1. Pastor Job Description and Duties

This position reports to the deacons. Primary function of position: As the spiritual leader of the church, the pastor is responsible for the overall ministry focus and direction of the church as a New Testament church and ministering to the spiritual needs of the entire congregation.

Specific responsibilities of position:

a. Lead the congregation in worship and Bible study times (i.e. Sunday morning/evening, Wednesday evening).

b. Plan and lead special worship services and Bible study emphasis.

c. Emphasize outreach/evangelism by working with the membership to ensure an appropriate, workable, systematic program of outreach; also witness training for the membership.

d. Provide administrative leadership and supervision for ministerial staff and all support staff to include conducting regularly scheduled meetings.

e. Serve as ex-officio member of church committees as assigned by Constitution and Bylaws.

f. Maintain a personal program of visitation for members who are shut-in, sick, bereaved, as well as for church prospects.

g. Arrange for substitutes to lead in services during his absence.

h. Work with church mission organizations in promoting current mission programs and/or projects and developing new missions program and/or projects.

i. Sunday School – recognizing that the Sunday School is the "growth arm of the church," plan with the Sunday School Director on a regular schedule promoting appropriate class organization, well trained teachers, appropriate literature and other teaching resources.

j. Prepare and present budget requests for the pastoral ministry to the Finance Committee, maintain the pastoral ministry expenses with the approved budget and provide adequate documentation for expenses.

k. Serve as ex-officio member of the church council.

2. <u>Minister of Music Job description and Duties</u>

Purpose: To provide leadership for the total music program of the church. Music is a very important part of Christian worship and aids the church's task of evangelism, Christian education and development of the whole person.

Qualifications: The person occupying this position:

1. Shall be a person of Christian faith and proven character, possessing a reputation for displaying responsibility to duties.
2. Shall display an appreciation for the contribution of music to the total church ministry and respect for the traditions of the church.
3. Shall possess a working knowledge of music and the capacity for rapport and leadership among the various age groups in the church.
4. Shall possess a willingness to cooperate with the volunteer musicians (organists, pianists, other instrumentalists) and pastor, and to coordinate his work with other church organizations and programs.

Duties and Responsibilities:

1. Shall select and lead singing hymns in all of the worship services of the church.
2. Shall work with the pastor in planning and conducting the order of all worship services.
3. Shall with the cooperation of the pastor, plan and conduct additional musical presentations on special occasions.
4. Shall rehearse with, train and lead the adult choir. In addition, shall organize, train and lead children and youth choirs and/or choral groups in keeping with their availability and interests. Volunteers may lead or assist with children and youth groups.
5. Shall use his own vocal and musical talents to perform services, as may be requested and can be worked into his schedule, for special church-related events such as community church meetings and associational meetings.
6. Shall prepare and recommend a music budget to the Finance Committee annually.
7. Shall be responsible for recruiting, training and scheduling technicians to operate the sound system.
8. Shall serve on the Church Council.
9. Shall oversee the duties and responsibilities of the organist and pianist.

Salaries and other Remuneration: The salary shall be determined by:

1. The contribution made to the church in time, expertise and experience.
2. The recommendations from Personnel Committee to the Finance Committee.
3. No paid vacation or sick leave will apply to this position when filled on a part-time basis.

Review Policy: The Personnel Committee will review annually or more frequently if requested by the Minister of Music, Pastor or Deacons. In the absence of a Personnel Committee, the responsibility of review shall belong to the Deacons.

Approval Authority: The establishment of this position and/or any major changes to the job description must be brought to the church membership for approval.

Revised September 2015

3. <u>Youth Minister Job Description and Duties</u>

Purpose: To establish the qualifications and responsibilities of the Student Minister.

Qualifications: The person occupying this position:

1. Shall be a born-again and a committed growing Christian spiritually and professionally.
2. Shall be one who possesses a sense of divine call to involvement in the life and work of the church.
3. Shall have Christian character consistent with the qualifications of pastors given in I Timothy 3:1-8.
4. Shall exemplify a commitment to the church by his presence and participation in education, worship and ministry programs.
5. Must possess basic computer and social media skills.

Work Schedule:

1. Shall work part time for 52 weeks. The number of hours will be determined by the Personnel Committee with input from the Student Minister and Pastor.
2. The Basic Requirements for Student program/activities must be planned, organized, scheduled and presented and/or supervised. The Student (Grades 6-12) Program will include but not limited to the following:
    a. Weekly Bible Study
    b. Retreat/conference
    c. Local mission project in the community.
    d. Monthly special fellowship (an evening out).

Responsibilities:

1. Shall be accountable to the Personnel Committee and Pastor:

a. regarding programs and/or activities for Students (Grades 6-12)
b. programs and activities are subject to approval by the Pastor and/or Personnel Committee

2. Shall meet on a quarterly basis with Pastor to discuss goals and planned activities. See Pastor for an appointment.
3. Shall prepare and submit an annual plan with budget needs on October 1. Submit copies to Pastor, Personnel Committee and Finance Committee. The majority of the budgeted monies shall be used for ministry and ministry related materials. The monies may not be used to supplement activities and/or trips with the exception of the Director and chaperones expenses. Based upon the Director's discretion and the Personnel Committee's approval some Monies may be used for hardship cases.

