Rev. P. David Saunders, Senior Pastor

A tool to assist Bethel A.M.E. in complying with governmental regulations and reducing church conflict

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CHURCH FINANCIAL POLICIES

Biblical Basis: “Having land, sold it, and brought the money, and laid it at the apostles’ feet.” Acts 4:37 (KJV)
The financial responsibility of the church is to be a wise steward of the resources God has entrusted to this fellowship. Ultimately, the church is responsible to God in the stewardship of its funds. If a financial conflict arises, the instruction in Matthew 18 should be followed as a guiding principle.

INTRODUCTION

The church has the responsibility to properly manage the funds it has been given. Usually one of the largest expenses of the church is employees’ salaries, benefits and expenses. Each of these must be handled correctly.

The Internal Revenue Service does not tell the church how much to pay its Employees. The IRS does, however, have certain requirements as to how they are paid, as well as certain reporting requirements.

Our goal is to keep the church out of trouble with the IRS and to help church treasurers as they properly handle God’s resources.

As each person is to be a good steward of what God has given him, likewise the church is to be a steward of the money it has been given.

Most church-goers want to believe the money given to the church is handled properly. They do not necessarily want to know all the details, but they do want to know there is someone who oversees the finances of the church in relation to church policies and government regulations.

What used to be “trust” among church leadership has now been shifted to “proven integrity.” Today church members demand greater accountability and have higher expectations of the business operations of the church.

With the wrongful handling of money in the business world today, the downsizing of businesses where spending is closely watched and quality is a daily buzzword, church members do not want to be a part of a church whose finances are disorganized. They want to know that responsible care is exercised over the entrusted fund, but this rarely occurs outside a system of accountability.

BENEVOLENCE FUND

Purpose

The Benevolence Fund exists to extend mercy throughout Bethel AME Church and the community by offering both spiritual and financial aid (see Application in Appendix I).

Church Members

a. Members & attendees of Bethel AME Church may be eligible for financial assistance during times of crisis. Emergency Assistance is based on the church’s ability to grant financial aid.

b. The situation and/or emergency crisis must be evaluated by the Committee before funds will be approved and dispersed.

c. Persons requesting funds must understand that to request financial aid from the church that they
will be required to be faithful in tithes and offerings. If they have been unable to tithe or uneducated on tithes, one exception will be made to give financial assistance if the situation qualifies. Any sequential request (s) will not have this exception.

d. Depending on the nature of the situation, the person requesting financial aid may be required by the Committee or Senior Pastor to submit to certain prerequisites such as but not limited to: working at the church or for someone in the church, financial counseling, or anything else the Committee or Pastor deems necessary before financial assistance will be given. All requests are subject to the committee approval and discretion. Applicant must provide current photo identification.

e. Approved financial request will be dispersed by the church treasurer or assistant church treasurer. If it is a bill that must be paid, persons making the requests must bring the bill to the church and meet all prerequisites before funds will be granted. Funds will not be given to an individual; the bill will be paid by the treasurer directly to the vendor.

Non-Church Members

a. Bethel AME Church will offer help to people outside of the church as they are able. A one time grant will be given to non-members and will be limited to extreme situations that can be verified. In addition, if applicant is a member of another church, proof of denial from his/her church must be provided.

b. Bethel AME Church does not give money to those outside of the church family, but may offer opportunities to earn money or assist them in finding employment.

Bethel AME Church will give to those in need by meeting physical needs such as food, clothing, and in certain occasions, shelter.

d. Bethel AME Church does not give cash or pay for hotel rooms.

e. Persons requesting aid from the church may also be required to go through financial counseling or work at the church before help is granted.

Distribution of Funds

a. Bethel AME Church does not loan money to any individual whether in or out of the church for any reason.

b. Bethel AME Church will assist those in need of a loan to connect with its Credit Union or other financial institutions that may be able to help them in getting the money they need.

c. Bethel AME church does not give out cash to any individual whether in or out of the church for any reason.

d. Bethel AME Church will assist in providing or finding additional work for those in need of financial assistance.

Revenue ruling 56-304 clearly dictates that benevolence sponsored by the church or other tax exempt ministry must maintain certain records and meet certain criteria in order keep tax exempt status. Some of the most basic steps are as follows:

1. Distributions are made on a true charitable basis in furtherance of the purposes of the church or ministry.

2. The church or ministry must maintain adequate records and case histories to show the name and address of each recipient of aid.

3. Record the amount distributed to each recipient and the purpose for which the aid was given.

4. Record the manner in which the recipient was selected.

5. State the relationship, if any, between the recipient and the church or ministry and all of its directors, members and givers who make substantial contributions to the benevolence fund.

6. All distributions made to individuals must be substantiated upon request by the Internal Revenue Service.
BUDGET POLICY

Budget
The Bethel Annual Budget shall be a product of the Commission on Stewardship and Finance of the Church which is responsible for its developing and responsible for its recommendation to the Official Board. The budget is to be presented for the following year in the December prior to the new budget year period beginning in January and shall be set on a calendar year basis. All organizations must submit a budget for review and approval by the Official Board. The budgets are submitted to be reviewed and recommended to the Official Board by the Commission on Stewardship and Finance. Budgets should contain both revenue and expenses with specific commitments to cover their expected costs. No organization or ministry will be allowed to draw funds from the General Budget without an approved budget on file.

Budget Overruns
Once the budget is set, spending is expected to stay within the approved level. All budget units are to stop spending when the approved budget is reached. Approval to exceed budgeted expense levels must come after a review and recommendation from the Commission on Stewardship and Finance. Ultimately approval by the Official Board on the amended budget is required.

All organizational functions in the Church except those “duly designated ministries” of the Church must be budget neutral for the Church. The duly designated ministries are: Sunday school, Board of Christian Education, Lay Organization and the Missionary Society. Organizations are expected to raise funds to cover all expenses associated with their various affairs.

BUDGET REVIEW POLICY

Purpose
The purpose of this policy is to keep the membership informed of the financial status of the church.

Process
The Bethel AME Church budget for a given year must be completed in draft during the last quarter of the prior year. This draft (“straw man”) budget will be reviewed and amended as appropriate by the Commission on Stewardship and Finance Committee. When a final budget is completed prior to January 1 of a given year, it must be presented to the Stewards and Trustees during the first two weeks in January of the budget year. The last two week of January the budget must be presented to the Official Board and the Church Conference. The schedule would be similar to:

- Oct – Dec 31 Church accountant (bookkeeper) will draft a pro forma budget for the coming year. The budget will be reviewed and amended as appropriate during this same period.
- Jan 1-15 The pro forma budget will be presented to the “Official Board” of the church.
- Jan 16 – 31 The pro forma budget will be presented to the “Church Conference”. Any changes after this date will need to be approved by the Commission on Stewardship and Finance Committee.
- April, July, Oct and Jan Prior to April, July, Oct and Jan 15th, the Commission on Stewardship and Finance Committee will present to a combined meeting of the Stewards and Trustees a budget status report.
The report will depict, for each budget line item, the following:

1. Budgeted amount for the year.
2. Amount spent to date.
3. Any areas of concern (over or under spending)

Any required budgetary changes will be made at this time based on the analysis of the Commission on Stewardship and Finance Committee.

BUILDING AND GROUNDS POLICY

Purpose

The purpose of this policy is to insure that funds designated or designed for building and grounds expenditures are used for that purpose.

Source of Funds

Funds can be donated by the membership and specified on the donation envelope for “Building and Grounds”, “Building Fund” or some similar wording that indicated for Building and Grounds use. Where there is a doubt concerning the wording or the wording is not clear the Commission on Stewardship and Finance Committee will make the decision concerning the use of the donated funds.

Once the funds are collected they will be designated in the accounting records as “Building and Grounds Funds” and maintained as a line item in the budget.

