

Appendix E

Green Valley Presbyterian Church

Financial Management Policy and Procedure Handbook

July 27, 2010

October 2016 – Reviewed & Revised

Financial Management Policy and Procedure Handbook

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PURPOSE

This handbook is designed as a reference to the accounting policies and practices that are used at Green Valley Presbyterian Church. It is intended to provide you with information and answer questions about management of the church's financial affairs. The handbook is in the following sections;

1. Definitions
2. Receiving and Handling of Donations
3. Accounts Payable
4. Payroll
5. Restricted Funds
6. Reports and Budgets
7. Miscellaneous Issues

1. Definitions

The following terms are used in this manual as defined below;

Accounting Basis: The church uses modified cash accounting as its basis with no accrual of accounts receivable or accounts payable. Effective July 1, 2014, Depreciation of Fixed Assets was recorded on the Income and Expense Statement and on the Balance Sheet. Effective January 1, 2015 this action was reversed. Neither Fixed Assets nor Depreciation of Fixed Assets will be recorded on the Income and Expense Statement or displayed on the Balance Sheet. The bottom line of the Income and Expense Statement will show "Net Cash Flow" to clearly indicate the cash flow nature of this statement.

ACS System: The church uses a computer program system supplied by ACS to maintain its records including its financial records. It is the responsibility of the Financial Manager to maintain this system and keep all records current.

Check Signers: Check Signers, who are designated by Session and have signatures on file with our bank, sign all checks issued by the church. Check Signers must be active Elders. The Administration Committee will recruit and train Check Signers. Members of staff may not serve as Check Signers.

Counters: The Administration Committee will recruit Counters from members of the congregation who will be affirmed by Session. Counters will be trained and will be responsible for "counting" the weekly receipts so that they may be recorded and deposited by the Financial Manager. Members of staff may not serve as Counters.

Financial Manager: The Financial Manager is a paid staff position responsible for all financial matters as further defined in this handbook. The Financial Manager cannot be a Counter or a Check Signer.

Fiscal Year: The church observes the calendar year, January 1 thru December 31, as its fiscal year.

Session: Session is the governing body of the church and is responsible, among other things, for all of the church's financial affairs.

The Administration Committee: The Administration Committee is a committee of Session to which day to day management of the church's financial affairs has been delegated.

Treasurer: The church is required to have a Treasurer by the Book of Order (G-3.0205). The Treasurer is to be elected annually by the Session. It is anticipated the Financial Manager will serve as the Treasurer.

2. Receiving and Handling of Donations

Receiving Offerings and Other Funds

Offerings will be received at worship services. The ushers will receive the offering by passing plates to the congregation. Once the offering is presented to the Lord, it will be taken to the Sacristy by two ushers for processing. The money is transferred to clear plastic security bags. The ushers will date and title the service from which the collection was taken on the security bag and both must initial the security bag. The security strip is torn off and also dated, titled and initialed by both ushers. Two unrelated people will be present at all times during this procedure. Both ushers are then escorted by an Elder or church staff member to the Multi-Purpose Building where the security bag is dropped into the safe, and the strip is put in a place designated by the Financial Manager. Both ushers must verify that the security bag did indeed drop in to the safe.

To the extent possible, this same procedure should be followed at other times that money is collected, such as, the Concert Series, or at dinners to which a fee is collected. The important items to observe are:

- Two unrelated people are to be present at all times money is present.
- As soon as possible, the money should be placed in a security bag and deposited in the safe.
- The event at which the money was collected should be identified on the envelope.
- At no time is a security bag of money to be taken home, left unattended, or not immediately put in the safe, nor any money left unattended.

Accounting for the Offering and Other Monetary Receipts

Monetary receipts will be counted and deposited once each week on Monday unless otherwise agreed by the Financial Manager. Two Counters will be present at all times during the counting process. The Counters will:

- Retrieve the weekend receipts from the safe.
- Retrieve any items received in the office since the last count.
- Separate cash from checks.
- Assist in creating a record of individual giving by verifying and recording the amount of cash in the envelopes if the donor can be identified. In addition, any envelopes that contains information, not on the check, that would assist the Financial Manager in creating records will be retained.
- Count the cash. Each Counter will separately count the cash and an agreed upon count will be entered on the Cash Count form, and signed by both Counters. This form will be presented along with the cash to the Financial Manager.
- Create a check register. A Counter will create an excel spreadsheet that includes each check number and amount. The amount will be entered a second time by the second Counter.

- The two entries will be checked to ensure that they match. The check register will be signed by both Counters and presented to the Financial Manager along with the checks.

The Financial Manager will be responsible for depositing the counted receipts as soon as possible after the information has been entered into the accounting system. If the receipts cannot be deposited on the same day as counted, they will be kept in the safe until they can be deposited. The Financial Manager will file the following documents together for each week's deposit: Bank Deposit Receipt, General Ledger Distribution (an ACS report), Weekly Register (an ACS report), Cash Count Sheet, and Counters' Check Register Spreadsheet.

Non –Cash Donations:

Non-Cash and Gifts-in-Kind.