4. Plan, attend, coordinate and supervise activities and retreats provided for the Students. Detailed planning to include event itinerary, costs, transportation and supervision plans. Schedule group meetings with parents before over-night trips.
5. Communication with parents and students is very important.
6. Fundraisers planned and directed to aid the financial needs of programs and participants.
7. When there is a need to be away, use adult volunteers to lead programs and/or events.
8. Responsible for publishing a quarterly calendar of Student Events.
9. Shall recommend your choice of Bible Study materials to the Pastor. The materials will be purchased from the budgeted monies for Students.
10. These responsibilities and duties are subjected to change by the Personnel Committee.
11. Shall serve on the Activities Committee.

Salaries and other Remuneration:

1. The beginning salary and subsequent increases shall be determined by Finance Committee based upon recommendations from the Personnel Committee with final approval from the church membership.
2. No paid vacation or sick leave will apply to this part-time/full-time position.
3. Cash advances or reimbursements shall be made for expenses incurred during overnight trips and admissions fees (receipts are required).

Review Policy: This position will be reviewed by the Personnel Committee annually, except when otherwise requested by the Pastor, Deacons, or the person occupying the position. In the absence of a Personnel Committee, the responsibility of review shall belong to the Deacons.

Approval Authority: The establishment of this position and/or any major changes to its content must be brought to the church membership for approval.

Revised January 2018

4. <u>Children's Minister Job Description and Duties</u>

Purpose: To establish the qualifications and responsibilities of the Children's Minister.

Qualifications: The person occupying this position:

1. Shall be a born-again and a committed growing Christian spiritually and professionally.
2. Shall be one who possesses a sense of divine call to involvement in the life and work of the church.
3. Shall have Christian character consistent with the qualifications of pastors given in I Timothy 3:1-8.
4. Shall exemplify a commitment to the church by his/her presence and participation in education, worship and ministry programs.
5. Must possess basic computer and social media skills.

Work Schedule:

12. Shall work part time for 52 weeks. The number of hours will be determined by the Personnel Committee with input from the Children's Minister and Pastor.

Responsibilities:

1. Shall be accountable to the Personnel Committee and Pastor:

a. Regarding programs and/or activities for Preschool and Children (K4-Grade5).
b. Programs and activities are subject to approval by the Pastor and/or Personnel Committee.

2. Shall meet on a quarterly basis with Pastor to discuss goals and planned activities. See Pastor for an appointment.

3. Shall prepare and submit an annual plan with budget needs on October 1. Submit copies to Pastor, Personnel Committee and Finance Committee. The majority of the budgeted monies shall be used for ministry and ministry related materials.
   The monies may not be used to supplement activities and/or trips with the exception of the Director and chaperones expenses. Based upon the Director's discretion and the Personnel Committee's approval some Monies may be used for hardship cases.

4. Plan, attend, coordinate and supervise activities provided for the Children:
   a. Bible Study – weekly
   b. Activities – quarterly
   c. Plan, attend and coordinate one additional summer activity not to include Vacation Bible School or Sports Camp.
   d. Vacation Bible School in the summer

5. Communication with parents and students is very important.
6. When there is a need to be away, use adult volunteers to lead programs and/or events.
7. Responsible for publishing a quarterly calendar of Children's Events.
8. These responsibilities and duties are subjected to change by the Personnel Committee.
9. Serve on the Activities Committee.

Salaries and other Remuneration:

4. The beginning salary and subsequent increases shall be determined by Finance Committee based upon recommendations from the Personnel Committee with final approval from the church membership.
5. No paid vacation or sick leave will apply to this part-time/full-time position.
6. Cash advances or reimbursements shall be made for expenses incurred for admissions fees (receipts are required).

Review Policy: This position will be reviewed by the Personnel Committee annually, except when otherwise requested by the Pastor, Deacons, or the person occupying the position. In the absence of a Personnel Committee, the responsibility of review shall belong to the Deacons.

Approval Authority: The establishment of this position and/or any major changes to its content must be brought to the church membership for approval.

Revised February 2018

5. <u>Ministry Assistant Job Description and Duties</u>

Purpose: To establish the qualifications and responsibilities of the Ministry Assistant.

Qualifications: The person occupying this position:

1. Shall be one who expresses and demonstrates Christian faith.
2. Must have proven character with a reputation that readily displays responsibility and dedication to the preservation of confidentiality in this position.
3. Must be proficient in Microsoft Word, Excel and Publisher computer programs.
4. Must have general knowledge of church policy and procedure.
5. Must be willing and available to attend seminars and/or workshops, which will improve professional skills.
6. Must have the ability to draft and/or prepare final form correspondence from verbal instruction received from the pastor, staff and/or other authorized member of the church.
7. Must be proficient or willing to learn PowerChurch computer program.

