

MCFNC PRESENTATION

November 2018
Austin, Texas



The Church Treasurer's Manual



169 PAGES OF MANUAL & ...


- ▶ Two Formats
- ▶ Computer - for ease of navigation
- ▶ Printable - for a hard copy

HOW CAN I GET ONE?

▶ <https://app.box.com/s/5ecuytpbu4o1plbqz1sb38i26s9ou6hf>

▶ Email edd or diane or diane

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 - ▶ Chapter 7 Insurance and Bonding.
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RESOURCES.

- ▶ General Resources
 - ▶ Insurance Carriers
 - ▶ Personnel Resources
 - ▶ Stewardship Resources
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APPENDIX.

- ▶ Audits or Financial Review
 - ▶ Job Descriptions
 - ▶ Sample Policies
 - ▶ Leasing Church Property
 - ▶ Mission Funding
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CHAPTER ONE

INTRODUCTION

- ▶ Introduction Material
- ▶ Book of Order References
- ▶ GAAP
- ▶ Developing a Financial Team

CHAPTER TWO

FUNCTIONS OF A TREASURER

- ▶ Record Keeping
 - ▶ Bookkeeping
 - ▶ Contribution Receipts
 - ▶ Regular Financial Reviews
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CHAPTER TWO

FUNCTIONS OF A TREASURER

▶ VITAL PAPERS

- ▶ Copies and Updated
- ▶ Exemption Letter available
- ▶ Sending Per Capita

CHAPTER THREE

FINANCIAL REPORTING

- ▶ Monthly Reporting
 - ▶ Annual Reporting to church
 - ▶ Annual Reporting to members
 - ▶ Governmental Reporting
 - ▶ Unrelated Business Income
- 


CHAPTER THREE

FINANCIAL REPORTING

- ▶ Governmental Reporting
 - ▶ Payroll, exemptions, 990, etc
- ▶ Unrelated Business Income
 - ▶ Not how you spend, how you make

CHAPTER FOUR

INTERNAL CONTROLS

- ▶ Financial Controls
 - ▶ Internal Control Checklist
 - ▶ Leasing out the Church
 - ▶ Benevolence Accounts
 - ▶ Scholarships
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CHAPTER FOUR

INTERNAL CONTROLS

- ▶ Money Counting, two people
 - ▶ Deacon's Fund, Pastor's Acct
 - ▶ Scholarships
 - ▶ Fraud issues
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CHAPTER FIVE

RESTRICTIONS & INVESTMENTS

- ▶ Gift Acceptance Policy
 - ▶ Funds & Restrictions
 - ▶ Investment Policy
- 
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CHAPTER FIVE

RESTRICTIONS AND INVESTMENTS

- ▶ Receiving, general fund or restricted
- ▶ For what & How long is it restricted?
- ▶ Donor restrictions,
- ▶ Other restrictions,
- ▶ When and how to invest extra money

CHAPTER SIX

AUDIT OR FINANCIAL REVIEW

- ▶ Financial Review
 - ▶ External or Internal
 - ▶ What is Involved
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CHAPTER SIX

AUDIT OR FINANCIAL REVIEW

- ▶ Committee or CPA
- ▶ Exchange Services w/ others
- ▶ What is Involved

CHAPTER SEVEN

INSURANCE & BONDING

- ▶ Book of Order Direction
 - ▶ Master Policies
 - ▶ Transportation Issues
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CHAPTER SEVEN

INSURANCE & BONDING

- ▶ Inventory protection
 - ▶ Videos, pictures, lists
- ▶ Drivers, Logs, Maintenance

CHAPTER EIGHT

PERSONNEL

- ▶ E verify
 - ▶ Personnel Policy
 - ▶ Hiring and Firing
 - ▶ Minister's Compensation
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CHAPTER EIGHT

PERSONNEL

- ▶ Individual Files
- ▶ Hiring and Firing laws
- ▶ Proper wages
- ▶ Best benefit to pastor and church

CHAPTER NINE

STEWARDSHIP AND BUDGETING

- ▶ Stewardship Ideas
 - ▶ Developing a Budget
 - ▶ A Healthy Budget Process
 - ▶ The Narrative Budget
- 

CHAPTER NINE

STEWARDSHIP AND BUDGETING

- ▶ Kaleidoscope Conference
 - ▶ Why a Narrative Budget
- 

APPENDICES

SAMPLE POLICIES

▶

- ▶ Benevolence Fund Policy
- ▶ Cash Disbursements,
- ▶ Conflict of Interest,
- ▶ Counting Offerings,
- ▶ ETF, Credit Cards
- ▶ Endowment and Gifts

- ▶ , Ethics Policy,
- ▶ Gift Acceptance Policy
- ▶ Include the Church in your Will?
- ▶ Investment Policy
- ▶ Reimbursement Plan
- ▶ Suggested Records Retention

IMPORTANT DISCLAIMER.

- ▶ While this manual is provided in the hope it will assist you generally in answering questions, this document does not attempt to render legal, accounting, or other professional advice or services to you.
- ▶ If legal advice or other expert assistance is required, the services of a competent professional advisor should be sought.
- ▶ Indeed, before relying on information contained in this manual or any resource, including web sites, please consult with an attorney or other appropriate professional advisor licensed in your state.

CORRECTIONS & ADDITIONS.

- ▶ Available, no cost, through Diane, or me,
- ▶ Send all issues with content or grammar to me.
- ▶ If you think of something that would be helpful to include, let me know.
- ▶ If you have some "nit-picky" wording, spelling, grammar issue, send me the info.
- ▶ I want this doc to be useful and would like to keep it updated.

TREASURER'S TRAINING

EVERY YEAR

POWER POINT
PRESENTATION

COVERING ALL TOPICS

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