When Non-Cash Gifts, or Gifts-in-Kind, are received, they are to be acknowledged in writing, but never assigned a value. If a non-cash gift is given to Green Valley Presbyterian Church that the donor values above \$5,000.00 (excluding publicly traded securities), the Financial Manager will complete Part IV of Section B IRS Form 8283 for the donor. If the church disposes of any gift for which an 8283 was issued within two years, the Financial Manager will complete IRS Form 8282 and send it to the IRS and to the donor. The receipt of any Gifts-in-Kind must be approved by the Administration Committee prior to its receipt. If, in the judgment of the Administration Committee Co-chairs, the significance of the gift warrants, the programmatic committee impacted by the gift will be consulted and approval of Session will be sought.

****Stock Gifts:** The church will accept offerings of publicly traded stock. There may be a tax advantage to anyone who donates stock that has appreciated greatly in value since its purchase. Individuals should consult with their tax advisors to determine how they might benefit. To make such an offering, the donor should contact the Financial/Office Manager in the church office or one of the elder co-chairs of the Administration Committee. They will put the donor in contact with the church's broker who will handle the actual transfer.

Love & Freewill Offerings: Approval of Love and Freewill Offerings for the Concert series has been delegated to the chairs of the Worship and Music Committee. All other Love and Freewill Offerings must be approved in advance by the Session of Green Valley Presbyterian Church. If the recipient is an individual, the church must have a current IRS W9 on file before the funds are disbursed. The recipient will be issued an IRS Form 1099 if the annual amount is \$600.00 or more.

Vehicles: Green Valley Presbyterian Church will accept donated vehicles if they have a free and clear title. Arrangements for receiving vehicle donations must be made in advance with the Administration Committee.

Statements & Receipts: Green Valley Presbyterian Church's intent is to acknowledge, in writing, all gifts received. Statements will be sent to all donors of \$50.00 or more in May and September. An annual statement for the previous year must be sent by January 31st to donors of \$50.00 or more.

Funds Received for Non-Exempt Purposes: Funds received by Green Valley Presbyterian Church in which the person who wrote the check received a personal benefit, direct or indirectly, will be entered into the accounting system as "non-deductible" and will be noted as such on their contribution statement. Examples included wedding and funeral fees, retreats and activities, meals, etc.

Fundraising/Donor Development: Any on-site sales and/or fundraising appeals require the prior approval of the Session of Green Valley Presbyterian Church. These requests will only be considered for projects, organizations, or individuals sponsored or supported by Green Valley Presbyterian Church.

Handling and Processing Credit Card Donations

Setting up credit card transactions

Donor must submit a pledge card to set up an ongoing credit card contribution. Donations cannot be made more often than once per month. An elder or the Financial Manager will enter the required information into the third party's system handling the credit card transactions to setup the ongoing deductions from the donor's credit card. For the operating fund offerings, a new pledge card must be completed each calendar year.

Deductions from donor's credit card

All operation fund offerings will be set up with the third party's system to deduct the contribution on the same date each month. Offerings for a different purpose, such as the building fund, will be set up with the third party's system to deduct the contribution on the same date each month, but such date must be a minimum of seven calendar days later than the date for deducting the operating fund contributions.

Updating ACS for donor's contribution

The third party handling the credit card transactions will update their system with records that can be retrieved by the Financial Manager. The Financial Manager will update the donor's contribution record in ACS based on the records retrieved from the third party's record. The Financial Manager will verify that the credit card deduction is consistent with the donor's pledge card. The Financial Manager will credit the appropriate income account in ACS.

Verification of contribution record in ACS to GVPC bank checking account

The elder responsible for reconciling that contributions recorded in ACS and deposits received in the bank account will also reconcile the credit card contributions.

3. Accounts Payable

Requesting Checks

A check may be issued to pay a valid invoice or statement. This is how most bills and routine loan payments are handled. A check can be requested using the Check Requisition Form (see Appendix F). This form is typically used to request reimbursement for personal funds spent on the church's behalf for an approved purpose, or to initiate payment for services which are not invoiced, e.g. payment of an honorarium to a guest Pastor. A request to issue a check to an elder must be approved by a different elder. A Check Requisition form may also be used to request an advance on authorized payments. See Section 7 for a complete explanation of the handling of Cash Advances.

The Church is a tax exempt organization and as such, items purchased for the use by the Church are not subject to sales tax. A copy of the letter that confirms our tax exempt status is available in the church office. Most vendors will honor this exemption; therefore, sales and usage taxes are not reimbursed.

Check Preparation and Disbursement

The Financial Manager is responsible for generating the required checks and getting them to the payees by the due dates (usually via the U.S. Postal Service).

All invoices, statements, Check Request forms, and Cash Advance Request forms are to be given to the Financial manager, who will verify that they are due and payable and that all of the required receipts and approvals have been submitted. In order to generate a check in ACS, an ACS invoice must be created, regardless of the form used to request the check. The Financial Manager will create these invoices in the Accounts Payable module of ACS and print the Invoice Proof List. The Financial Manager is responsible for reviewing this list to ensure that all dollar amounts have been entered correctly and that each ACS invoice is supported by a valid vendor invoice or an approved request from. An elder familiar with the accounts payable system will verify, sign and date the Invoice Proof List following this review.

Checks and the Check Register Report (ACS report) will then be printed by the Financial Manager. Church policy requires that each check and the Check Register Report be signed by two Check Signers. Checks Signers shall be responsible to assure that:

- All checks are on the approved Check Register Report.
- Each check is matched to a properly approved invoice or request form.