There are times when donated funds do not meet the financial requirements of the Building and Grounds Committee. In this case, the Commission on Stewardship and Finance Committee will budget sufficient funds (depending on availability) to cover the requirement.

Control of Funds

The Building and Grounds Committee will control their expenses to the budget. Any financial requirements of this committee over and above the amount budgeted will be presented to the Commission on Stewardship and Finance Committee. This committee has five choices:

1) Grant additional funds from a reserve fund
2) Grant all or part of the requested funds from other budgetary sources or
3) Deny the request
4) Seek additional funds from the membership
5) Borrow funds

The Commission Stewardship and Finance Committee will use one choice or any combination of choices to resolve the issue.

Under no circumstances will the Building and Grounds Committee or its membership or other personnel obligate the church in any amount over and above the amount reflected in the budget, without the prior approval of the Commission on Stewardship and Finance Committee.
Purpose
To establish policy and procedures for entering contracts or obligations in behalf of Bethel AME Church, with the assumption the Church is fully responsible for meeting the conditions of the said contract.

Policy General
All activities involving contracts and procurement at Bethel AME Church shall meet the letter of the law as stated in the Book of Discipline of the AME Church. This shall apply to all real property transactions, goods and services. Property transactions must comply with Section IIB, Local Church Property in the Book of Discipline.

Policy
All contracts for services entered into by Bethel AME Church shall be signed by the Pastor who has the sole authority to negotiate such contracts. Upon recommendation by the Pastor and approval by the Official Board, a Steward, Trustee or Retained Professional may negotiate in behalf of the Church and any outcomes must be approved by the Official Board. In cases where contracts exceed an amount of $3,000, they must also be signed by the Treasurer or other authorized member of the Commission on Stewardship and Finance. In no event shall a Pastor or officer assume that they are authorized to enter into contracts on behalf of the Church simply by virtue of their position. There must be clear and convincing evidence of congregational acknowledgement in the form of a resolution or motion from the appropriate authorized body of the Church, the Official Board or the Church Conference. Guest speakers for events, musical groups and artist, major Church Banquets, and special programs involving guests’ performers shall have signed contracts with the Pastor’s signature in place in order for payments to be made. Catering services also must have contracts in place signed by the Pastor if the Church accounts are to serve as the source of funds for payment. If the contract does not meet the conditions above, the signee shall be personally liable for all costs. It is understood that the authority for signing contracts is not applicable to general procurement activity for day-to-day operations where the designee may act with authority delegated by the Pastor.

CREDIT CARD POLICY

Cardholder Eligibility
Ministers and Employees who are conducting official church business can request the use of the Church’s credit card. The request/use for a card approved by his/her supervisor for employees and by Stewardship & Finance Committee for the ministers, should be submitted to the Church Treasurer. The card is only available from Office Manager and will be checked out only when going to make a purchase. Each individual using the Church’s card (s) must sign this Card user’s agreement, which will be retained in the Bookkeeper Office.

Cardholder Responsibilities
1. Each individual must have an estimate before card can be issued. Individuals making purchases without prior written permission will be billed for payment by the Bookkeeper. The Card is to be used for
Church business only.
2. All detailed sales slips must be submitted to Bookkeeper immediately after the purchase is made, and expenses must be itemized on all receipts. The expense must be approved by the Treasurer or Assistant Treasurer before payment is made. Charged items will be paid for ONLY if you have a receipt.
   a. Ministers & employees are responsible for verifying the accuracy of the statement.
   b. Ministers and employees will review disputes or billing errors directly with Bookkeeper to resolve problems.
   c. Accepting cash in lieu of a credit to the Card account is not permitted.
3. Immediately report a lost or stolen card to the Commission on Stewardship and Finance Committee.
4. Return the Card to the Church Office after you have made your purchases. **DO NOT KEEP THE CARD IN YOUR PERSONAL POSSESSION.**

**Payment Procedures**
Payment will be made directly to the credit card company by the Bookkeeper each month. Late fees incurred because the sale slip(s) was/were not submitted before due date will be the responsibility of the employee or minister.

**Card Termination**
The Treasurer will terminate credit card usage if a Card user:
1. Moves to a new job and no longer needs a card in their current position.
2. Terminates Church employment.
3. Fails to produce receipts or documentation immediately after purchases are made.
4. Uses the credit card for personal purchases.

**Cardholder Agreement**
By signing this agreement the Card user agrees to the credit card policy. The Card user also authorizes the Church to withhold from the Card user’s paycheck any amounts that have not been submitted for payment with the appropriate documentation and any fees associated with late submissions.

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**DISCRETIONARY POLICY**

**Purpose**
The Pastor’s Discretionary Fund provides means for addressing occasional church program expenses not otherwise anticipated in the church budget.
Scope
This policy establishes guidelines for management and funding of the Pastor’s Discretionary Fund.

Policy
The Pastor is charged with the management of the Discretionary Fund. At his or her discretion, the Pastor may disburse monies from the Discretionary Fund for any purpose benefiting the church (except as excluded below), including but not limited to the following:

- repairs, equipment or other expenses related to the church facility
- special expenses of any church program
- staff professional expenses, including training
- expenses related to fund-raising, grant applications or solicitations

The Discretionary Fund shall not be used for any of the following:

- personal (versus professional) benefit of the Pastor or other staff
- assistance to non-Bethel AME Church agencies or organizations, except where such assistance directly benefits Bethel AME Church
- charitable assistance to individuals or families
- any expenditure which is not consistent with the policies and/or mission of the church.

The Pastor shall report all Discretionary Fund disbursements to the Commission on Stewardship and Finance Committee in 30 days, either before or after the fact. The Pastor shall provide an itemized report of Discretionary Fund disbursements for the year to the Commission on Stewardship and Finance Committee at its regular December meeting.

Funding
The Discretionary Fund shall be funded through donations or special member solicitations by the Pastor. In December of every year, the Pastor shall report to the Congregation and Official Board about the status of the fund.

HONORARIUM POLICY

Policy
A governing principle that embraces general goals and mandates or constrains action. The proposed policy includes general procedures necessary for implementation.

Purpose
The purpose of this policy is to provide guidelines for Bethel African Methodist Episcopal Church to adhere to in presenting honorariums to a person or persons deserving, working within the guidelines of the Church Budget.
Process

Personal honorariums shall be presented to any person or group deemed deserving by the Board of Trustees/Board of Stewards or Finance Committee and the Pastor as an expression of our Christian spirit provided said gift does not come from funds designated for other Church obligations and projects. The amount must be approved by the Commission on Stewardship and Finance Committee and the pastor before making any commitment. No ministry, committee, or individual shall engage or obligate the Church without approval. Supporting documentation (Annual Budget) must be submitted to the Commission on Stewardship and Finance Committee before committing or obligating the Church.

Honorariums presented to Musicians, Evangelists, Guest Speakers, Presiding Elder and Bishop will be in compliance with previous amounts allocated or an amount agreed upon by the Commission on Stewardship and Finance Committee according to the finances of the Church.

Whether it is a mission conference or a special service, the love offering, or honorarium paid to the foreign guest speaker, is subject to a Non-Resident Alien withholding of thirty-percent (30%) and it must be sent to the IRS.

All honorariums exceeding $600.00 are subject to withholding tax.

Any changes/deviation from this policy must be reviewed by the Commission on Stewardship and Finance Committee and church conference. The group will comprise a list containing set payment amounts for services rendered.

LOVE OFFERING FUND

Purpose

The purpose of the love offering fund is to honor laborers in the field with a financial gift.