Duties and Responsibilities: The Ministry Assistant shall consult with the Pastor when planning daily duties and responsibilities. This position will be responsible for, but not necessarily limited to, the duties listed below:

1. Assist staff members.
2. Provide administrative support for the pastor which includes typing correspondence, creating and maintaining a filing system, answering telephone, scheduling appointments, and receiving visitors.
3. Inventory and purchase office supplies.
4. Order maintenance on equipment.
5. Deposit offering on Monday in the bank. Enter contributions into data base.
6. Analyze need, research and recommend purchase of new equipment.
7. Maintain the church calendar. Schedule church facilities according to policy. Maintain schedule for use of bus.
8. Maintain the Sunday School, discipleship small group studies and Mission organizations records and files; reconcile, compile and type rolls and reports. Assist the Directors and/or leaders of these divisions with ordering literature and other materials.
9. Maintain the church mailing list. Compile, edit and publish the monthly *Newsline* publication and additional promotional materials and mail outs.
10. Maintain the church roll recording births, deaths, new members, transfers.
11. Maintain prospect and visitation files.
12. Maintain Deacon Family notebooks each year as rotations occur.
13. Assist organizational directors in compiling literature orders; open, check and distribute literature.

14. Maintain a general church file separate from the Pastor's file.
15. Operate all office equipment.
16. Assist the church treasurer/financial assistant in the preparation of all required financial reports and/or special correspondence and distribution of the same.
17. Provide clerical assistance for fundraisers and/or promotional programs.
18. Perform the duties of the church clerk, if elected to the position, otherwise assist the church clerk with minutes and reports.
19. Retrieve messages from answering machine on a regular basis and forward them to the designated persons. Check & handle email messages.
20. Notify service volunteers of their weekly rotations. This includes Deacons, Ushers, Nursery workers, Security, Children's Church, Tellers and Bus Ministry.
21. Verify and turn over to Financial Assistant all invoices to be paid.
22. Type weekly bulletins. Work with music minister to coordinate.
23. Stock the pews with pens and offering envelopes as needed. Order and distribute offering envelopes each year.
24. Pick up mail from mailbox on a routine basis.
25. Keep electronic sign updated on a weekly basis.

Salary and other Remuneration: The number of hours required on a weekly basis and specific office hours shall be determined after consultation with the Pastor and Personnel Committee. The salary shall be determined by Finance Committee base upon recommendations from the Personnel Committee. No paid vacation or sick leave will apply to this position when it is filled on a part-time basis.

Review Policy: The Personnel Committee will review annually or more frequently if requested by the Ministry Assistant, Pastor, or Deacons. In the absence of a Personnel Committee, the responsibility of review shall belong to the deacons.

Approval Authority: The establishment of this position and/or any major changes to its content must be brought to the church membership for approval.

Revised September 2018

6. Caretaker Position Job Description and Duties

Purpose: To establish the responsibilities and define the general duties of the Caretaker, who is under the supervision of the Pastor.

Duties and Responsibilities:

1. Shall gather all trash on Monday (nursery, kitchen, all restrooms, any Sunday School area that had food on Sunday) and place in the outdoor bins by the kitchen. Replace trash cans liners, as needed.
2. Shall open and close all buildings at appropriate times. In addition, adjust and reset heating and cooling anytime the church is in use.
3. Shall set alarm system.
4. Shall fill and empty Baptistery, as needed.

Salaries and other Remuneration:

The salary shall be determined by the Finance Committee based upon a recommendation from the Personnel Committee. No paid or sick leave will apply to this position when it is filled on a part-time basis.

Review Policy:

The Personnel Committee will review annually or more frequently if requested by the Property and Space Committee, Pastor or Deacons. In the absence of a Personnel Committee, the responsibility of review shall belong to the Deacons.

Approval Authority: The establishment of this position and/or any major changes to the job description must be brought to the church membership for approval.

Revised March 2018

7. Deacons Duties.

Following the New Testament pattern of the deacon as servant and guardian of harmony within the local fellowship, toward that end, the deacons of Nine Forks Baptist Church perform the following:

1. Meet on a regular basis, usually with the pastor present, to discuss matters relative to harmony among the members and ways to enhance the church's ministry.
2. Make recommendations, which grow out of the above discussion, to the congregation for action.
3. Prepare and help serve the Lord's Supper.
4. The deacon chairman will represent the body of deacons on the church Finance Committee and will attend Finance Committee meetings as needed.
5. Counsel with the pastor and recommend to him in matters relating to the harmony, fellowship, and outreach of the church.
6. Be sensitive to and help meet the spiritual, emotional, and economic needs of the ministerial staff.
7. Minister alongside the pastor to families who constitute the church's membership and to others who need Christian ministry. Our church families are assigned to deacons for the purpose of fulfilling what is known as the Deacon Family Ministry. Through this ministry deacons will:
    a. Minister to families through prayer.
    b. Make home visits in cases of death, serious illness, or other crisis.
    c. Make hospital and nursing home visits.
    d. Correspond with member families by letter at least once per year.
    e. Put forth special effort to speak to all visitors at church services, including the practice of one deacon joining the pastor at the door each Sunday to speak to people as they exit.
    f. Participate in a monthly program of visitation, primarily to the more recently discovered prospects and the parents of R.A's and G.A.'s whose children attend only those Wednesday night meetings.
8. Maintain confidentiality in all sensitive issues where it is needed and/or requested.
9. Authority – While deacons should not act as church managers, they are elected from the church congregation and are, therefore, attuned to the collective will of the church. It should be the intent of all church committees to keep the deacons informed on a regular basis of any pending matters before their committee.