For each Accounts Payable run, the Financial Manager will file the duplicate check stubs, with a copy of any applicable invoice, request form, receipts, and purchase order form attached to each stub.

Vendor W9's

Completed W9's will be requested from individuals and contractors to whom an IRS Form 1099 may need to be issued. Payments to individuals cannot be made until a completed W9 is on file with the Church.

Transfer of Funds Between Accounts

In some cases, it may be necessary to transfer funds from one account to another. This occurs most commonly in temporarily restricted funds (TRF). Example: money is collected by fundraisers for youth activities, which is accounted for in a specific TRF, may need to be transferred to a different TRF to pay for a specific, approved activity. When a transfer is required, the requestor should complete a Request for Funds Transfer form (see Appendix D). The transfer form must be approved by the applicable Session Committee Chairperson. The approved form will be given to the Financial Manager, who will transfer the funds in ACS. The Financial Manager is authorized to perform fund transfers, as needed, when TRF accounts are closed by Session approval.

Petty Cash Fund

A Petty Cash Fund has been established in the amount of \$100.00. This fund will be used only for small incidental expenditures and not as a method to bypass GVPC's accounts payable system. It is to provide individuals with ready cash for the payment of various small expenditures such as occasional purchases for supplies or monetary gifts to homeless people. (Refer to Appendix J) for detail procedure and Petty Cash Fund Receipt Form.

4. Payroll

Pay Periods

Green Valley Presbyterian Church pays non-exempt employees every 2 weeks (normally 26 pay periods per year). For further details see the Green Valley Presbyterian Church Human Resource Manual & Employee Handbook. Exempt employees are paid on the 15th and 30th of each month.

Timesheets

All non-exempt employees are required to complete an individual time sheet showing the daily hours worked. Time records cover two workweeks and are to be completed at the end of each work day. The following points should be considered in filling out time sheets:

- Employees are to record their starting and quitting time, and total hours worked daily.
- Employees shall not start work before their normal starting time or stop work after their normal quitting time without the prior approval of their supervisor.
- The supervisor must approve overtime before it is worked.
- Employees are required to take lunch and/or meal breaks when appropriate.
- Employees are required to sign each time sheet certifying that it is complete and includes all time worked for Green Valley Presbyterian Church.
- Employee time records are to be checked and signed by the Supervisor involved. Time not worked for which an employee is entitled to be paid (paid absences, paid holidays, or paid vacation, etc.) should be entered on the time record. Authorized overtime also should be identified by the Supervisor.

Exempt employees are not required to fill out hourly time records; they will, however, record time to be paid but not worked such as vacation and sick leave, using the Request for Time Off Form (see Appendix H). This form should be signed by their Supervisor and given to the Financial Manager. Exempt employees will not normally receive overtime compensation.

The Financial Manager will make an entry in the "Time Sheet" portion of the ACS Payroll module for each employee to be issued a paycheck in a specific payroll run. The Payroll Journal will be processed and printed. This report will be reviewed by the Financial Manager to ensure that the number of hours worked and any approved time off has been entered correctly. An elder familiar with the payroll system will verify, sign and date the Payroll Journal following this review.

Employees have the option of receiving a paper check or receiving a direct deposit into their bank accounts. If a paper check is chosen, the check will be printed by the Financial Manager and signed by two authorized Check Signers. If direct deposit is chosen, the Financial Manager will print direct deposit check stubs and a check register. An authorized elder will enter the amount of the deposit into the ACH system of the Chase checking account. Check signers shall be responsible to assure that:

- All checks are on the approved Payroll Journal.
- Each payroll check's payee name and amount match those on the approved Payroll Journal.

The Financial Manager will mail or otherwise deliver the signed checks and direct deposit check stubs to the intended payee. The Financial Manager will file the Check Register, Payroll Journal, Time Sheets, and duplicate check stubs for each payroll run. The Request for Time-Off Forms will be filed in each individual employee's financial file.

Ministerial Compensation Issues

Green Valley Presbyterian Church's pastors are employees and receive IRS Form W2. The IRS maintains that pastors are self-employed for Social Security and Medicare tax purposes, and therefore Social Security and Medicare taxes are not to be withheld from pastors' paychecks. Pastors are required to pay quarterly tax estimates to the IRS directly. Green Valley Presbyterian Church is not required to withhold Federal Withholding Tax (FWT) for pastors, but pastors can elect to have FWT withheld and sent to the IRS on their behalf. To relieve Green Valley Presbyterian Church's pastors from having to file quarterly estimates entirely, they may elect to have an additional FWT amount withheld that covers what they believe will be their full tax liability.

Payroll Advances

The church does not make advance payments on payroll.

5. Restricted Funds

Permanently Restricted Funds

Permanently Restricted gifts may only be accepted with the prior approval of the Session of Green Valley Presbyterian Church. At that time, the Session will determine whether the donor's designated purpose for the gift is in agreement with Green Valley Presbyterian Church's mission and purpose, and if accepted, how the gift will be managed.

Temporarily Restricted Funds

Temporarily Restricted Funds will be managed according to the policy adopted by Session and included as Appendix A. A record of all Restricted Funds that indicates the purpose of the fund and the individuals or position that are authorized to make expenditures from the funds will be maintained and kept current by the Financial Manager. This record will be examined by the Administration Committee each year to assure that funds continue to be used for their stated purpose and to close out any funds that are no longer necessary.