The church, in exercise of its religious and charitable purposes, has established a love offering fund. The church welcomes contributions to the fund. However, the love offering will be considered taxable income to the recipient. The administration of the fund, including all disbursements, is subject to the exclusive control and discretion of the Commission on Stewardship and Finance Committee. The Commission on Stewardship and Finance Committee may consider recommendations from anyone, but the committee is not bound in any way to honor the recommendations. Donors will not be permitted to recover a contribution because the committee failed to honor the donor’s recommendation. The church recognizes that the love offering fund is part of the continuing mission of the church and has established this fund as an ongoing fund. Should at any time in the future the church vote to close this fund, all money in the fund at that time will go in the general budget of the church. The fund should not be used for general operating purposes. A love offering fund sub-committee may be appointed to organize and make recommendations to the Committee on Stewardship & Finance Committee on ways to honor our loved ones.
MEMORIAL FUND

Purpose
To honor the memory of deceased individuals.

The church, in exercise of its religious and charitable purposes, has established a memorial fund. The church welcomes contributions to the fund in memory of loved ones. The administration of the fund, including all disbursements, is subject to the exclusive control and discretion of the Commission on Stewardship and Finance Committee. The Commission on Stewardship and Finance Committee may consider recommendations from anyone, but the committee is not bound in any way to honor the recommendations. Donors will not be permitted to recover a contribution because the committee failed to honor the donor’s recommendation. The church recognizes that the memorial fund is part of the continuing mission of the church and has established this fund as an ongoing fund. Should at any time in the future the church vote to close this fund, all money in the fund at that time will go in the general budget of the church. The fund is administered according to the donor’s wishes. The fund should not be used for general operating purposes. A memorial fund sub-committee may be appointed to organize and make recommendations to the Commission on Stewardship & Finance Committee on ways to honor our loved ones.

MISSION FUND

Purpose
The purpose of mission fund is to provide resources to assist the church, church members, or other worthy persons or organizations in the spreading of the gospel of Jesus Christ.

Policy
The church, in keeping with its religious purposes and mission, has established a missions fund to provide resources to church members or others designated by the church for short-term mission trips. The funds may also be used for the purpose of starting new churches and beginning new ministry/mission points within the community or around the world.

The church welcomes contributions to the fund. The administration of the fund, including all disbursements, is subject to the availability of funds and under the exclusive control and discretion of the Commission on Stewardship and Finance Committee. A Mission Committee will be appointed to develop goals and objectives for the fund, and may consider recommendations from anyone, but in no event is the Commission bound to honor the recommendations. Donors will not be permitted to recover a contribution on the grounds that the Commission failed to honor the donor’s recommendation.

The church recognizes that spreading the gospel is the primary purpose of the church and has established this fund as an ongoing fund. Should at any time in the future the church vote to close this fund, all monies in the fund at the time will go into the general operating fund of the church.
PETTY CASH POLICY

Purpose:  
To give some guidelines for use of spending Petty Cash funds, to assist the church office manager to monitor its use, to provide consistency in the use of Petty Cash for items purchased, and to provide a process to assure accountability of Petty Cash use.

General Policy Statements:
1. The only individuals authorized to spend Petty Cash are staff or pastors.
2. Before being given Petty Cash a Payment Request Form (see Appendix II) needs to be completed.
3. The Treasurer or Assistant Treasurer will periodically review the type and purpose of Petty Cash expenditures, and the processing of Payment Request Forms.
4. Petty Cash funds are not to be used for personal items that are not related to performance of job responsibilities, such as personal snack items, entertainment, general staff discussion times, or routine meals.
5. The office manager will be responsible for keeping the Petty Cash fund in a secure place, and periodically will make a report to the Treasurer about the use of Petty Cash.

Procedures:
1. Petty Cash funds are controlled and managed by the office manager.
2. The maximum amount of Petty Cash held by the officer manager will be no more than $100 at any one time.
3. When money is low in the Petty Cash box, the receipts and requests for reimbursement will be totaled and attached to the Petty Cash Request Form.
4. The Petty Cash Form must be completed and turned into the Treasurer for replenishment of Petty Cash funds expended.
5. The Treasurer makes out a check for the total amount requested for reimbursement to the Petty Cash fund, and charges each indicated expense account number for the expended amount.
6. The office manager is responsible for cashing the Petty Cash check and keeping it secure in the Petty Cash fund box.

RESTRICTED AND DESIGNATED GIFTS POLICY

Purpose
To establish policy and procedures for handling bequeathed gifts which are given by members for specific purposes and uses at Bethel AME Church. This policy intends to unequivocally obey the wishes of the donor and to administer their wishes in a timely and efficient manner.

Policy General
All restricted gifts are to be administered by a group or subcommittee of the Commission on Stewardship and Finance Committee. The Pastor may appoint other representatives, but the subcommittee majority shall
be held by members of the Commission on Stewardship and Finance Committee. Designated endowments will be respected and administered in strict discipline to the desires of the donor. This shall include a policy of protection of principal in disbursements.

Policy
Monies received from restricted and designated accounts shall be held in interest and dividend bearing accounts which have demonstrated sound historical performance with minimal risks. The administrative body shall deposit received funds immediately and set up a schedule for disbursement of proceeds. The committee is responsible for writing a clear set of awards criteria in the full spirit of the wishes of the donor. The committee may protect principal by not disbursing any funds in the first year and begin making awards in year two (2) after interests is earned. In cases where funds are left with no endowment requirements but designated for specific purposes, the committee shall still seek optimal investment opportunities. The committee may decide on the size of the class of award recipients so long as it does not conflict with the wishes of the original doner. Under no circumstances should funds in these accounts be used for any other purposes. No loans shall be taken from these accounts under any circumstances. When awards are given the appropriate memorial to the donor should be a part of the memorial ceremony. In cases where scholarships are involved, funds should be sent directly to the school the individual will be or are currently attending. Under no circumstances are awards to be given in cash for personal use. All fund balances are required to be reported to the Church on an annual basis. Included in this report is a list of recent recipients.

TRAVEL PROCEDURES FOR CHURCH OFFICIALS AND EMPLOYEES

Purpose
To establish policy and procedures for attendance of Church Officials, Delegates, and other church representatives attending scheduled conferences, conventions, seminars, training programs, convocations, and missions; the expenses of which are borne wholly or in part by Bethel AME Church (see Appendix III).

Policy
No official, member or employee will be authorized to attend any conference, convention, seminar or training program at Church expense unless specific provisions have been made in the annual budget. Approval for travel and other expenses that are not specifically provided for in the budget may be granted only after review by the Commission on Stewardship and Finance Committee with concurrence by the Pastor. Appropriate steps to find resources to cover such cost are incumbent upon the Commission on Stewardship and Finance Committee.

Travel
1. Persons should travel by the most economical means related to the schedule and purpose of the travel.
2. Travel by private vehicle or the actual costs of a taxi or public transportation will be reimbursured for
travel between home or office and the point of departure of a commercial carrier and for travel at the
destination from the point of arrival to the hotel or meeting location. Where rental vehicles are used
at functions the full expense is reimbursed so long as the rental time is in proximity to the beginning
and end of the conference.
3. Travel by air will be reimbursed for economy airfare including any additional charges caused by ticket
changes brought on by uncontrolled circumstances.
4. Travel by rail will be reimbursed based on standard or economy accommodations.
5. Travel by private vehicle, when it is the most economical option, will be reimbursed at the rate set out
by the current federal mileage reimbursement rate. When several people travel together in the same
vehicle, the owner but not the passengers will be entitled to reimbursement.
6. Persons attending meetings are encouraged to use public transportation at the meeting location
whenever available.

Accommodations
1. Accommodations are selected which are reasonable, conveniently located, safe and accessible. Group
rates at conferences are expected to be used. Youth should be housed four (4) to a room where
feasible.
2. Extra days before and after conferences are to be avoided except for compelling reasons.
3. Receipts for lodging are to be attached to the expense report form.

