.e. whether a pledge receipt, non-pledge receipt, or special offering receipt (such as Joy Gift, or other PCUSA or approved church solicitations). Statements of cash contributions will be mailed to donors quarterly.

### **b. Revenue For Which Goods or Services Are Received**

By IRS regulation, revenue received by the Church for which goods or services are provided to an individual will not be recorded as a Contribution and will not be recorded by member name but will be recorded aggregately by the project or activity. For example, Boston Butt sales or Pumpkin Patch sales will be recorded as a total for the day's sales activity and not recorded by individual name.

At the purchaser's request, a receipt can be provided by the church noting what was purchased. If an amount is provided to the church that includes a donation to the church, the member must either write a separate check to the church for the donation or must clearly notate on the check what portion of the amount is to be considered a donation. For example, if a Cake is purchased for \$50, the purchaser must indicate that \$30 (or whatever amount is reasonable) is considered a contribution to the church since IRS regulations provide that no contributions are allowed for which goods or services are received.

### **c . Receipts of Assets Other Than Cash**

**(1.) Stock & Bond Donations.** Members will be directed to transfer any donated stocks or bonds directly to the Church's financial brokerage firm and the stocks/bonds will be sold at the earliest date possible. The donor's pledge will be reduced by the amount of the check that is received by Faith Presbyterian Church from the brokerage firm and the Finance Manager

will post the receipt to the Contributions module in Shelby Systems named “Mr. Stock Stock” [as recommended in Shelby Systems training]. The individual’s annual pledge statement will also include a Comments page noting that a stock donation was made. However, the value of the stock cannot be shown as a received cash contribution on the member’s financial statement due to IRS regulations. The church will send the donor on church letterhead the acknowledgement that the stocks or bonds were received, the date of ownership transfer, and a description of the donation. It will be the donor’s responsibility to determine the value claimed for income tax purposes as the value of stocks can vary even during one day of trading.

**(2.) Food Distribution Items.** Food goods for Manna on Meridian Food Distribution program will not normally be acknowledged unless the single donation is more than \$50 of goods and then at member request. The acknowledgement will not state a dollar value but will state a description of the items donated (example 20 cans of corn).

Persons who purchase food goods on behalf of the Diaconate to be used toward the Manna on Meridian Food Distribution project and would like to receive an acknowledgement from the church for the purchase must follow the following guidelines in order to meet IRS regulations.

--Request the Manna Project Coordinator to provide the Finance Office with names of persons who have been asked to purchase food for the Manna on Meridian Food Distribution program. A blanket list of purchasers can be provided each year by the Diaconate.

--Provide a receipt for the purchase to the Finance Office. Request the church to reimburse the member for the purchase. If the person would like to make the donation to the Manna on Meridian Designated Fund, the person must in turn write a check back to the church for the amount of the purchase. The Church is not permitted to note on a Contribution Statement any goods or services received; only cash or check contributions can be noted. Therefore, a separate check must be made out to the church for the Manna on Meridian Food distribution program.

**(3) Vehicle or Other Items.** The Church can accept vehicle or donations of other items by approval of Session for each donation. (An exception for this policy will be donation of clothing or food. The Church will acknowledge the gift with a letter to the individual on letterhead describing the item donated.) For donated vehicles, the Church will attach the required IRS Form 1098C.

#### **d. Reimbursements by Preschool**

Funds received from the preschool as reimbursements for workers compensation insurance shall be credited to a line item established in the management committee budget to offset workers compensation insurance expenses. Funds received from the preschool as reimbursement for health insurance coverage for preschool employees shall be reimbursed to the liability account established to record the expenditure by the church and reimbursement by the preschool for health insurance coverage. Preschool health insurance will not appear as an expense item to any committee of the church. *(This paragraph added by Session 03/14)*

### **3. Acquisition and Purchasing/Expenditure Procedures**

Faith Presbyterian Church expenditures all fall under the auspices and responsibility of one of the eleven standing committees and their moderators (excluding Preschool expenditures), the

Diaconate, the Presbyterian Women, or staff liaisons who are assigned to work with respective committees. The staff and committee moderators should review budgets carefully on a monthly basis to insure that a committee budget is not exceeded.

The acquisition of any product or service, either by purchase, installment purchase, lease agreement or rental agreement using church funds shall be allocated and charged to either a specific or general line item in the church budget, as approved **by the specific Committee involved** or Session, provided the funds have been appropriated for such purpose **and** the approval does not exceed the appropriated amount in the annual budget, and provided the moderator of said committee has given either written, email, phone approval, or **blanket approval given annually in writing for specific types of purchases**. Further, it is understood that in an emergency situation regarding the maintenance of the church facility, the Church Administrator may act in the best interest of the Church without obtaining moderator approval such as contacting plumbers, heating and air specialists, or other service vendors. Any Standing Committee may adjust or transfer budgeted authority between line items, provided the adjustment or transfer does not exceed the total annual committee budget approved by the session. Any expenditure that will cause the exceeding of the approved committee budget or any increase in a Standing Committee budget must have prior approval of the Session before that acquisition is consummated by the church.