6. Reports and Budgets

Monthly Reports

Monthly reports will be prepared by the Financial Manager and Co-Chair Elder of the Administration Committee as soon as possible following the end of each month. A monthly Balance Sheet Report, Income and Expense Report, Restricted Funds Report, and Pledge Gift Analysis Report will be presented at the monthly Administration Committee Meeting. The same reports will be distributed to all members of session, the Pastor and staff.

The Financial Manager will prepare a report for the Administration Committee indicating any out-of-line conditions as well as general information and the committee will determine if any action is required.

Bank Reconciliation

Each month, a co-chair of the Administration Committee must review and approve the bank reconciliation produced by the church's ACS System. At a minimum, this review must include:

- A review to assure that the bank statements and the ACS reconciliation are in agreement.
- A manual check to assure that the weekly cash count sheets and check listing totals agree with the deposits noted on the bank statement.
- A review of the monthly check register produced by the ACS System to note any unusual checks that have been issued that may not have been authorized.
- A manual reconciliation of the bank statement.

Annual Review

An Annual Review of all books and records relating to finances is required by the Book of Order (G-3.0113). This review will be performed by a Financial Audit Committee unless it is determined by Session that a review by an accounting firm is required. The Financial Audit Committee should use a comprehensive financial checklist to cover all aspects of the church's accounting records. The results of the review, including major findings and all recommendations will be presented to Session. The review will be available for inspection by any who requests it.

The members of the Financial Audit Committee will be appointed annually by the Administration Committee and approved by the Session. Members of the church with a working familiarity with accounting procedures are ideal candidates for the committee. Neither the Administration Committee Co-chairs nor any staff members may serve on this committee. The Auditors should not be related to the Treasurer.

Annual Budget

To assist Green Valley Presbyterian Church in achieving its mission and goals, an Annual Budget will be prepared to ensure that the best stewardship is achieved. This process will help to ensure that all expenditures are driving Green Valley Presbyterian Church to its targeted goals and accomplishing its mission. The Annual Budget must be approved by the Session and should be endorsed by the congregation at its Annual Meeting in January.

Timing and Oversight

The Administration Committee is responsible to:

- Gather input on proposed expenditures from Staff and Committee Chairs.
- Prepare a Draft Budget for presentation to Session.
- Discuss the committee budgets with the appropriate Chairs of each committee to assure the budget reflects the program the committee is pursuing for the next year. The Committee Chairs may work with the Administration Committee Co-chairs to create or delete individual account codes to assist them in tracking expenditures against the budgeted amounts.
- Meet with Session and present the proposed budget.
- Monitor and report on budget performance throughout the year.

The Committee Chairs are responsible to:

- Develop a budget for the coming year utilizing the materials prepared by the Administration Committee.
- Maintain spending within budgeted amounts when feasible. They may adjust actual spending amounts between account codes as long as the total expense amount for the committee does not exceed the total budget for the committee. The Administration Committee Co-Chair should be notified when such a change is made.
- Seek authorization from session when actual spending amounts will exceed budgeted amounts in total for their committee.

The budget process for the next fiscal year is to begin in October and should be completed by the November session meeting.

Activities, Events, and Retreats

All activities, events, and retreats are to be self-funding unless agreed, in advance, by Session through the budget process or by separate motion.

7. Miscellaneous Issues

Expense Reimbursements

Individuals will be reimbursed for out of pocket expense they incur while performing duties for the benefit of the church. Reimbursable expenses include local transportation, overnight travel (including lodging and meals), books and subscriptions, education, vestments, professional dues and, in certain circumstances, entertainment. In order to be reimbursed, the expenses must be necessary to the mission of the church and reasonable in amount. Individuals should use the following procedure to request reimbursement.

- Submit such expenses on an Expense Reimbursement Request form (refer to Appendix G) with appropriate supporting documentation.
- Document, with written receipts, the amount, time and place, and business purpose of the expense. All receipts and other documentation from an employee to substantiate reimbursed expenses will be retained by the church.
- Use of a personal vehicle while performing church business will be reimbursed at a rate equal to the current IRS business mileage rate, times the number of miles driven. Individuals driving on church business will also be reimbursed for parking fees and tolls incurred.
- Requests for reimbursement for entertainment expenses must include the name and business relationship of each person entertained and the business purpose of the entertainment along with written receipts documenting the expense.

An expense will not be reimbursed if submitted more than sixty (60) days after the expense is paid or incurred by the individual. Reimbursed expenses are not considered income to individuals; they will not be reported to the Internal Revenue Service.

If an individual receives an advance for a planned expense and that advance exceeds the amount of business or professional expenses actually incurred by an individual, the excess must be returned to Green Valley Presbyterian Church with the Expense Reimbursement Request that accounts for the expenses incurred.

The church will not reimburse individuals for business or professional expenses that are not properly substantiated according to this policy.

Church Charge Cards

The church maintains a limited number of credit charge cards for the use of staff members in certain circumstances. A member of staff using one of these cards must provide a receipt for each expenditure; with the purpose of the expenditure noted on the receipt.

The receipts are submitted to the Financial Manager with a Purchase Order Form for each expenditure. Each Purchase Order will indicate the account number for each expenditure. The church credit charge cards are not to be used for personal purposes. The church will not reimburse individuals for expenses that are not properly substantiated according to this policy.