Meals
1. Meals are reimbursed on the basis of reasonable cost for the market in which the conference or meeting
take place. Meals for guests are not allowed for reimbursement purposes. Receipts are expected for
all food expenses.
2. Church officials are expected to take full advantage of all pre-paid meals that are a part of regular
conference expense or sustentation.

Statement of Travel Expenses
Within seven (7) working days after returning, all travel expenses for attendance at conferences,
meetings, conventions, seminars or training programs shall be itemized on a special form titled “Travel Expense
Report”. The form shall be filled out and approved by the Pastor, Accountant, or Treasurer. In the case of the
Pastor the Treasurer should approve the report. Receipts for lodging, registration fees, airline tickets, taxi fare,
car expenses, and parking in excess of $5.00 and meals should accompany the report. It should be noted that
the responsible adult traveling with youth contingents is responsible for accounting for all cost incurred by
youth at the conference and assuring that reports are submitted timely with details and receipts of expenses
associated with the conference.

ACCOUNTABLE REIMBURSEMENT POLICY

In accordance with IRS regulations 1.162-17 and 1.274-5(e), the Bethel AME Church hereby establishes
a reimbursement policy for all ministers and employees with the following terms and conditions.
1. The church will reimburse only reasonable ministry-related business expenses incurred by a minister or employee. Subject to budget limitations, such expenses will include:

   a. Business use of automobile, up to the current IRS standard mileage rate;
   b. Business travel away from home: transportation, lodging and meals on overnight trips that are business related;
   c. Convention, conference, and workshop expenses;
   d. Educational expenses, if otherwise qualified as an itemized deduction and within IRS limits;
   e. Subscriptions, books and tapes, if related to ministry or employment;
   f. Entertainment/hospitality expenses, if business connection requirement is met;
   g. Cell phone charges if required for the convenience of the church.

2. The minister or employee will account for each allowable expense in writing at least every sixty (60) days. Documentation will include the amount, date, place, and business purpose and business relationship of each expense. A receipt will accompany the documentation.

3. The minister or employee will return advances that exceed actual business expenses within sixty (60) days.

   Accordingly, all property, goods and services purchased under this accountable expense reimbursement plan belong to the church, not the individual.

   Under this accountable arrangement the church will not report reimbursed amounts as taxable income on the minister’s or employee’s Form W-2. The minister or employee should not report reimbursed amounts as income on Form 1040.

Acknowledgement

I have received a copy of the Church’s Accountable Reimbursement plan and understand that it provided guidelines and summary information about the church’s reimbursement policy, procedures and rules of conduct. I understand that it is my responsibility to maintain adequate and accurate records and forward all supporting expense reports, receipts and documentation to the church’s treasurer.

Name: __________________________________ Date: ________________________________

CHILD ABUSE PREVENTION POLICY

1. Any volunteer or paid worker who works with children age 18 or under should be given the legal definition of child abuse in writing, as well as the policy of the church on the reporting of child abuse. Annual child abuse training should be provided to children and youth workers. The definition and training should help the workers identify child abuse. While exact definitions differ from state to state and between military and civilian regulations and laws, most definitions agree on several common elements of an abused or neglected child:

   “...a child whose physical or mental health or welfare is harmed or threatened with harm by acts or omissions of his/her parent or other person responsible for his/her welfare.” U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES,
2. The church has adopted the “two adult” rule which requires a minimum of two adult workers to be present in each situation involving the supervision of the children and youth. Children and youth church leadership should supervise children and youth ministries on an ongoing basis and make unannounced visits into classes or other program sites from time to time.

4. Every paid and volunteer children and youth worker should have an application on file with the church. The application should include relative questions pertaining to working in a children or youth ministry. A volunteer children and youth worker should be a member or attending the church for six months before serving in a children or youth ministry.

5. References should be checked on anyone working with children or youth. The reference checks should be completed on all paid and volunteer workers.

6. A criminal background should be conducted on all employees and volunteers having ministry responsibilities with children 18 years old and under.

7. Each children and youth worker should be interviewed personally by the supervisor of the respective ministry area. Documentation of the interview like the application or other personnel documents must be kept confidential and in a secure location.

8. The church should comply fully with Michigan’s child abuse reporting statue. The church leadership should be informed of any suspicion of child abuse.

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SEXUAL HARASSMENT POLICY

Purpose

All employees of Bethel AME Church have the right to work in an environment free from all forms of illegal discrimination and conduct which can be considered harassing, coercive, or disruptive, including sexual harassment. The position of the Bethel AME Church is that sexual harassment is a form of misconduct that undermines the integrity of the employment relationship.

Responsibility

It is the responsibility of the personnel committee and each employee to ensure full compliance with this policy.

Definition

Unwelcome sexual advances, requests for sexual favors, and other verbal and physical conduct of a sexual nature constitute sexual harassment when

1. Submission to such conduct is made either explicitly or implicitly a term or condition of an individual’s employment.
2. Submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual, or
3. Such conduct has the purpose or effect of unreasonably interfering with an individual’s work performance or creating an intimidating, hostile, or offensive working environment.
Policy
1. No employee, whether male or female, shall be subject to unsolicited and unwelcome sexual overtures or conduct, either verbal or physical.
2. Sexual harassment shall not include occasional and appropriate compliments of a socially acceptable nature.
3. Sexual harassment does refer to behavior that is not welcome, that is personally offensive, that de
bilitates morale, and that, therefore, interferes with work effectiveness. Such behavior may result in disciplinary action up to and including dismissal.

Complaints Procedure
1. Complaints of sexual harassment should be brought to the attention of the personnel committee.
2. The employee is also free to make the complaint directly to any supervisory personnel.
3. Supervisory personnel receiving a complaint of sexual harassment shall immediately contact the personnel committee.
4. After notification of the employee’s complaint, a confidential investigation will be initiated immedia
tely by the personnel committee.
5. After the investigation has been completed, a determination will be made regarding the resolution of the complaint by the personnel committee.

The church will cooperate fully with law enforcement officials in a criminal investigation.

Non-Retaliation
This policy prohibits retaliation against employees who bring, in good faith, sexual harassment charg
es or assist in the investigation of such charges. Any such employee shall not be adversely affected in terms and conditions of employment, nor discriminated against or discharged because of such activity.

Non-Employees
In addition to the above, any complaints of sexual harassment by an employee against vendors or other non-employees who do business with Bethel AME Church or any complaints by a vendor or other non-employee against an employee of the Bethel AME Church shall be reported and investigated in the same manner as stated in this sexual harassment policy.
WRITING AND POSTING OF STANDARD PRACTICES

Policy

It shall be the policy of the Trustee Board to maintain an institutional standard practice manual, which contains policies and procedures of a general church-wide nature. This standard practice manual will be reviewed at least every three years and revised as necessary.

Procedure

The Trustee Board of Bethel A.M.E. Church will maintain a Standard Practice Manual, which contains policies and procedures for the Trustee Board committees and the church in general.

Each standard practice will be prepared on the standard practice form, and will include the following information:

- Page numbering and total pages, i.e. page 1 of 2
- Text of the standard practice
- Originating committee (author) of the standard practice.
- Effective date and distribution date.
- Standard practice number assigned by the Commission on Stewardship and Finance.
- Pastor’s signature

When a committee writes a standard practice, it shall be given to the Commission on Stewardship and Finance to review to ensure:

- That duplication of policies do not take place
- That the proposed standard practice is in the language of a standard practice.

After review by the Commission of Stewardship and Finance, the standard practice will be presented to the Trustee Board for approval. A standard practice that is favorably acted upon by the Trustee Board will be forwarded to the Pastor for signature.

The Commission of Stewardship and Finance will assign the standard practice issue the “effective date and date of distribution. The effective date will be within two weeks after distribution to allow the Trustees time to familiarize themselves the policy before it goes into effect.

The Commission of Stewardship and Finance will assign a “standard practice number” according to the following ranges.