8. Church Officer's Duties

a. Trustees

The trustees shall, as provided by law and action of the church, hold in trust the titles of all property of the church and shall represent the church in all matters of legal responsibility regarding the purchase, improvement and disposal of church property. They shall execute all legal papers relating to the church as the church may direct. They shall have no power to buy, sell, mortgage, lease or transfer any property of the church without a specific vote by the church authorizing such action; neither shall they have any control over the use of the church property except by vote of the church.

The church shall elect at least three (3) members to serve as trustees.

b. Moderator

The moderator shall preside at all business meetings or conferences of the church except when at his request or his absence, the vice moderator will preside. The moderator will acquaint himself with parliamentary procedure, the Constitution and Bylaws of the church and the purpose of each business meeting.
Neither the pastor nor chairman of deacons shall be eligible for election to the position of moderator or vice moderator.

c. Clerk

It shall be the clerk's duty to attend, or be represented by the associate clerk at all church business meetings or conferences. To keep accurate records of all business meetings or conferences, to keep an accurate record of all business transactions, as directed by a church officer. The clerk will preserve and maintain in the church office all papers and valuable letters and records that belong to the church, including a register of names of members, with dates of admission, dismissals or death. The clerk will preserve a true history of the church and preserve a record of the Constitution and Bylaws of the church and any changes or amendments.

d. Treasurer

It shall be the duty of the treasurer, with the assistance of the financial secretary and a CPA to maintain records of all church receipts and disbursements and to pay by check all expenditures according to the approved church budget and upon proper authority. The treasurer will provide to the church monthly an itemized report showing the current fiscal status of the church. Copies of all financial reports will be recorded and filed by the church clerk.

9. Ministry Director's Duties

The directors shall provide leadership in accordance with New Testament teachings and in cooperation with the pastor, staff and fellow directors. The directors shall make reports upon request to the deacons and to the church at regular conferences.

a. Men's Ministry

It shall be the responsibility of the Director to provide leadership for the activities and/or projects of the organization; to provide a related annual budget request to the Finance Committee; to maintain records; create reports and secure materials related to the operation of the organization.

b. Children's Ministry

It shall be the responsibility of the Children's Church Director to choose the curriculum with the Pastor's approval, secure all materials necessary for the curriculum, recruit volunteers to staff the program and notify the volunteers in a timely manner as to their responsibilities.

c. Women's Ministry

It shall be the responsibility of the Women's Missions Director to provide leadership for its activities and/or programs. Also, the director must provide an annual budget request to the Finance Committee, maintain records, and create reports as needed and secure materials related to the operations of this ministry.

d. Nursery Ministry

The director shall be responsible for securing and notifying volunteers to staff the nursery for all church services as needed; also monitor the nursery supplies and replenish on a regular basis.

e. Sunday School Ministry

It shall be the responsibility of the Sunday School Director to provide leadership for class organization and activities of Sunday School. The Sunday School shall be divided into departments and classes for all ages. The director will maintain records, create reports as needed and secure materials related to the operations of Sunday School. Choosing the appropriate teaching materials will be a joint effort between the pastor and director.

The director shall also maintain a master roll of Sunday School classes, award annual perfect attendance certificates, and provide Sunday School teachers a list of prospects made from visitors and known prospects in the community.

f. Vacation Bible School Ministry

The director, along with the pastor, shall select the curriculum for VBS, recruit and train workers, plan a daily schedule for students and teachers and preside over the Vacation Bible School.

Also the director shall make classroom assignments, plan for registration, help secure the necessary materials needed for each class, maintain records and provide reports as requested.

g. Youth Ministry

h. Bus Ministry

10. Committee Duties

a. Activities Committee
This committee shall plan and execute recreational and fellowship activities for all age divisions and/or church-wide activities. When appropriate, plan with the appropriate staff.

b. Benevolence Committee
This committee shall discover, certify and minister to any real need arising in the community especially among the church family. The committee will attempt to convey that this ministry is God's love in action through Nine Forks Baptist church.
The committee shall be responsible for distribution of benevolent funds according to the guidelines of the church. When a special or unique request or a request of a sizable nature occurs, the committee may seek the counsel of the pastor and deacons.
The committee shall have available a list of groups, organizations, institutions and agencies in Pickens County which can help a person or family in need of assistance**.**

c. Bereavement Committee
This committee shall be responsible for providing at least one meal for up to 25 people to a family in which the deceased person or any family member of his/her immediate household is a member of this church. Also included is a household in which a death occurs in the immediate vicinity of the church who has no meaningful relationship with this or any other church and to whom there is no food ministry at the time of death.

d. Cemetery Committee
The duties of the cemetery committee are follows:

1. Assist members with locating and reserving burial plots.
2. Maintain cemetery records.
3. Ensure payment of fees due for burial when applicable.
4. Approve the opening of graves.
5. Supervise the erection of grave markers.
6. Supervise the upkeep of the cemetery. The groundskeeper and the cemetery committee is authorized to remove undesirable objects from the cemetery at any time.
7. Evaluate and recommend future improvements and/or expansion of the cemetery.