Cash Advance

Occasionally an event must be paid for in advance of the event; this is particularly true of registration fees for certain group activities, and anticipation of expenses at church camps. A completed Cash Advance Request Form (Appendix I) is to be submitted to the Financial Manager to secure a cash advance. Whenever possible these advance payments will be made by check issued to the sponsoring organization through the accounts payable system. When cash is needed by a member of staff or member of the congregation for such events or in advance of an approved purchase, a check in the amount of the cash need will be written and issued to the responsible person. The actual amounts spent must be documented through the expense accounting system as described above. Once the cash advance is used, the responsible person is to fill out the reconciliation portion of the Cash Advance Form, attach proper documentation, and submit to the Financial Manager. If the total amount of the receipts exceeds the amount of the cash advance, a separate request must be submitted for reimbursement. The Cash Advance Form must be attached to the Check Request Form.

Employee Loans

The church will not make personal loans to employees.

Sales and Related Inventories

Sale of any merchandise by groups within the church must be approved by Session. The kinds of issues that must be addressed are a collection of sales taxes (where required by state and/or local laws) and procedures for tracking sales and purchases.

Facility Use

Green Valley Presbyterian Church may allow the use of its properties, facilities, and equipment for non-profit groups or special events if such use does not conflict with our stated purpose, mission, or the church's zoning use permit. Use of the church using the church's properties by outside groups is governed by the GVPC Facility Use Agreement. See Appendix B.

Weddings

The fees for the use of the church facilities for weddings are governed by policies adopted by Session. All designated fees for such use must flow through the church's financial system. (Appendix K)

Funerals/Memorial Services

The use of the church facilities for funerals and memorial services is governed by policies adopted by Session. All designated fees for such use must flow through the church's financial system. (Appendix K)

Reporting

The Financial Manager will file all required forms with the proper governmental authorities by their required due dates. The Financial Manager will also ensure that all payroll taxes are transferred to the appropriate authorities by their required due dates.

Records Retention

Green Valley Presbyterian church has set the Record Retention Policy according to the Schedule included in this manual as Appendix C.

Privacy Policy

Green Valley Presbyterian Church membership and donor lists will not be given, rented, or sold to any outside organization.

APPENDIX

- A. Restricted Funds Policy
- B. Facility Use Policy
- C. Records Retention Schedule
- D. Fund Transfer Request Form
- E. Purchase Order Form
- F. Check Request
- G. Expense Reimbursement Request
- H. Schedule Time Off Request
- I. Cash Advance Request Form
- J. Petty Cash Fund Procedure
- K. Wedding and Funeral Fees
- L. Property Disposal Policy
- M. Employee Statement of Acknowledgement

Appendix A

Restricted Fund Accounts Policy

Purpose

To provide procedures for the establishment, activity, and closure of a restricted fund account.

Establishment

1. Restricted accounts will be established and managed by the Administration Committee Co-chair assigned to the accounting function.
2. The purpose of the account must be specific and consistent with the church's tax exempt purpose.

Activity

1. The Administration Committee will be responsible for reviewing distributions to ensure compliance with the account's purpose and this policy. The Administration Committee will also conduct an annual review of all Restricted Fund Accounts to determine the necessity and purpose of the account.
2. Upon fulfillment of the purpose of the account, the account will be designated "closed" and any unused funds will be transferred to the general budget account or another account specified at the designated account's establishment.
3. If the account is inactive for twelve months and there are no plans for its use, it may be closed and funds transferred to the specific account specified in item 2 of this section. Prior to closure, the establishing party will be notified.

GREEN VALLEY PRESBYTERIAN CHURCH

Request for Restricted Account

Requesting Committee: _____

Reason for New Account: _____

Suggested Title of New Account: _____

Source of Funds: _____

Closing Balance Transferred To: _____

Requesting Elder: _____

Approvals:

Requesting Committee Elder: _____ Date: _____

Administration Committee Elder: _____ Date: _____

To Be Completed by Financial Manager:

Date Account Established: _____ Date Account Closed: _____

Account Number: _____ Closing Balance: \$ _____

Transfer to Account Number: _____

Note: This form is part of the GVPC policy entitled Restricted Fund Accounts Policy, Appendix A

APPENDIX B

Facility Usage Policy

General Policies and Approvals

The church facilities are intended for use by members and active non-members for church sponsored fellowship events, church sponsored fundraising events, and the conduct of church business such as committee meetings, bible study, etc. This document does not cover weddings, funerals, and memorial services. (Refer to Appendix K for this policy).

The facilities may be used by members and active non-members for personal events such as birthday and anniversary celebrations, with the approval of the Office Administrator. The Office Administrator should consult with an Administration Committee Co-chair if there is a question about the suitability of the requested use.

Groups not affiliated with the church may use the facility with the required approvals. One-time and short term usage must be approved by an Administration Committee Co-chair. Long Term usage must be approved by Session. In all cases, approval can be elevated to Session if deemed necessary for unusual situations. Individuals or groups not affiliated with, sponsored by or supported by the church will not be allowed to use the church facilities for fund raising.

The facilities shall not be used for any sales or promotions for the gain of any individual or business. The facilities shall not be used for any activities in the political arena, e.g. campaign events, campaign committee meetings, etc., however, use of the facilities as a voting place during public elections is allowed, with the approval of Session.