After duplication and distribution, the original copy of the standard practice will be filed in a master Standard Practice Manual that will be kept in the Pastor’s office.

Copies of the Standard Practice Manual will be located in the church office and conference room. The office staff will duplicate and distribute copies of the standard practice to each Trustee.

When a standard practice is revised, the above procedure will also be followed. It will be assigned an effective date; however it will retain the same standard practice number.
OFFICIAL CHURCH BUSINESS

Policy

It shall be the policy of Bethel A.M.E. Church to establish procedures for conducting the business Bethel A.M.E. Church.

LOCAL CHURCH ORGANIZATION

The business of the church shall be conducted in accordance with the current addition of the Doctrine and Discipline of the African Methodist Episcopal Church. The Pastor is the head of the church and is appointed by the Bishop during the Annual Conference. His tenure is for one year. Bethel A.M.E. Church consists of the following boards and organizations:

BOARDS AND ORGANIZATIONS

BOARDS
1. Board of Stewards
2. Board of Trustees
3. Stewardess Boards 1, 2, & 3
4. Deaconess Board
5. Board of Christian Education
6. Bethel Educational Center Board

ORGANIZATIONS
1. Acolytes
2. Allen Christian Fellowship
3. Bethel Bible fund
4. Boy Scouts
5. Busy Bee Club
6. Courtesy Committee
7. Lay Organization
8. Men of Bethel
9. Missionary Society
10. Nurses Guild
11. Retirees Club
12. Steward & Trustee Spouses
13. Sunday School
14. Tuesday Night Bible Class
15. Usher Boards 1, 2 & 3
16. Wednesday Night Prayer Band

CHOIRS
1. Bamecian Choir
2. Bowman Gospel Chorus
3. Chancel Choir
4. H.C.H. Choir
5. Male Chorus
6. Senior Choir
7. Young Voices of Praise
8. King Family

OFFICIAL BOARD

The Official Board shall be composed of the Trustees, Stewards, Class leaders, Deaconesses and...
Presidents of all organizations, both youth and adult.

All official church business shall be conducted by the Church Conference, Quarterly Conference, Official Board, Board of Trustees and Board of Stewards.

**COMMISSION ON STEWARDSHIP AND FINANCE**

**Policy**

It shall be the policy of Bethel A.M.E. Church to establish a Commission on Stewardship and Finance to uphold the financial program of the church in accordance with sound fiscal practices.

**Commission on Stewardship and Finance**

The Commission on Stewardship and Finance shall be composed of the members of the Trustee and Steward Boards’ Finance Committees and the treasurer of the Bethel Education Center. The Trustee Board Treasurer shall serve as Chairperson and the Steward Board Treasurer shall serve as Vice Chairperson.

**Duties and Responsibilities**

1. The Commission on Stewardship and Finance shall develop an annual budget for the church, which will be submitted to the Official Board for final approval at the December meeting.
2. Upon approval of the annual budget by the Official Board, the Commission shall oversee the budget and administer the funds received in accordance to the plan of the Official Board.
3. Church money shall be deposited promptly in a bank approved by the Board and the account shall be in the name of the church.
4. All funds received shall be disbursed under the direction of the Trustee Board and the approval of the Pastor. The monthly income received shall be disbursed proportionately among the budgeted items, after giving priority to the mortgage, utilities and salaries and taxes for the Pastor and the church employees.
5. Monthly, quarterly and annual Financial Reports shall be prepared by the treasurer of all receipts, disbursements and unpaid obligations against the budget.
6. It shall be the continuing duty of the Commission to inform the congregation of the financial needs of the church.
7. No lottery, raffle, or other games of chance shall be used by the church or any of its clubs and organization to raise money for any purpose.

**THE BUDGET AND THE BUDGETARY PROCESS**

**Policy**

It shall be the policy of Bethel A.M.E. Church to approval an annual budget which will be developed by the Commission on Stewardship and Finance.

**Purpose**

The budget is a financial guideline, which covers our fiscal year, January 1 through December 31. The budget is a statement of the church’s funds and spending priorities. A financial translation of the direction the church must take if it is to meet its goals.
BUDGET DEVELOPMENT PROCEDURE

1. Budgets are to be developed by the Treasurers of each Club/Organizations by September 30. This should be done in consultation with the Finance designated Committee members. Consideration will be given to actual expenditures in previous years, as well as, the objectives and needs of the organization.

2. All budget requests will be reviewed and used to develop the church’s annual budget.

3. The Treasurer shall present a rough draft of the budget to the Trustee Board in November.

4. The final budget will be presented for approval at the December Trustee Board meeting. The approved budget will be submitted to the Official Board for ratification.

5. Any project voted in by the Trustee Board after the budget has been approved is a de facto amendment to the budget.

6. Throughout the fiscal year, the Commission on Stewardship and Finance shall monitor each budget line item.

7. The Church Treasurer will prepare a monthly report of the church’s revenue and expenditures in relation to the budget.

Exceeding the Budget

1. Requests for additional funds must be presented to the Official Board for approval.

2. If a Club/Organization’s line item exceeds its budget, the Treasurer will contact the Organization’s Treasurer and President to rectify the overage.

Unbudgeted Expenditures

1. Unbudgeted expenditures of $ 100-500.00 will be submitted to the Commission on Stewardship and Finance for review and approval.

2. Unbudgeted expenditures of $ >$500.00 will be submitted to both the Commission on Stewardship and Finance and the Official Board for approval.

BUDGETING CONSIDERATIONS

- What is the best estimation of the inflation rate?
- Will certain budget items deviate from the rate?
- Will there be additions or deletions from last year’s budget to reflect changing goals and objectives or unusual occurrences?
- Does the Finance Committee feel that any organization/committee budget request is unreasonable and should be referred back to the organization/committee?
- The Finance Committee does not attempt to set policy through the budget.
- The Finance Committee must strive for an honest budget; one that does not allow for padding of line items. The church instead, has established procedures for the eventuality of unforeseen and unbudgeted expenses.

BUDGET DEVELOPMENT TIMELINE

<table>
<thead>
<tr>
<th>MONTH</th>
<th>EVENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>SEPTEMBER</td>
<td>Budget request due from Boards, Committees, Clubs and Organizations.</td>
</tr>
<tr>
<td>OCTOBER</td>
<td>Budget development begins</td>
</tr>
<tr>
<td>October 15</td>
<td>Budget due from Steward Board</td>
</tr>
<tr>
<td>NOVEMBER</td>
<td>Rough draft of Budget presented to Trustee Board</td>
</tr>
<tr>
<td>DECEMBER</td>
<td>Final budget presented to Official Board for ratification</td>
</tr>
</tbody>
</table>
VOUCHER SYSTEM

Policy
It shall be the policy of Bethel A.M.E. Church to utilize a voucher for the disbursement of funds (see Appendix IV).

Procedure for requesting funds on behalf of a club/organization:
1. Each club/organization is to provide the names of officers elected by its members, to the church office, immediately after the election, and no later than October 31st of each year.
2. The club/organization is to submit three (3) names of members authorized to obtain money on its behalf. Officers include the treasurer, secretary and president.
3. Two signatures will be required for the submission of a voucher.

Procedure: THE VOUCHER
1. The treasurer or other authorized member must complete a “voucher” to request money from a club/organization's account.
2. The voucher must include:
   a. The “Check Amount: $___________.
   b. To whom the check is to be written.
   c. State the reason for the check.
   d. Indicate if the check is to be picked up, or mailed. If the check is to be mailed, provide the complete name and address and paperwork.
   e. Attach your receipts, bills, or description of the purpose of the funds requested.
   f. The name of the club/organization
   g. Date the check is needed
   h. Your name and office title in your club/organization
   i. Two approved signatures, i.e. President, secretary etc.
3. The organization should make a copy of the voucher before submitting it to the Office Manager.