The cemetery committee is bound by the published guidelines entitled Guidelines for Burial adopted on February 24, 2002. Any permanent changes or exceptions to these guidelines must be brought before the church at regular or special conference for vote.

e. Constitution and Bylaws Committee
The committee is responsible for reviewing proposed changes to the Constitution or Bylaws and making recommendations to the church for any amendments. The

committee shall print and distribute copies of the Constitution and Bylaws and any amendments.

f. Finance Committee (See Appendix: Financial Manual)

The committee shall develop an annual church budget to be presented to the church for approval on or before the last Sunday in August based upon the following considerations:

1. The programs of ministry in which the church chooses to engage
2. Requests made known to the committee by organization leaders and other committee chairpersons
3. Personnel salary and fringe benefit needs
4. Ongoing utility, maintenance, insurance and other needs related to the facilities
5. The record of giving and the potential giving of church members

The proposed budget will be made available to the congregation at least one week before approval. During the year, when the need arises for a budget amendment, the Finance Committee is responsible for developing and submitting a proposed amendment to the church.

The annual budget and any related amendments must be approved by a majority vote of those members present and voting in a regular business conference.

Other duties of the Finance Committee are:

6. Assist the pastor with an on-going program of stewardship education among church members
7. Review quarterly the expenditure of funds made in view of the funds budgeted for each item
8. Authorize the expenditure of unbudgeted funds
9. Appoint and supervise a team of tellers whose duty will be to count and/or transport funds after each service.

g. Church Council Committee

The primary functions of the council shall be as follows:

1. To recommend to the congregation suggested objectives and church goals,
2. To review and coordinate program plans recommended by church officers, organizations, and committees, and
3. To recommend to the congregation the use of “calendar time.”

The council shall have as regular members the Pastor, Minister of Music, Minister of Children and Youth, Sunday School Director, Mission’s Director, and chairman of deacons.

h. Flower Committee

This committee shall be solely responsible for flowers in the auditorium and vestibule areas for additional decorations on special dates such as Easter, Thanksgiving, Christmas, etc. This committee must approve all flowers and decorations placed in these areas. The committee shall solicit and encourage families, individuals, and church groups to place flowers in the church building as memorials or in honor of other persons.

i. Hospitality Committee

This committee shall be charged with the following responsibilities:

1. Supervise the use of the kitchen and kitchen equipment at all functions planned by the committee.
2. Supervise the setting up and subsequent removal of all tables, chairs, decorations, etc. planned by the committee
3. Equip the kitchen with the necessary cooking containers, utensils, and all other supplies as funds permit.
4. Maintain a current inventory on kitchen equipment and supplies
5. Plan and make necessary reservations (in church office) for church wide fellowship meals and refreshments for special occasions.

j. Nomination Committee

The Nominating Committee coordinates the staffing of all church leadership positions that are filled by volunteers.

The committee shall have the responsibility of presenting to the church annually, and at such times as may become necessary, the names of all nominees for all volunteer positions to be elected by the church. The committee shall be required to begin its deliberations each year early enough to have its work completed and submitted to the congregation on or before the last Sunday in August.

The Nominating committee shall maintain at least one holdover member each year to serve as chairperson the following year.

k. Personnel Committee

The purpose of the Personnel committee is to assist the church in matters that relate to personnel employment, remuneration, relationships, and terminations. The committee shall serve in both employment and advisory capacities as follows:

1. It will interview and recommend to the church the employment of ministerial staff, ministry assistants and custodial staff, except the pastor, as authorized by the church.
2. It shall study and recommend to the church the need for additional and/or decreased staff positions when requested by the pastor.
3. It shall serve in an advisory capacity to the pastor and other personnel in regard to their relationships, job performance and possible termination.
4. It shall prepare and keep job descriptions for all paid staff persons updated.

5. It shall make recommendations to the Finance Committee concerning salaries, fringe benefits, continuing education and reimbursements of expenses for personnel.

l. Property and Space Committee

The purpose of this committee is to assist the church in the care, maintenance, repair and use of all property and building. Some specific duties include, but not limited to, the following:

1. Inspect periodically all properties and buildings with a view toward preventive maintenance and repairs, initiating these as needed.
2. Develop and recommend to the church policies and procedures to be followed in reference to the use of all facilities, taking into account liability risks, insurance coverage, etc.
3. Make budget requests to the Finance Committee for the purposes of insuring the budgeting of funds necessary for maintenance and purchases.
4. Work with the church program organization leaders in regard to the effective utilization of space, assisting in the coordination of necessary changes.
5. Maintain oversight of the work of all custodial personnel communicating to them the committee's expectations and reporting to the pastor any deficiencies in job performance should such deficiencies occur.
6. Shall award contracts for the upkeep of the grounds including cemetery.
7. Authorize the purchase and repair of all custodial equipment in keeping with budget limitations and availability of funds.

m. Shower committee

This committee shall be responsible for arranging and hosting household and/or baby showers for every member or spouse of a member of the church, except in cases where such a shower is being planned for church-wide participation by family and/or friends outside the church membership.