Outside groups not affiliated with the church must keep a valid Certificate of Insurance on file with the Office Administrator; it is the responsibility of the Office Administrator to obtain the certificate. The certificate shall name Green Valley Presbyterian Church as additional insured.

The agreement and release included as Attachment 2 must be agreed to and signed by a representative of the event sponsor, who has the authority to commit the sponsor to the agreement.

Fees

Fees for use of the facilities are given in Attachment 1. Fees can be waived for events that are for the betterment of the community and its people. Any waiver of fees must be approved by Session.

Additional Requirements

- Facility usage should be reserved with the church office at least 30 days prior to the event.
- Events for minors must be chaperoned. Chaperone is defined as “Full-Time” supervision by the sponsoring committee or organization, with a ratio of one (1) adult per nine (9) minors. A minimum of two (2) adults must be present at any event.
- Food is not allowed in the Sanctuary. Food in the Narthex must be approved prior to the event by the Office Administrator.
- Facilities must be clean and vacated by the agreed time.
- Prior to leaving, a responsible person from the event, must be sure that all windows and doors are locked, that all kitchen appliances, water faucets, lights, etc. are turned off, that all thermostats are reset to “Run Program” mode, and the security alarm is armed.
- Alterations to facility furniture, equipment, and décor are prohibited. Hanging decorations are allowed, but the use of nails, screws, or hooks is prohibited. All decorations and tape must be removed by the end of the event.
- No alcoholic beverages are permitted on the church property. Smoking is not allowed in any facility, or by any minor on the church property.
- Use of the facilities does not include the church office and office equipment.
- Note: Any part of the fees that is payable to the Sexton should be noted on his time sheet. Any part of the fees that are payable to a sound tech should be noted on the pay sheet if an employee or as a separate note if a non-employee.

Attachment 1

GVPC Facility Usage Fees

Approved by Session, July 24, 2007

Members and Active Non-Members

Item	Fee	(up to 3 hrs.)	Hourly	Add (>3 hrs.)
Sanctuary	\$75		\$25 (b)	
Multi-purpose/Christian Ed.	\$50		\$15 (b)	
Sound Tech (if needed)	\$40		0	
Sexton (if needed)	\$80		0	
Cleaning Deposit	\$125 (a)		0	

Others

Item	Fee	(up to 3 hrs.)	Hourly	Add (>3 hrs.)
Sanctuary	\$125		\$25 (b)	
Multi-purpose/Christian Ed.	\$75		\$15 (b)	
Sound Tech (if needed)	\$80		0	
Sexton (if needed)	\$80		0	
Cleaning Deposit	\$125(a)		0	

(a) Required if the event has food or drink. Refundable.

(b) Time beyond 3 hours has to be estimated and additional fees to be paid in advance.

The church will not refund or charge more after the event based on the actual time.

Note: GVPC may charge additional fees to cover the costs of excessive cleaning or damage caused by those using the facility.

Attachment 2
Green Valley Presbyterian Church
Facility Usage Agreement and Release

I/We have read and understand the Green Valley Presbyterian Church Facility Usage Policy and agree to abide by all aspects of it. I/We agree that Green Valley Presbyterian Church, at its sole discretion, will invoice us for any additional costs necessary to cover damages to the facilities and property as a result of our usage.

I/We release from liability and agree to indemnify Green Valley Presbyterian Church, it's employees, officers, trustees, members, agents, volunteers, and representatives from and against all claims, actions, costs, attorney fees, or judgments arising out of or in any way connected to any act or omission which causes damage or injury to any person or property.

Name _____ Title _____

Signature _____ Date _____

Organization _____

Address _____ Phone _____

Name of the Event: _____

Date of the Event: _____ Building: _____

Time: Beginning Time: _____ Ending Time: _____

Fee: \$ _____ Security Deposit: \$ _____

Date Fee Paid: _____

Office Administrator Signature: _____

Financial Manager: Fee Amounts

Sexton _____	Amt: \$ _____	Sound Tech _____	Amt. \$ _____
Name		Name	

APPENDIX C

Records Retention Schedule

<u>Record</u>	<u>Retention</u>
Contribution Records and Deposits	5 Years
Accounts Payable (other than Property)	5 Years
Property Records	20 Years After Sale
Payroll Records	7 Years
Bank Statements and Canceled Checks	7 Years
IRS Forms: 941, W-2, W-3. 1099	7 Years

APPENDIX D

Green Valley Presbyterian Church

FUND TRANSFER REQUEST

<u>Amount to Transfer</u>	<u>From Account #</u>	<u>To Account #</u>
\$ _____	____ _	____ _
\$ _____	____ _	____ _
\$ _____	____ _	____ _

Comments:

Department or Committee Name _____

Requested by: _____ Date: _____

Approved by: _____ Date: _____

This form must be signed by an authorized Co-Chair, Elder or the Pastor before the transaction will be made.

Transaction Completed:

Date: _____

Financial Manager Signature: _____

APPENDIX E

Purchase Order Form

Green Valley Presbyterian Church
1798 Wigwam Parkway
Henderson, NV 89074-0985
(702) 454-8484

PURCHASE ORDER

This form is filled out for any purchase/s being charged directly to
Green Valley Presbyterian Church. Please attach any paperwork, statement, invoices, etc.