Procedure: From Voucher Submission to Check Issuance
1. The properly prepared and signed voucher is to be submitted to the Office manager for approval.
2. The Office Manager will verify the completeness of information, enter it into a general ledger, date and issued a voucher number.
3. Vouchers submitted on the Weekend, will be forwarded to the Bookkeeper by noon, the following Monday, except when a holiday falls on a Monday.
4. Vouchers received during office business hours, will be forwarded to the Bookkeeper, no later that the close of business, the same day it is received.
5. Checks will be issued within three (3) days after the voucher is submitted to the bookkeeper.
6. If a person plans to pick up your check, it will be held in the Office between the hours of 9:00 a.m. - 6:00 p.m. unless, other arrangements are made.

QUARTERLY STATEMENTS
1. A quarterly, financial statement“ will be issued to each club/organization.
2. The statement will include:
   a. The balance brought forward,
   b. Income received and expenditures made during the month
   c. The ending balance.
3. Quarterly statements for clubs/organization will be posted in the mail rack in the mall area.

Forms to include
Voucher
Expense Report

WEEKLY OFFERINGS AND FINANCIAL CONTRIBUTIONS

Policy
It shall be the policy of Bethel A.M.E. Church to standardize the method by which the weekly offering is collected and counted.

Procedure
1. The Finance Committee shall be responsible for counting the weekly offerings for each church service and any special program/service.
2. The members of the Finance Committee will be assigned designated Sundays to “count” and should make every effort to be present on the date of the assigned duty. A minimum of three persons will be required for counting contributions.
   a. If a situation arises in which, there are only three Finance Committee members counting. No two members are to be related.
3. It is the responsible of the persons counting money to ascertain that each envelope is complete and that the following information is on each envelope:
   a. Name of giver
   b. Envelope Number
   c. Amount of the Offering and type of fund, i.e. check or cash
   d. Category for funds (i.e. tithe, offering, other)
   e. Date of receipt
4. If the name or amount of the offering is not recorded on the envelope, but a check is enclosed. The officer should record the name of the giver and amount shown on the check.
5. If currency is in the envelope and there is no name, the officer will add the currency to the basket offering. or identify the envelope as “No Name”
6. The Counter will designate, in the upper right corner of the envelope, whether the contribution was, check or currency.
   a. A check is identified by CK and
   b. Currency with a CA.
   c. The counter will initial each envelope
7. The offering envelopes will be grouped together in order of the total amount received. A calculator tape will be generated and used for reconciliation of funds received with envelopes.
8. Form 1010 (see Appendix V) will be used to record funds received from organizations and the basket offering. The total from this sheet will be transcribed on the appropriate location of the Financial Tally sheet, form 1000 (see Appendix VI).
9. The Financial Tally Sheet, Form 1000, will be used to reconcile contributions and envelopes. A calculator tape is required for each sum on the sheet along with description.
10. The summary on the right hand of the Tally sheet must equal the amount on the left-hand side. If these amounts are not the same, the Finance committee must reconcile.
11. A deposit slip will be completed which shows the currency, coins and checks. A calculator tape is to be submitted with the checks.
   a. The checks are to be stamped “For Deposit Only.”
12. After reconciling the funds, the deposit slip, cash, check and calculator tape and to be sealed in a deposit bag which is then taken to the “drop box” for deposit at the bank.
   a. All deposits should be accomplished using two persons, in two separate cars.
13. If no one is available to go to the bank, the deposit bag must be placed in the Church’s Safe until such time as the deposits can be made.
14. At the next business day, the Church’s Bookkeeper will enter the contributions into the Church Management System Computer system using the Program, Servant Keeper.
15. When all envelopes have been entered it will be the responsibility of the Bookkeeper to reconcile the amount counted on Sunday, by the members of the Finance Committee and the amount entered into the Computer System.
16. Once the deposits and offering envelopes have been reconciled, the clerk will generate a copy of the computer report showing the contributors and a summary of the various accounts. This report will be placed in the “Offering” file.
17. The various financial computer programs are secured and require a password to obtain access. Only those persons authorized to have access to the financial records are allowed to have the password.

**COUNTING PROCEDURE SUMMARY**

**Procedure**

1. Open envelopes, record amount enclosed on the upper right hand corner.
2. Count basket offering. Record information on form 1010.
3. Count any miscellaneous monies received (i.e. rent, organization monies, reimbursement, etc.) and record on form 1010.
4. Prepare a calculator tapes for the following totals:
   a. Offering envelopes
   b. Basket offering
   c. Total miscellaneous monies
   d. TOTAL MONIES RECEIVED
   e. Currency
   f. Coins
   g. TOTAL MONIES DEPOSITED
5. Checks: Prepare two (2) tapes
   a. One for the bank and
   b. The other for the bookkeeper.
6. Information required by the Church bookkeeper
   a. Calculator tape for all totals
   b. Offering envelopes
   c. Basket offering tally sheet, form 1010
   d. Tally sheets for miscellaneous monies
   e. Copy of deposit sheet
   f. Completed top portion of deposit bag
7. The Checker is to verify the following:
   a. That all entries on form 1010 are complete and balanced
8. That the funds in the deposit bag are accurately counted and recorded.
9. That the entries on form 1010 balance with the amount on the deposit slip.

**INVESTMENT POLICY**

**Policy**

It shall be the policy of Bethel A.M.E. Church to invest the church funds utilizing investments with low
risk and returns consistent with the goals and objectives of the Church. The investment policy of Bethel A.M.E. Church has been developed in order to achieve the following objectives:

1. To preserve principal while maximizing return on invested monies.
2. To have ready access to the funds at all times sufficient to satisfy the obligations of the church.

**Purpose**

The management of investments is an area in which good control procedures are crucial. Of course, all investments involve some degree of risk; no protocol can fully safeguard against the possibility that an investment made in good faith may turn out in retrospect to have been a poor one. However, good investment procedures can reduce the risk that the church will suffer from a volatile economy.

**Specific Investment Policies**

1. The following specific investment policies will achieve these investment objectives:
2. Investments will be limited to those rated “A” by the Moody’s or Standard & Poor’s rating services.
3. Investment deposits will not exceed $100,000 at any one banking institution.
4. Investments will be limited to those with a maturity of five (5) years or less.
5. No equity securities will be purchased.
6. Securities eligible for investment will be limited to the following:
   a. Insured Bank and/or Savings and Loan Association deposits: i.e.
      i. Saving accounts
      ii. Interest bearing checking accounts and
      iii. Certificates of deposit.
      iv. United States Treasury bills, notes and bonds
      v. Corporate bonds rated no less than AA
   b. Money Market Mutual Funds

7. **Protecting Investments**
   a. As with accounting procedures, responsibilities related to church investments should be distributed among members of the Finance Committee.
   b. No individual acting alone shall have the authority to choose an investment vehicle for the church.
   c. Likewise, at least two signatures shall be required for any withdrawal or placement of invested funds.
   d. The Trustee Board will designate the percentage of investment income that can be withdrawn and used for the mission of the church.

8. **Financial Reports**
   a. Annual financial reports should include a full accounting of invested funds, and annual audits should include verification of amounts invested.
      i. This means that the auditor should physically examine stock certificates held by the church, and write to banks, brokers and investment firms for independent confirmation of assets held in custody for the church.

**DESCRIPTION OF INVESTMENT SECURITIES**

1. **Money Market Fund**
   a. Mutual fund that invests in short-term (usually thirty day to one year) United States government securities, bank money instruments, and commercial debt instruments.
   b. The minimum balance is usually $500 or larger with withdrawals allowed with no notice and no penalty.
2. **Certificate of Deposit (CD)**
   a. Savings account that carries a specified minimum deposit and term and provides a higher yield than passbook-type savings accounts.
   b. Paper evidencing the existence of a time deposit with a bank or trust company.
   c. Negotiable money market instrument issued by banks for $100,000 or more for at least thirty days with negotiated rates.
   d. These trade on the open market and offer the investor an excellent return and high degree of safety.