For all purchases other than routine recurring general church expenditures, a Purchase Request form **MUST** be completed following the approval guidelines below.

For routine and recurring expenditures or for certain programs such as VBS, Theater Arts Camp, Pumpkin Patch, Manna -- a spreadsheet will be completed by each Committee Moderator each March that lists which expenditures can be made and by whom, such as a designated staff member or church member up to the total of the specified budget line item. For example, the program staff Christian Educator assigned Vacation Bible School might be granted the authority to purchase supplies up to the budgeted amount for the Vacation Bible School line item; the Church Administrator might be granted authority to approve recurring expenditures such as utilities, lawn service, routine vendor services, office supplies, maintenance supplies, perform background checks. The Diaconate might assign a church member to make recurring Manna purchases. For routine and recurring expenditures that have been assigned to staff for review & payment, a Purchase Order form is not required; however, the church administrator or program staff person approving the purchase must sign and date the invoice prior to payment being made.

Staff must attach a receipt for purchases of any amount. If a receipt is lost for purchases, regardless of the amount of the expenditure, the staff member must write an explanation on the purchase order form and have the Moderator of the committee sign the purchase order indicating that the purchase was an approved purchase. Supervisors will be made aware of any staff members who lose receipts on a consistent basis with action being taken as appropriate.

For all **non-recurring** expenditures, the Church Administrator is encouraged to obtain multiple cost estimates for the acquisition, unless such acquisition is from a supplier that the church has either previously done business with or has established an account with and the Church Administrator has reason to believe that pricing with the supplier is either competitive or overall services are advantageous to the church.

**Expenditures from \$2,500-\$5,000.** For any expenditure above \$2,500 and up to \$5,000, the Church Administrator must obtain three or more price quotations prior to the expenditure of church funds. The **Committee moderator(s)** are not required to base supplier selection solely

on the lowest price, but may factor in timeframe to have the product delivered, transportation costs, shipping costs and any other factors that represent the best interest of the church.

Expenditures greater than \$5,000. The Standing Committee or designated Ad Hoc Committee may approve proposed expenditures (including purchases, contracts, leases or rental agreements) greater than \$5,000 one time or annual cost, provided that the funds have been allocated for such purpose in a budget line item of the current annual approved church budget and the acquisition does not cause the allocated line item to exceed the amount in the annual budget.

For any and all such expenditures greater than \$5,000, the Standing Committee or Ad Hoc Committee shall solicit three or more competitive bids, quotations or proposals, consisting of terms, conditions, purchase or lease price, cost of annual maintenance (if applicable); prior to any expenditure of Church funds. The Standing or Ad Hoc Committee, along with the Church Administrator, shall review the results of the competitive solicitation and shall make a recommendation to the session. The resulting recommendation of an award does not have to be the lowest price, but may factor in price, reputation, quality of the offer, maintenance service and staff, prior work experience, information obtained from other customers or other criteria as deemed appropriate. **For these purchases greater than \$5,000, no purchase shall be consummated until session approval is obtained.**

#### **Acquisitions of products or services from or with Church Members**

The acquisition of any product or service from a church member or through a company employing a church member or from a company owned by a church member may be authorized, provided that all of the provisions of this section **C.3.** have been adhered to. Neither the Church Administrator, any Standing Committee nor any Ad Hoc committee shall permit any preferential treatment in the acquisition process to be given toward any potential or current supplier due to any relationship between said supplier and a church member.

#### **Expenditures for Staff**

Any monetary gifts or gift cards provided to any current or former staff member must be approved by the Senior Pastor and the moderator of the committee from which the funds are disbursed.

### **4. The Budget**

The Church Operating Budget shall be comprised of required expenditures that are allocated to eleven of the committees of the church (excludes the preschool budget), the Diaconate, and the Presbyterian Women. Other budget items existing outside of the Committee structure will include the Presbytery required annual dues, loan or mortgage payments, and any required property taxes. The twelve committees that comprise the operation of the church include the following: Worship & Music, Evangelism, Adults & Families, Youth & Families, Children & Families, Witness, Stewardship, Preschool (has separate budget), Finance, Management, Personnel, Buildings & Grounds, and the Diaconate and the Presbyterian Women.

The Church budget year shall be a calendar year.