All showers are to be announced at least two weeks in advance.

n. Audio/ Video Committee

This committee shall make copies of weekly Sunday sermons on CD or DVD to be delivered to members of the church and community, who, because of age or other physical limitations, are unable to attend the Sunday church services. The audio and video equipment should be cleaned periodically and replaced as needed. A member of this committee should be available, if possible, for funerals and other events where audio/video equipment is needed.

o. Ushers Committee

This committee shall be expected to have some of its members stationed in the vestibule at least ten minutes prior to the beginning of each service that is to be held in the auditorium. They will greet all that enter, give out bulletins and other materials as

requested, instruct parents with babies concerning the availability of the nursery and assist in any manner necessary with seating.
Also, ushers shall lead in offertory prayers as requested, receive the offering in an orderly and dignified manner, and deposit the offerings at a designated area for counting and handling by tellers.

p. Bus and Maintenance Committee
This committee shall be responsible for all routine maintenance and repairs that are necessary for the safe operation of the church van. It shall make recommendations to the Finance Committee concerning adequate insurance coverage.

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Appendix: <u>Financial Manual</u>

Introduction

We worship through our tithes and offerings. It is a biblical truth that everything we have belongs to God. We are stewards of God's grace and His benevolence.

Churches have the responsibility to protect the integrity and reputation of the church and the church treasurer. Church treasurers are gifted and valuable resources of the church, especially when they are volunteers. Confidentiality is paramount while dealing with contributions. The regulations of the Internal Revenue Service are our guide. There are many unique and sometimes technical legal rules that apply to church finances.

Cash

I. Checks will never under any circumstances be cashed out of Sunday offerings, weekday receipts, or any other money.
II. Bank will be notified in writing never to cash checks made payable to the church.
III. Checks will never be made payable to "Cash."
IV. All bank accounts using the church's name and/or tax number will be reported on the financial reports.

Receipts

Counting Committee

I. The Counting Committee will consist of three (3) to five (5) church members elected annually.
II. Spouses and immediate family members shall not be on the Counting Committee at the same time. Immediate family members include grandparents, parents, children, and grandchildren.
III. A Counting Committee team of two (2) Counting Committee members will count all money received Sunday morning and Sunday night. Hereafter, this team will be referred to as "Counting Partners."
IV. Counting Partners will rotate teams and individuals each week so that no two persons are repeatedly on the same team.

Counting and depositing money received on Sunday

I. Duly elected Counting Partners only can open offering envelopes, count money, prepare deposit slips, and take deposits to the bank.
II. All money received will be deposited in bank.
III. One of the designated Counting Partners will take the locked deposit bag to the bank immediately after deposit is prepared.

Sunday School and Worship Service offerings

I. Offering envelopes shall not be opened in the classroom or by any Sunday School officer.

II. The class secretary records amount of offering on the face of the envelope on the Sunday School report (never opening the envelopes) and gives the sealed offering envelopes and loose cash along with the class report to the Secretary of the Sunday School.

III. The Secretary of the Sunday School will record information from class reports and then give offering envelopes and loose cash to designated Counting Partners for that Sunday. From this time forward the Sunday School offering will always be in the presence of two or more persons.

IV. The Counting Partners will place the Sunday School offering on the communion table in full view of Counting Partners and other members.

V. At the end of the worship service, the Counting Partners for the day will:

A. Immediately retrieve the bank bag with the money collected in the offering plate by the ushers and take them to a secured room.

B. Count loose money, record it on offering report, and set it aside.

C. Open offering envelopes, verify that the check is signed and made out correctly to the church. Verify the amount on the front of envelopes matches the amount removed from the envelope, and make notation in red ink of any discrepancies. Both Counting Partners will initial any changes.

D. Stamp envelopes and checks with "Not Tax-deductible" when applicable and notify donor gift is not tax-deductible. Charitable contributions must comply with IRS rules and regulations.

The following resources are available to assist in clarifying gifts that are not tax-deductible: "Ministers Tax Guide" for Southern Baptist Ministers (published annually by GuideStone Financial Resources, SBC) and "Church & Clergy Tax Guide" by Richard R. Hammar (published annually, 1.800.222.1841).

E. Total the amount of the money removed from the envelopes and the amount on the face of the envelope and be sure the two balance.

F. Stamp all checks with "For Deposit Only" stamp.

G. Prepare the deposit slip and offering report in triplicate, after both Counting partners have counted the money independently, both will sign the offering report.

H. Attach the second copy of the deposit slip to the original of the offering report and file them in locked file at the church.

I. Place all money and deposit book in locking bank bag and lock it in the presence of both Counting Partners with one person keeping the key and the other taking the locked deposit bag to deposit it in the bank.

Weekday payments and offering

I. A numbered receipt book in triplicate will be used for all money and checks received during the week. All three (3) copies are required to void a receipt.

II. Fundraiser and activity payment money

A. All cash and checks from fundraising event

1. Two persons will count the money and write a receipt indicating fundraising event and amount.

2. The money will be placed in locking bank bag along with two copies of the receipt and locked in the presence of both persons preparing deposit.
3. One person will keep the key and receipt book and the other will place bank bag in night deposit box.
4. Designated person will go to bank, open bag, verify money matches receipt, and make deposit.
5. All money received will be deposited in bank within twenty-four hours.