3. **Treasury Bills**
   a. Short-term debt instruments with maturities of one year or less issued weekly by the United States government on a discount basis with full face value due at maturity.
   b. T-bills are issued in denominations of $10,000 with income exempt from state and local income taxes.

**REIMBURSEMENT OF EXPENSES INCURRED WITH OFFICIAL CHURCH BUSINESS**

**Policy**

It shall be the policy of Bethel A.M.E. Church to establish a method by which individuals are reimbursed for expenses incurred while conducting official church business and to ensure compliance to avoid issues related to imputed income assessed against individuals.

**Procedure**

Official church business involves any of the following circumstances:


b. Expenses incurred when serving as a delegate or approved representative to any official church related: Conference, Convention, meeting, etc.

Pastor’s expenses, when incurred while conducting church business.

1. All requests for reimbursement of expenses are to be submitted on form1010. Receipts for expenditures must be attached to this form if reimbursement is to be approved. Receipts for meals are required for any single meal over $25, or total expenditure for meals for one day over $28 with an explanation as to why the amount was exceeded, or for any meal which includes a meal for another individual. If no hotel bill is submitted, reimbursement cannot be allow.

2. Expenses incurred at Motels/Hotels must be limited to room expenses. We cannot allow reimbursement for Room Service type expenses. Only one telephone call, which is reasonable in length, will be reimbursed.

3. Offerings paid at church related activities are to be reasonable and consistent with that of other churches of similar size. Expected offering amounts should be discussed with the responsible approved prior to attending the activity.

4. Approval authority for expense reports and request for cash advances shall be as follows:

5. Officers, members, employees, Assistant or Associate Pastors, shall be approved by the Pastor.

6. The Pastor’s expense report and request for cash advance shall be approved by the president pro-tem of the Steward Board or by the officer designated by the Steward Board.

7. Upon receipt of an approved expense report form, the Treasurer of Bethel A.M.E. Church will issue a check to cover the payment of approved expenses.
8. If a cash advance is required prior to an expense being incurred, a request for a cash advance shall be issued and if approved by the approval authority will be submitted to the Treasurer to issue a check. The cash advance must be settled by the submission of form. When the form has been approved any amount in excess of the cash advance will be refunded to the claimant. If the cash advance exceeded the actual expenses, the excess will be returned to the church.

MINI-BUS/VAN VEHICULAR USAGE POLICY

Policy
It shall be the policy of Bethel A.M.E. Church to provide transportation to clubs and organization in good standing with the church to church related programs within and outside of the city.

Procedure: AUTHORIZED DRIVERS
1. The driver of the church’s van must possess a valid driver’s license issued by the State of Michigan. The driver of the mini-bus must possess a valid driver’s license AND a Commercial Driver’s License (CDL), no exceptions.
2. A list of eligible drivers for the van or mini-bus, who have been authorized by the Pastor, will be available in the church office.
3. No unauthorized person is to possess keys for, or operate either church vehicle.

MINIMUM CAPACITY FOR USAGE
4. A minimum number of persons will be required to warrant usage of the Bethel’s vehicles. This number should exceed the amount of individuals that could be comfortable transported in a private vehicle.
   1. The minimum number of persons required to use the church’s van is six (6).
   2. The minimum number of persons required to use the church’s mini-bus is fifteen (15).
5. The maximum capacity for each vehicle is as follows:
   1. Van: 6
   2. Mini-bus: 25

GAS REIMBURSEMENT POLICY
1. An organization wishing to use the church van/mini-bus will be required to purchase gasoline for the vehicle. No exceptions.
2. The vehicle will be “filled-up” with gas prior to usage.
3. The user will be required to pay for the amount of gas used for the trip.

RESERVING A CHURCH VEHICLE
1. The authorized representative of a church Club/Organization is to request usage of the vehicle through the Office Manager, at least two days prior to the event.
2. If the usage is granted, the Office Manager will secure the driver and confirm scheduling arrangements.
3. The driver will fill up the vehicle, using the church’s gasoline account, prior to the scheduled trip. The user will be required to fill up the vehicle at the conclusion of the trips and pay for any gasoline purchased during the trip.
4. It is the responsibility of the driver to make sure the vehicle is clean and in good operating condition at the conclusion of the trip.
PROVISO

1. At this time, only the mini-bus is travel worthy outside of the city.
2. Clubs/organizations will be required to purchase gas when utilizing a church vehicle.
3. Traveling with the Pastor. The church will purchase gas for vehicles when used to attend a program at the request of the Pastor.
4. Usage of the vehicles should be scheduled with the Office Manager only, not the driver-
APPLICATION FOR EMERGENCY ASSISTANCE FROM
BETHEL A.M.E. CHURCH

Name: _____________________________________________Date _________________________________

Driver License I.D. No:______________________________________________________________________

Address:____________________________City _______________State _____Telephone ________________

Employed: _____________Name of Employer:__________________________________________________

Number of Years Employed:___________________________ Monthly Income:________________________

Do you receive SSI/RSDI:____________________________________________________________________

Do you receive assistance :tromsocial services?________________________________________________

If yes, what type do you receive? (please circle) Food Stamps  Rent Subsidy  Utilities  Medical

If applicable, what is the name and telephone number of your caseworker?___________________________

Are you a member of Bethel A.M.E. Church?____________________________________________________

Do you belong to a church? If so, which one? ___________________________________________________

Check the item(s) that you are requesting assistance with:

- [ ] RELOCATION SERVICES: (First month’s rent, rent arrearage, security deposit or moving expenses.
- [ ] ENERGY SERVICES (heat or electric shut off)
- [ ] HOME REPAIRS
- [ ] OTHER
- [ ] HOME OWNERSHIP SERVICES (house payments, property taxes, lot rent, or insurance coverage
- [ ] UTILITY SERVICES (cooking fuel, water/sewer, deposits)
- [ ] BURIAL EXPENSES

PLEASE DO NOT LEAVE ANY QUESTION UNANSWERED ON THIS APPLICATION

Revised October 5, 2006
APPLICATION FOR EMERGENCY ASSISTANCE

What is your emergency? (Briefly describe why the emergency occurred)
________________________________________________________________________________________
________________________________________________________________________________________
________________________________________________________________________________________
________________________________________________________________________________________
________________________________________________________________________________________
________________________________________________________________________________________

List below all members of your household; including date of birth and citizenship status:

Name ____________________________ SSN _______________________ Date of Birth ________________
Name ____________________________ SSN _______________________ Date of Birth ________________
Name ____________________________ SSN _______________________ Date of Birth ________________
Name ____________________________ SSN _______________________ Date of Birth ________________
Name ____________________________ SSN _______________________ Date of Birth ________________
Name ____________________________ SSN _______________________ Date of Birth ________________

I declare that the above statements are true to the best of my knowledge and belief:

Signature of Applicant: ________________________________ Date ____________________________

FOR COMMITTEE USE ONLY

Interviewed By: ________________________________ Date: ____________________________

Approved: ____________________ Denied: ____________________ Date: ____________________

Reason for Denial: ____________________________________________________________________
___________________________________________________________________________________
___________________________________________________________________________________

PLEASE DO NOT LEAVE ANY QUESTION UNANSWERED ON THIS APPLICATION

Revised October 5, 2006
Bethel African Methodist Episcopal Church
Petty Cash Request

Amount Requested: ____________________ Date: ________________

Requested By: ____________________ Person Making Request ________________ Title ________________ Date ________________

Approved By: ____________________ ____________________ Title ________________ Date ________________

Reason for Request: ______________________________________________________________