#### **a. The Budget Process**

In July-August of each year, each committee will be asked to begin preparing their committee's Challenge Budget for the next budget year. The Committees' Challenge Budgets will be due to



the Finance office in early September. The Finance Committee with input from the Pastor and Finance Office staff will draw up a proposed Challenge Budget for submission to the Session. The Session must approve the final Challenge Budget in September that will be the Stewardship Committee's Pledge Goal for the coming calendar year.

The Church Administrator shall make copies of the proposed Challenge Budget for presentation to the church membership.

In early January, the Finance Committee with input from the Pastor and Finance Office staff will draw up a Proposed Budget based on the Pledges received from the Pledge Drive. This Proposed Budget will be reviewed at the January Session meeting. Session will determine the final approved budget.

#### **4. Church Reserves**

The goal of the Church is to maintain Reserves from all sources to be equal to at least three (3) months of current annual expenses of the general Church budget. Requests to expend these funds shall be recommended by the Finance Committee and must be approved by the Session.

#### **6. Benevolence Support**

The goal of the church is for not less than ten percent of the operating budget to be spent on benevolent activities. This goal is accomplished through the Presbytery contribution, the Diaconate budget, the Witness Committee, and the Presbyterian Women. Further, numerous designated "off-budget" benevolence giving is encouraged throughout the year such as One Great Hour of Sharing, Joy Gift, Christmas Eve Witness project, Manna on Meridian contributions, and other PCUSA or Session approved solicitations.

#### **7. Designated Funds**

All contributions shall be recorded as general budget support unless the donor directs otherwise. Records shall be maintained specifying the intent of any designated gift. Such records may include the donor's written designation or the Church Administrator's written confirmation of intent. Contributions with a donor-specified purpose shall be recorded as designated gifts. The wishes of the donor will be honored to the fullest extent allowed by law. Gifts must be made in accordance with appropriate laws and regulations and the Finance Committee reserves the right to consult the donor if there is any possible conflict. The Finance Committee and/or Session also reserves the right to refuse any contribution with a purpose that is contrary to the mission or the best interests of the Church. Gifts may also be refused if it comes with a continuing funding commitment on the part of the Church.

Annually the Finance Committee, the Pastor, and the Church Administrator will review the Designated Funds for amounts that should be considered by Session for reclassification to the Operating Budget. Unless the Pastor determines a ministry purpose for maintaining a designated fund, monies not spent for the purpose intended by the donor within two years of the donation shall be considered for reclassification with the approval of the donor, or donor's family if applicable.

See Section D below for more information concerning designated and non-designated Gifts to the Church.

## **8. Staff Credit Cards**

Credit cards may be issued to Church staff who are required to conduct business on behalf of the Church. The credit card shall be in the custodial care of each respective staff member and shall be used for authorized Church business only. Lost, stolen, or missing cards must be reported immediately to the credit card issuer and to the Church Administrator. Staff members are authorized to use their cards only for moderator approved purchases.

All receipts from use of the credit card shall be turned in to the Finance Manager within three (3) working days after the credit card statements have been received by the credit card holders. Any misuse, abuse, or violation of any of the above policy guidelines shall constitute sufficient reason for the revocation and surrender of the credit card to the Church Administrator. Credit cards shall be surrendered to the Church Administrator upon resignation or termination from the Church.

## **9. Special Gifts**

Special gifts including one-time gifts, bequests, deferred giving, and transfers shall be administered in accordance with the financial procedures of the Church and subject to the budget and spending authority established by the Session. All special gifts shall be recorded by the Finance Manager and acknowledged in writing to the donor, to include the date and description of the gift and any designation attached to it. Further guidelines for memorial special gifts and designated special gifts are presented below:

### **1. Memorial Special Gifts**

Memorial Special Gifts are those given to memorialize or honor a Church member or other individual. Such a gift may be either designated or undesignated, as described below. The family of the person memorialized or honored shall be notified of the receipt of such gifts, to include only the date and the name of the donor, and any designation attached to the gift. Upon request of the donor, and with the approval of the family of the person memorialized or honored and the Session, memorial gifts may be recognized in an appropriate fashion and place with a designation such as “To the glory of God in loving memory (or in honor) of ....”

### **2. Designated Special Gifts**

Designated special gifts are those which the donor intends to be used for a specified purpose such as the following examples:

- Mission and outreach programs
- Community outreach such as Habitat for Humanity, ECHO, or Manna on Meridian;
- Pastors’ Discretionary Accounts to assist the pastors in addressing unbudgeted needs that come to their attention;
- Seminary Fund (note: members cannot-designate monies for a particular individual due to IRS guidelines);
- Acquisition of special equipment or property to enhance Church programs.