Vendor Name: _____

Today's Date: ____/____/____

Order Placed By: _____

Department/Ministry: _____

Acct # Charged: ____ _ Acct. Name: _____

Acct # Charged: ____ _ Acct. Name: _____

Committee Chair/Elder Approval: _____

Date Approved by Session (if required): ____/____/____

Item Description	Number of Units	Unit Price	Total Cost
		Shipping	
		Total Cost	

APPENDIX F
Check Request Form

Green Valley Presbyterian Church
CHECK REQUISITION

Please attach invoices, receipts or Purchase Orders
(For Cash Advances, please fill out the Cash Advance Form)

Date: ___/___/___ Amount: \$ _____

Pay to: _____

Address: _____

Acct # Charged: _____ Name: _____

Acct # charged: _____ Name: _____

Event/Reason for Request: _____

Check Requested by: _____

Authorized Approval signatures must be obtained before a check will be issued.

Committee Chair/Elder Approval: _____

Date Approved by Session for Restricted Fund Accounts: ___/___/___

APPENDIX G

EMPLOYEE TRAVEL EXPENSE REIMBURSEMENT REQUEST FORM

Green Valley Presbyterian Church

Employee Travel Expense Reimbursement Request Form

Name:	Position:
-------	-----------

Date	Description	Parking	Trans./Air	Trans./Ground	Lodging	Meals	Other	Total
/ /								
/ /								
/ /								
/ /								
/ /								
/ /								
/ /								
/ /								
/ /								
/ /								
/ /								
/ /								
/ /								
	Totals							

Total Cash Expenses:	\$
Less Cash Advance:	\$
Due to Employee	\$
Due to GVPC:	\$
Employee Signature	
Approval Signature	
Date	

*Attach Receipts

APPENDIX H

Employee Schedule Time-Off Request Form

Green Valley Presbyterian Church
Time-Off Request Form

The employee requesting the time off, is responsible for obtaining prior approvals from his/her Supervisor and completing Part 1 of the request form and signing the line "Employee Signature". The Supervisor is responsible for completing and signing Part 2 of the request form and submitting it to the Pastor/Head of Staff for final approval. The Pastor/Head of Staff will sign Part 3 of the request form and deliver it to the Financial Manager for accounting purposes. The Financial Manager is responsible for ensuring the requested time off is recorded and paid according to the signed request form through the Payroll System. For further guidance, refer to the GVPC Handbook, or consult your Supervisor, Pastor/Head of Staff, or the Chair of the Personnel Committee.

Part 1

Employee Name: _____ Position: _____

Select Type of Absence:

- _____ Vacation
- _____ Sick Pay
- _____ Personal Day
- _____ Bereavement
- _____ Jury/Witness Duty (Court paperwork required)
- _____ Holiday (Specify) _____

Select Type of Non-Paid Absence:

- _____ Personal
- _____ Sick Day
- _____ Other (Specify): _____

Date/s of Absence: From _____ to _____ Returning to work on _____ Total # of days absent _____

Additional Information: _____

Employee Signature: _____ Date: ____/____/____

PART 2

Supervisor Approval (if applicable): _____ Date: ____/____/____

PART 3

Pastor/Head of Staff Approval: _____ Date: ____/____/____

PART 4

Received by the Financial Manager: _____ Date: ____/____/____

APPENDIX I

GREEN VALLEY PRESBYTERIAN CHURCH
CASH ADVANCE REQUEST FORM

I, the undersigned, have received a cash advance in the amount stated below, and do agree to all the following conditions and covenants:

1. I am responsible for repaying to the church the full amount, or any part of the amount that is not supported by a vendor receipt. All receipts must be official receipts issued by the store where the purchase is made.
2. State sales tax cannot be reimbursed due to our non-profit tax status. Any sales tax charged will be deducted from the amount of the purchase to be reimbursed to me.
3. Any amount of the advance which is unaccounted for beyond 30 days of the issue of the advance will become repayable to the church by me.
4. By receiving this advance, I understand and acknowledge that I am acting as an authorized agent on behalf of the church and will exercise prudence and good judgment in spending and accounting for these funds.

Print Name: _____ Date: ___/___/___
Signed: _____

Authorized Signature: _____
Committee Elder/Chair

Purpose of the Advance: _____

Advance Amount: \$ _____ Acct # Charged: _____ Date Issued: ___/___/___ Check #: _____

RECONCILIATION:

Amount of Advance: \$ _____
Amount Spent: \$ _____ (Supported by Receipts)
Balance: \$ _____ (+/-)

Amount Owed to GVPC: \$ _____ Amount Donated to Church: \$ _____

Re-Paid: Employee Signature: _____ Amount: \$ _____ Ck Cash Date: ___/___/___
Financial Manager: _____

- If the total amount of the receipts exceeds the amount of the cash advance, a separate check request must be submitted with matching receipts for reimbursement.
- This form must be filled out and attached to a Check Requisition Form before a check will be issued.

APPENDIX J

Green Valley Presbyterian Church Petty Cash Fund Procedure

The purpose of this document is to provide users with detailed procedures regarding the establishment and administration of the Green Valley Presbyterian Church Petty Cash fund.

The purpose of the Petty Cash Fund is to provide individuals with ready cash for the payment of various small expenditures such as occasional purchases for coffee supplies, office supplies, or gifts to homeless people.

Green Valley Presbyterian Church has a \$100.00 Petty Cash Fund which was approved at the January 23, 2007 Session Meeting.