PLEASE ATTACH INVOICES AND RECEIPTS SUPPORTING PETTY CASH REQUEST

OFFICE USE ONLY

Debit: Expense Account ________ Credit: Petty Cash ________

White Copy: Financial Office Yellow Copy: Finance Committee Pink Copy: Originator

Form 1020 – Revised: 01-Aug-02
# Travel Expense Report Bethel AME Church

**Purpose of Trip:**

<table>
<thead>
<tr>
<th>Date</th>
<th>Transportation</th>
<th>Totals</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Business Miles Traveled</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>Mileage Allowance @ $ 0.500</td>
<td>$ -</td>
</tr>
<tr>
<td></td>
<td>Airfare/Travel</td>
<td>$ -</td>
</tr>
<tr>
<td></td>
<td>Auto Rental</td>
<td>$ -</td>
</tr>
<tr>
<td></td>
<td>Fuel</td>
<td>$ -</td>
</tr>
<tr>
<td></td>
<td>Parking &amp; Tolls</td>
<td>$ -</td>
</tr>
<tr>
<td></td>
<td>Taxi</td>
<td>$ -</td>
</tr>
<tr>
<td></td>
<td>Tips</td>
<td>$ -</td>
</tr>
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**Business Meals**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Breakfast</td>
<td>$ -</td>
</tr>
<tr>
<td>Lunch</td>
<td>$ -</td>
</tr>
<tr>
<td>Dinner</td>
<td>$ -</td>
</tr>
<tr>
<td>Business meals for others</td>
<td>$ -</td>
</tr>
</tbody>
</table>

**Lodging**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lodging</td>
<td>$ -</td>
</tr>
<tr>
<td>Telephone</td>
<td>$ -</td>
</tr>
<tr>
<td>Other</td>
<td>$ -</td>
</tr>
<tr>
<td>Miscellaneous (Explain below)</td>
<td>$ -</td>
</tr>
</tbody>
</table>

**Daily Totals**

<table>
<thead>
<tr>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ -</td>
</tr>
</tbody>
</table>

**Total Expenses**

<table>
<thead>
<tr>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ -</td>
</tr>
</tbody>
</table>

**Less:**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prepaid Airfare</td>
<td>$ -</td>
</tr>
<tr>
<td>Cash Advance</td>
<td>$ -</td>
</tr>
</tbody>
</table>

**Balance Due:**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Traveler</td>
<td>$ -</td>
</tr>
<tr>
<td>Church</td>
<td>$ -</td>
</tr>
</tbody>
</table>

**Traveler's Signature**

**Date**

**Unit Executive Approval**

**Date**

## DISTRIBUTION

<table>
<thead>
<tr>
<th>COA</th>
<th>BK</th>
<th>FUND</th>
<th>ORG</th>
<th>ACCOUNT</th>
<th>PROGRAM</th>
<th>ACTIVITY</th>
<th>DESCRIPTION</th>
<th>AMOUNT</th>
<th>D/C</th>
</tr>
</thead>
<tbody>
<tr>
<td>Synod/CT</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CPS</td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>CUS</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>FND</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td><strong>Bethel Expense Policy Form</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**APPENDIX III**

-32-
# Bethel African Methodist Episcopal Church

## Check Request Voucher

<table>
<thead>
<tr>
<th>Check Amount:</th>
<th>Date:</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Payable to:</th>
<th>Person / Business</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Mailing Address</td>
</tr>
<tr>
<td></td>
<td>City</td>
</tr>
<tr>
<td></td>
<td>State</td>
</tr>
<tr>
<td></td>
<td>Zip Code</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Reason for Request:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>

Mail Check:  
- Yes  
- No

**NOTE: PLEASE ALLOW THREE (3) WORKING DAYS TO PROCESS CHECKS**

<table>
<thead>
<tr>
<th>Requesting Department / Organization:</th>
<th>Date Needed:</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Requested By:</th>
<th>Person Making Request</th>
<th>Title</th>
<th>Date</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Approved By:</th>
<th>Organizational Approval</th>
<th>Title</th>
<th>Date</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Approved By:</th>
<th>Organization’s Treasurer (Required Signature)</th>
<th>Date</th>
</tr>
</thead>
</table>

## OFFICE USE ONLY

- Central Treasury
- Steward’s Treasury
- Educational Center Treasury

**Incoming Bills (Invoices)**

Debit: Expense Account

Credit: Account Payable

**Payment (Checks)**

Date Issued:  

Check Number:  

White Copy: Financial Office  

Yellow Copy: Finance Committee  

Pink Copy: Originator

Form 1030 – Revised: 01-JAug-02
## Bethel A.M.E. Church

### Organization:

### Date:

### Memo:

### CURRENCY

<table>
<thead>
<tr>
<th>QUANTITY</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Others</td>
<td></td>
</tr>
<tr>
<td>Hundreds</td>
<td></td>
</tr>
<tr>
<td>Fifties</td>
<td></td>
</tr>
<tr>
<td>Twenties</td>
<td></td>
</tr>
<tr>
<td>Tens</td>
<td></td>
</tr>
<tr>
<td>Fives</td>
<td></td>
</tr>
<tr>
<td>Twos</td>
<td></td>
</tr>
<tr>
<td>Ones</td>
<td></td>
</tr>
</tbody>
</table>

### TOTAL CURRENCY

### COINS

<table>
<thead>
<tr>
<th>QUANTITY</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dollars</td>
<td></td>
</tr>
<tr>
<td>Halves</td>
<td></td>
</tr>
<tr>
<td>Quarters</td>
<td></td>
</tr>
<tr>
<td>Dimes</td>
<td></td>
</tr>
<tr>
<td>Nickels</td>
<td></td>
</tr>
<tr>
<td>Pennies</td>
<td></td>
</tr>
</tbody>
</table>

### TOTAL COINS

### TOTAL CHECKS

### GRAND TOTAL
### Bethel A.M.E. Church

**Financial Tally Sheet**

*Rev. P. David Saunders, Pastor*

### Currency

<table>
<thead>
<tr>
<th>QUANTITY</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Hundred</td>
</tr>
<tr>
<td></td>
<td>Fifty</td>
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<tr>
<td></td>
<td>Twenty</td>
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<tr>
<td></td>
<td>Ten</td>
</tr>
<tr>
<td></td>
<td>Five</td>
</tr>
<tr>
<td></td>
<td>Two</td>
</tr>
<tr>
<td></td>
<td>One</td>
</tr>
</tbody>
</table>

**TOTAL CURRENCY** $_________ (1)

### Coins

- Dollars
- Halves
- Quarters
- Dimes
- Nickels
- Pennies

**TOTAL COINS** $_________ (2)

### Checks

**TOTAL CHECKS** $_________ (3)

### Miscellaneous Monies

**TOTAL MISC. MONIES** $_________ (7)

### Offerings Received

- Offering Envelopes $_________ (8)
  - Number of Envelopes
- Basket Offering - Loose Change $_________ (6)

### Miscellaneous Monies

<table>
<thead>
<tr>
<th>Receipt Number</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
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</tr>
</tbody>
</table>

### Signatures - Officers on Duty

- [Signatures]

---

*Note: Calculator tapes showing totals are required for each numbered total (Totals 1 thru 8)*

Amount Received by Checker: $_________ (4)

Checker's Signature

---

FORM 1000 Revised: 01-Aug-05
THE RT.REV. JOHN R. BRYANT Presiding Prelate, Fourth Episcopal District
Rev. Dr. Cecelia W. Bryant, Episcopal Supervisor

REV. DR. Michael Lemmons Presiding Elder, North District

REVEREND P. DAVID SAUNDERS ~ SENIOR PASTOR

Ministerial Staff
Rev. Dr. Lecreta Clark
Rev. Omega Price     Rev. Thelma Williams

MOTTO: LOVE CONQUERS ALL!