Such intent may be indicated by the donor in writing, or confirmed in writing by the Church Administrator, and shall be recorded by the Finance Manager. The wishes of the donor shall

be honored to the fullest extent possible, consistent with law and church policy. The Session reserves the right to refuse any special gift that is contrary to the mission of the church or best interests of the Church, or that come with a continuing funding commitment by the Church.

Designated Special Gifts shall be deposited into the Church's designated fund ~~account~~ consistent with the designation. Expenditures shall be made in accordance with the Church financial policies and procedures then in effect. The Finance Committee will annually review Designated Funds which have not been spent for the designated purpose within two years of the donation, for possible reclassification to the General Fund. The Committee's recommendation to the Session for such reclassification shall be made only after consultation with the Pastor and the Finance Manager, and with the approval of the donor or donor's family if applicable.

### 3. Undesignated Special Gifts Less Than \$5,000

Undesignated special gifts in an amount less than \$5,000 shall be deposited into the Pastors' Discretionary Accounts for use by the pastors in furthering the mission of the Church. The monies shall be allocated to each pastor's account in equal amounts, subject to reallocation as determined by the Senior Pastor. Monies expended from the Pastors' Discretionary Accounts which are used to supplement committee budget line items shall be identified as such and included in the annual budget report to the Session of committee receipts and expenditures. Upon the total amount of undesignated special gifts being credited to the Pastors' Discretionary Accounts in a fiscal year reaching \$15,000, the Finance Committee shall recommend to the Session how any additional undesignated special gifts shall be allocated.

### 4. Undesignated special gifts of \$5,000 or more

Undesignated special gifts of \$5,000 or more shall be deposited into an Undesignated Special Gifts non-budget account for allocation by the Session upon recommendation by the Finance Committee.

*Revised March 2016*

## **FINANCIAL FORMS**

### **Forms**

**Purchase Order Form**

**Annual Moderator Approval of Purchasing Form**

**Handout for Moderators on Purchasing Policy**



# PURCHASE ORDER

2200 North Meridian RD; Tallahassee, FL 32303 • Phone 850-385-6151 Fax 850-385-6791

Expense Authorization: Specify items, materials, quantities, services, etc. Attach receipt if expense was paid personally. Attach Invoice if expense has been charged to the church account.

Please Check One:  Visa  Amex  Reimbursement Check  Check to be mailed to vendor

Vendor Or Person to be Reimbursed	Name: _____
	Address: _____
	Phone: _____
	Account # _____

COMMITTEE/STAFF MEMBER:	Charge to Line Item: (See back of form for account numbers)	DATE OF PURCHASE

QTY	ITEM #	DESCRIPTION	UNIT PRICE	LINE TOTAL
			SUBTOTAL	
			SHIPPING	
			TOTAL	

\*\*\* ANY CHARGES OR CHECKS OVER \$50.00 MUST BE SIGNED BY THE MODERATOR OF THE APPROPRIATE COMMITTEE PRIOR TO RECEIPT IN FINANCIAL OFFICE!

Moderators Signature (If Required)	Date	Requested by	Date
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**Appendix C**  
**Hand-out for Moderators**  
**Committee Budget & Purchasing Procedures**

**Committee Purchases**

A Purchase Order form submitted to the Finance Office and a receipt following the purchase **MUST** accompany any purchase made with church monies. The moderator must approve all purchases by either 1) Signing the Purchase Order form or 2) Sending the purchaser or staff member an email giving them permission to make the described purchase -- the purchaser must attach the email to the Purchase Order and receipt, or 3) For multiple purchases throughout the year, add the person's name to the "Annual Moderator Approval of Purchasing Form" (see form above) or send the Finance office a "blanket" email or statement providing permission for the purchases up to the budgeted line item amount.

**Reimbursements to Committee Members**

Committee Members who make purchases for a committee that need to be reimbursed **MUST complete a Purchase Order form AND attach a moderator permission email or have the moderator sign the Purchase Order form and attach receipts for reimbursement.** Due to Audit restrictions, we cannot cut any reimbursement checks without proper authorization.

**Committee Budget**

Committee moderators are responsible for insuring that the committee does not spend more than the committee allocated budget. It is permissible for individual line items to extend the budgeted amount as long as the total budget amount is not exceeded for the year. However, it is helpful for the budgeted line items to be as accurate as possible. Moderators should contact the Finance Manager during the year if he or she wishes to change line item budgeted amounts. A Committee Budget report will be emailed to moderators the Friday prior to committee night each month. Committees should review the budget monthly.

If you have any questions concerning purchasing, budgets, or other financial matters, please call or email the Finance Manager or the Church Administrator.