The cash must be kept in a locked drawer or cabinet with limited access by the Financial Manager or in her/his absence by the Office Administrator.

The Petty Cash Receipt Form must be used to document the disbursement of cash. The form must be supported by original receipts (i.e. cash register, credit card, store, etc.). In the rare case when money is given to homeless walk-ins, a receipt is not required. The individual receiving the payment must sign the form to acknowledge the receipt of the cash. **Nevada State Sales Tax cannot be reimbursed due to our non-profit status.**

The receipts, plus cash on hand, must always equal the total amount of the fund, \$100.00. The fund is subject to audit at any time.

The person receiving the cash must identify the purpose for which the money is to be used. With the assistance of the Financial Manager, the account to be charged is to be noted on the form.

The Petty Cash Fund is to be replenished as needed. A reconciliation of the Petty Cash Fund will be performed each time the fund is replenished. A check will be issued in the name of the Financial Manager and the check stub will state that the money is for "Petty Cash Reimbursement". The accounts to be charged are those stated on the various Petty Cash Receipt Form documents. The check should be cashed and the proceeds returned to the Petty Cash Fund drawer or cabinet within two (2) business days.

ATTACHMENT

**Green Valley Presbyterian Church
Petty Cash Receipt Form**

Date Received: _____ Amount Received: _____

Purpose for Which the Money is Being Used: _____

Account Number Code: _____ Account Description: _____

Account Number Code: _____ Account Description: _____

Money Received by: Print Name: _____

Money Received by: Signature: _____

Money Disbursed by: _____

Note: Nevada State Sales Tax Cannot Be Reimbursed

Petty Cash Expense Posted to ACS: Date: _____ Check Number: _____

APPENDIX K

Wedding Fees

Member Wedding:

Senior Pastor	-0-
Sexton	\$50.00
Sound Technician	\$40.00
Wedding Coordinator	\$150.00
Organist	<u>\$100.00</u>
Total	\$340.00
Soloist (optional)	\$100.00

Non-Member Wedding:

Senior Pastor	\$250.00
Sexton	\$50.00
Sound Technician	\$40.00
Wedding Coordinator	\$150.00
Organist	\$100.00
Church Facilities	<u>\$210.00</u>
Total	\$800.00
Soloist (optional)	\$100.00

APPENDIX K

Funeral Fees

Member Funeral:

Senior Pastor	-0-
Sexton	-0-
Sound Technician	-0-
Organist	<u>-0-</u>
Total	-0-
Soloist (optional)	-0-

Non-Member Funeral:

Senior Pastor	\$250.00
Sexton	\$50.00
Sound Technician	\$40.00
Organist	\$100.00
Church Facilities	<u>\$210.00</u>
Total	\$650.00
Soloist (optional)	\$100.00

APPENDIX L

Property Disposal Policy

Purpose: The purpose of this policy is to define approvals needed to dispose of property that belongs to the church.

Definitions:

Disposal — Removal from service any property that was purchased for use in the church. It is not meant to apply to ordinary trash nor is it meant to restrict staff's ability to maintain the storage facilities by periodically disposing of items such as Tupperware containers, etc. that tend to accumulate beyond storage capacity. This policy governs regardless of the means of disposal i.e. donated, sold, thrown away, etc.

Value – Since it is not possible to determine an exact monetary value of used property, the following definitions are presented to provide guidance for the approvals needed before disposal of property. Ultimately the committee(s) involved will have to exercise good judgement in following this policy.

Low Value – Low Value Property is that used by only one or two committees and that does not have significance to the church at large.

High Value – High Value Property is used by three or more committees or has significance to members of the church at large.

Fixed Assets – Fixed Assets are listed in the Fixed Asset Data base which is maintained by the Administration Committee and published in the annual report.

Policy:

Disposal of Low Value Property used by only one committee can be approved by the co-chairs of that committee. If the property is used by two committees, co-chairs of both committees must approve.

Disposal of High Value Property must be approved by session.

Disposal of Fixed Assets can only be approved by the trustees.

Inherent in a motion to replace property is approval to dispose of the replaced property.

Approved by session – April 25, 2017

APPENDIX M

Employee Statement of Acknowledgement

This is to acknowledge that I have received a copy of the Green Valley Presbyterian Church Financial Management Policies and Procedures Handbook. I understand that it provides guidelines and summary information about the Green Valley Presbyterian Church Financial Policies, procedures, and rules of conduct. I acknowledge specifically that all e-mail, computer and communications equipment, software, networks, and systems, Internet, and other online access and/or e-mail accounts, and all other computer and communications mechanisms, are the property of Green Valley Presbyterian Church and are provided to enable me solely to carry out my duties for Green Valley Presbyterian Church and in furtherance of its ministry purposes, and that all e-mail messages and other content I may create in my service to Green Valley Presbyterian Church are and shall remain the exclusive property of Green Valley Presbyterian Church.

I also understand that it is my responsibility to read, understand, become familiar with, and comply with the standards that have been established in this Handbook. I further understand that Green Valley Presbyterian Church reserves the right to modify, supplement, rescind, or revise any provision or policy from time to time, with or without notice, as it deems necessary or appropriate.

I further understand and agree that any violation of Green Valley Presbyterian Church's policies or procedures may lead to disciplinary action, up to and including termination of my employment with Green Valley Presbyterian Church.

Employee Name and Position: (Please Print)

Employee Signature

Date