B. All cash and checks received by church officers and staff
1. Person receiving money or check will write a receipt indicating purpose for money and the amount, sign receipt, and then give or mail the original receipt to donor.
2. The second copy of the receipt and the money and/or check will be given to the Chairman of the Counting Committee for depositing process on Sunday.

Expenditures

Checking Account

I. The church will vote on persons authorized to sign checks.
A. Two signatures will be required.
B. No more than one person in a family will be authorized to sign checks.
C. No more than one staff member will be authorized to sign checks.
D. Checks will not be signed blank.
E. Persons signing checks will review and initial all bills/invoices before signing checks. This person is accountable for checks signed and should question anything irregular.

II. Reconciliation of bank accounts
A. The church will designate a person to reconcile all bank accounts. This person will not handle any money/deposits, approve bills, or sign checks.
B. All checking accounts will be reconciled monthly.
C. Savings accounts and certificates of deposit will be reconciled upon receipt of statements.

III. Bank Control
A. The bank will be notified in writing:
1. Never cash a check payable to the church.
2. A letter of authorization from the church is required to open new accounts in the church's name with church's tax number.
3. A letter of authorization from the church is required before any changes are made to the present accounts in the church's name with the church's tax number.

B. The bank will send the bank statements directly to the church-designated person designated for reconciling.

IV. Authorization to approve bill payment
A. The church will vote on persons authorized to approve payment of bills. These persons will be knowledgeable of the budget and will question anything irregular, as they will be accountable for bills they approve.

B. Supervisors will approve payment of hourly wage persons before paychecks are written.

Disbursements

I. Budget Expenses

A. Receiving merchandise

All merchandise received will be verified with the invoice or packing slip and signed by person receiving merchandise. This invoice or packing slip is then attached to the statement.

B. Approval for payment of bills

Church-designated person will approve all bills before they are paid. Bills will be stamped "Approved" and signed by person approving payment.

C. Verification of all mission gifts and other designated gifts

1. Each month the person designated to reconcile bank statements will verify amount of the checks for mission gifts and designated gifts against amount shown in financial report.

D. Salaries

1. Ordained and non-ordained employees will be paid according to amount set up in current budget.
2. The Personnel Committee will decide employee or self-employed classification of persons hired according to guidelines set forth in the current SBC "Ministers Tax Guide", (GuideStone Financial Resources of the SBC) section entitled "Determine whether each church worker is an employee or self-employed."
3. Any bonus, anniversary, birthday gift, etc., given to an employee is taxable when given from the church.

E. Hourly Pay

1. Employee will keep a written record of the time spent working, sign time sheet approving time, and then give to supervisor for approval.
2. Supervisor will verify time and approve payment of time sheet before paycheck is written.

F. Benefits

Any benefits such as insurance and retirement paid directly to an employee will be reported as taxable income.

1. Retirement

The church will pay ____% of wages for all full-time employees (ordained and non-ordained) to "Church Retirement Plan" GuideStone Financial Resources of the Southern Baptist Convention. Ten percent of salary (and housing allowance) is suggested. Contact MBCB for details.

2. Medical Insurance

   The church will pay (to the insurance company) for church-approved medical insurance policy on all full-time employees (ordained and non-ordained) according to church policy. Also, consider term life and disability insurance. This plan must be in writing. Contact MBCB for details.

3. Vacation and Sick Pay

   The Personnel Committee will approve payment of vacation and sick pay for both ordained and non-ordained personnel.

4. The bookkeeper will keep a record of available vacation and sick days as well as vacation/sick days taken.

G. Credit Cards
   1. Two business credit cards will be acquired with the church-approved limit for church authorized purposes.
   2. The credit cards will be kept in the church office with person getting credit card signing in and out on log.
   3. Receipts will be required at the time the credit card is turned in.
   4. Credit cards will be used for church business only.
   5. Receipts must be approved and reconciled with statement before payment is made.
   6. After reconciliation the new balance will be paid in full to avoid paying a finance charge.

H. Petty Cash
   1. The church-approved amount for petty cash will be reported on the financial reports as an asset under cash.
   2. A numbered petty cash voucher will be required for each disbursement regardless of how small. This voucher must be dated, signed by person receiving the cash as well as the person issuing the cash, and must have receipt or bill attached for processing.
   3. Reconcile petty cash before reimbursing it. For petty to balance, the total of petty cash vouchers plus any cash must equal total amount of church-approved petty cash.
   4. Person reconciling bank statement should also reconcile petty cash each month.

Reimbursements

A church-designated person must approve all reimbursements before payment is made.
(Reimbursements and allowances are not the same! Reimbursements are totally separate from an employee's salary.)

I. Business Reimbursement
   A. Substantiated (documented) business expenses of employees will be reimbursed from the budgeted church funds in accordance with church-approved reimbursement policy

and limit set up in Budget. Required substantiation for business expenses is paid receipts for all purchases and paid receipts with names of persons involved along with purpose for all hospitality receipts. This includes expenses for: convention/conferences, library, continuing education, hospitality, and car. A computer is considered either a personal item of the employee or church property. When the item is deemed church property, then the church must pay the (monthly) expenses to the provider and reimbursement is not allowed; if not church property, the employee must pay for the item from salary.

