

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

**Michael Hoelscher**



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