

Sample Church will build and maintain an operating reserve to assist in maintaining financial stability. The target for the operating reserve will be two months of general operating expenses.

Sample Church will allow designated gifts from the congregation for specific Board approved purposes (i.e. building fund, benevolence fund).

The Stewardship Board may designate surplus general fund income of Sample Church for specific purposes, upon recommendation by the Executive Pastor.

11.20 Procedures

During the annual budget preparation, upon recommendation by the Executive Pastor, the Board will review the operating reserve and set a target for funds to be set aside that year, if necessary. The Executive Pastor will be responsible to maintain the operating reserve.

Designated gifts will be received from the congregation and recorded in QuickBooks in separate funds from the general fund. Disbursements from these funds will be in alignment with the intent of the designated fund, unless an urgent financial need precludes that, and recorded in QuickBooks under the correct designated fund.

12.00 INTERNAL CONTROLS

12.10 Policies

The review of internal controls is one of the most important procedures the Board has for fulfilling its fiduciary responsibilities to Sample Church.

The Executive Pastor and Board Treasurer in consultation with the Bookkeeper establish internal controls pertaining to the accounting records.

The annual assessment of the financial records should include a review of current internal controls in place.

12.20 Procedures

Whenever there is a change in administrative personnel or a change in the operating structure of Sample Church, the Treasurer and Executive Pastor will meet to determine that the internal control system continues to meet the needs of Sample Church. If appropriate, the changes will be reflected in this accounting procedures manual.

There should be segregation of duties within the accounting cycle. The Bookkeeper who is responsible for cash disbursements should not be involved with cash received, signing checks, transferring money or establishing cash accounts or investments.

13.00 BUDGETING

13.10 Policies

Sample Church membership is responsible for approving the annual budget.

Sample Church Procedures Manual

J Spring



Sample Church Procedures Manual:

This book delves into Sample Church Procedures Manual. Sample Church Procedures Manual is a crucial topic that must be grasped by everyone, ranging from students and scholars to the general public. The book will furnish comprehensive and in-depth insights into Sample Church Procedures Manual, encompassing both the fundamentals and more intricate discussions.

1. The book is structured into several chapters, namely:
 - Chapter 1: Introduction to Sample Church Procedures Manual
 - Chapter 2: Essential Elements of Sample Church Procedures Manual
 - Chapter 3: Sample Church Procedures Manual in Everyday Life
 - Chapter 4: Sample Church Procedures Manual in Specific Contexts
 - Chapter 5: Conclusion
 2. In chapter 1, the author will provide an overview of Sample Church Procedures Manual. This chapter will explore what Sample Church Procedures Manual is, why Sample Church Procedures Manual is vital, and how to effectively learn about Sample Church Procedures Manual.
 3. In chapter 2, this book will delve into the foundational concepts of Sample Church Procedures Manual. The second chapter will elucidate the essential principles that must be understood to grasp Sample Church Procedures Manual in its entirety.
 4. In chapter 3, the author will examine the practical applications of Sample Church Procedures Manual in daily life. The third chapter will showcase real-world examples of how Sample Church Procedures Manual can be effectively utilized in everyday scenarios.
 5. In chapter 4, this book will scrutinize the relevance of Sample Church Procedures Manual in specific contexts. The fourth chapter will explore how Sample Church Procedures Manual is applied in specialized fields, such as education, business, and technology.
 6. In chapter 5, this book will draw a conclusion about Sample Church Procedures Manual. This chapter will summarize the key points that have been discussed throughout the book.
- This book is crafted in an easy-to-understand language and is complemented by engaging illustrations. It is highly recommended for anyone seeking to gain a comprehensive understanding of Sample Church Procedures Manual.

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