Note: A cell phone is considered personal property and is not reimbursable.

(Note the difference between accountable reimbursements and benefits. Benefits include medical insurance, term life, retirement, etc. These are not reimbursable items. Medical insurance is paid to the carrier and is to be stated in a medical policy.)

II. Car Reimbursement
   A. Employees will be reimbursed from the budgeted church funds for business-related travel per mile as stipulated in church reimbursement policy. A mileage log is required for verification of mileage. (The IRS usually changes the mileage rate annually.)

III. Budget Reimbursement
   A. Budgeted expense items for the church purchased by staff or church members will be reimbursed up to limit stipulated in the budget upon presentation of a paid receipt. *(Among the items that can be reimbursed include: library, convention/conferences, continuing education, and hospitality expenses. Health insurance and cell phones are not included in this list.)*

Contribution Records

All designated accounts and purpose for account will be approved by the church and recorded in the Church Minutes.

I. Total contribution postings must always equal "Total envelopes" on offering report.

II. Designated Accounts
   A. Tax-deductible designated gifts:
      1. All gifts designated for church approved projects (not individuals) will be recorded as tax-deductible gifts.
   B. Not tax-deductible designated gifts:
      1. All gifts designated for an individual will be recorded as not tax-deductible.

         The following resources are available to assist in clarifying gifts that are not tax-deductible: "Ministers Tax Guide" for Southern Baptist Ministers (published annually by GuideStone Financial Resources, SBC) and "Church & Clergy Tax Guide" by Richard R. Hammar (published annually, 1.800.222.1841).

   C. Retention of offering envelopes:
      1. Retain all offering envelopes for five (5) years after date of annual statement.

III. Payment for purchases
    A. Payment for any purchases, such as fundraisers, suppers, etc., will not be recorded as contributions.
IV. Contribution Statements
    A. Annual contribution statements will be mailed to donors by the 31st of January each year.
V. Non-monetary or tangible gifts
    A. A statement on church letterhead stationary will be sent promptly to person giving non-monetary gift stating the following:
        1. Name and address of person giving gift,
        2. Detail description of the item including age and condition,
        3. Date the gift is received at the church.
    B. Note: the value of the property **will not** be stated on this statement, as it is the donor's responsibility to get the appraised value amount to be used for tax purposes.
VI. Fund raising
    A. The church will not provide charitable contribution statements for fundraising events.

Financial Policy Review

The purpose of a Financial Policy Review is to evaluate how well the adopted policies are being observed and if the implemented policies are efficiently achieving the desired purpose. Properly conducted annual reviews can reinforce adopted policies, reveal weaknesses in implementing policies, and expose policies that may not be effective.

I. A Financial Policy Review will be performed annually without notification to persons involved in implementing policies. The persons performing review will randomly select three months for the review.
II. Committee
    A. The church will elect a committee of three persons to perform Financial Policy Review.
    B. A report of the review will be first shared with the Stewardship or Finance Committee and the Personnel Committee and then with persons implementing policies.
III. Cash
    A. Review cancelled checks in the bank statements to verify no checks were made payable to "Cash."
    B. Look at checks payable to the church to verify they were deposited and not cashed.
IV. Bank Accounts
    A. Once a year write a letter to banks with which you do business and request a list of accounts with balances using your church's name and/or tax number. Verify these accounts against accounts being reported on financial reports.
V. Receipts
    A. Review rotation list for Counting Partners to make sure teams and individuals are being rotated each week.
    B. Confirm the Counting Partner taking the deposit bag to the bank does not have key in his or her possession while deposit is in his or her custody.

C. Ascertain Sunday School class secretaries are not opening offering envelopes in class and the general secretary is not opening offering envelopes when compiling weekly report.
D. Compare Offering Report to:
    1. Total report to amount of deposit.
    2. Total of envelope offerings to total amount posted.
E. Review procedure for canceling checks with “For Deposit Only” and “Not Tax-Deductible” to make certain all policies are being properly implemented.
F. Make sure the Sunday School offering is placed in a locked bank deposit bag and placed on the “Communion Table” during worship service each Sunday and that the “Counting Partners” pickup bag and money from offering plates promptly at the end of the service.
G. Verify the bank deposit bag is locked in the presence of at least two persons with one keeping the key and the other taking the deposit bag to the bank.
H. <u>Weekday payments and offering</u> Ascertain a receipt is written for all fundraiser money and that it matches deposit.
I. Make certain a receipt is written for all incoming money and the original receipt was given or mailed to the donor.
J. Confirm all money receipted was promptly deposited.

VI. Expenditures
A. Make certain all bank statements are reconciled and are reconciled by person designated by church.
B. Review all paid bills for written or stamped approval of payment.
C. Verify designated person reconciling bank statement has also confirmed that amounts of the checks for mission gifts and designated gifts match amounts shown in financial report.
D. Check all time sheets for supervisor’s approval signature.
E. Examine all reimbursements for business expenses to ascertain proper receipts have been submitted for payment.
F. Check reimbursements for mileage to verify mileage log meets requirements.

VII. Contribution Records
A. Make sure offering envelopes and contribution statements properly identify non tax-deductible and tax-deductible contributions.