



Damascus Baptist Church

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Dear Department Chairpersons,

In an effort to maintain better auditable financial records we need to implement a few changes to the handling of expenses. If you pay for items out of pocket and submit a reimbursement receipt then this will not impact you.

If you would like to purchase something from a website (i.e. Amazon, Christian Book, Oriental Trading...) then please contact Emmi in the church office. The church maintains its own account for many of these websites so that receipt and order histories can be reviewed. This will help make reordering or reviewing account spending easier for the church, as well as retrieving lost receipts.

If you would like to order something from Lifeway, you can do so in the store by charging it to the church account. If they do not have it in stock they can place an order for you if you are in the store or Emmi can order it through the church account.

If you have access to the church credit card through previously approved Financial Committee permission then we ask that the card only be used for instore purchases with the receipts turned in at your earliest convenience. This will help to prevent loss or damage of church receipts and help to insure that charges are placed into the correct accounts for reporting. It is important that the church maintain auditable records to retain church status with the IRS.

We appreciate all that you do for the church. Our goal is to support you in the accomplishment of your tasks.

In His Name,

The Finance Committee

WEDNESDAY NIGHT MEALS FUND

Damascus Baptist Church, in exercise of its religious purposes, gathers for food and fellowship on Wednesday evenings in order to lift each other up and better know one another. This fund is established to collect the donations for these meals and welcomes any contributions. The administration of the fund, including all disbursements and management of expenses of the meals is subject to the control and discretion of the Kitchen Committee and the Treasurer or the Church. The committee may consider recommendations from anyone, but in no event is the committee bound in any way to honor the recommendations. Donors will not be permitted to recover a contribution on the grounds that the committee failed to honor the donor's recommendations.

This is established as an ongoing fund; however, should at any time in the future the church vote to close this fund, any balance of funds will be transferred to the general budget of the church.

GENERAL DESIGNATED FUND POLICY

The following process will be used by the church to establish a designated fund:

Any member of the church or community may request the establishment of a designated fund.

The member must present a verbal or written request to the church, finance committee, the pastor or treasurer.

The church or finance committee must approve the establishment of the requested designated fund.

Before the church accepts a contribution for the designated purpose, the designated fund must be approved.

If the finance committee or the church fails to approve a request for a designated fund, the designated fund cannot be established.

Funds are tax deductible and a list of contributors and their contributions is maintained for Internal Revenue Service required record keeping.

Particular designated funds must meet the following requirements in writing by the finance committee or church when established:

The purpose of the fund and how it furthers the mission of the church must be stated.

Procedure on how the fund will be spent must be recorded.

The procedure on how the fund can be closed should be stated.

The policy should state how to disperse any money left in the fund after the fund is closed.

BENEVOLENCE FUND

Urgent Needs

The church, in the exercise of its religious and charitable purposes, has established a benevolence fund to assist persons in financial need or adverse circumstances. The church welcomes contributions to the fund. The administration of the fund, including all disbursements, is subject to the exclusive control and discretion of the ~~benevolence committee~~, ^{urgent needs committee} the church or the pastor. ^{Request of ~~the~~ *over \$1000*} ~~the benevolence committee may consider recommendations~~ ^{must be approved by ~~the~~ *Urgent Needs* Budget & Finance Com.} 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 assisting persons in financial need is a continuing mission of the church and has established this fund as a 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.

^{*Urgent Needs*} Also, the ~~benevolence committee~~ or church should record the required Internal Revenue Service documentation for benevolence requests. The following documentation for the benevolence requests should be recorded for accurate record keeping:

1. A complete description of the assistance.
2. The purpose for which the aid was given.
3. The church or benevolence committee's objective criteria for disbursing assistance under the benevolence fund.
4. How the recipients were selected.
5. The name, address, and amount distributed to each recipient.
6. Any relationship between a recipient and officers, directors, or key employees or substantial contributors to the church.

WOMEN'S MINISTRY FUND

The church, in exercise of its religious purposes and mission, has established a women's ministry fund to provide resources for the church and its various women's ministries. The church welcomes contributions to the fund and donations may be requested for the women's ministry provided the church has budgeted funds in the general budget for that ministry. The administration of the fund, including all disbursements, is subject to the control and discretion of the women's ministry council. Recommendations from anyone may be considered, but in no event is the women's council bound in any way to honor the recommendations. Donors will not be permitted to recover a contribution on the grounds that the council or church failed to honor the donor's recommendation.

The church recognizes that the women's ministry is a vital part of the church's purpose 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.

MEMORIAL FUND

The church, in exercise of its religious and charitable purposes, has established a memorial fund to honor the memory of deceased individuals. 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 finance committee or the church. The 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.

MISSIONS FUND

The church, in exercise of its religious purposes and mission, has established a missions fund to provide resources for the church, church members, or other worthy persons or organizations spreading the gospel of Jesus Christ. The fund can also provide resources to church members or other worthy individuals for short-term mission trips or support of long-term missions. The church welcomes contributions to the fund. The administration of the fund, including all disbursements, is subject to the control and discretion of the missions committee or church. The missions committee may consider recommendations from anyone, but in no event is the committee bound in any to honor the recommendations. Donors will not be permitted to recover a contribution on the grounds that the committee 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 money in the fund at that time will go in the general budget of the church.

MINISTRY FUND

The church, in exercise of its religious purposes and mission, has established a ministry fund to provide resources for the church and its various ministries. The ministries are, but not limited to, the following: children's ministry, youth ministry, adult ministry, senior adult ministry, Sunday School, WMU, GA. RA. Men on Mission, Discipleship Training, and evangelism. The church welcomes contributions to the fund and donations may be requested for a specific ministry of the church provided the church has budgeted funds in the general budget for that ministry. The administration of the fund, including all disbursements, is subject to the control and discretion of the finance committee or church. The finance committee or church may consider recommendations from anyone, but in no event is the finance committee bound in any way to honor the recommendations. Donors will not be permitted to recover a contribution on the grounds that the finance committee or church failed to honor the donor's recommendation.

The church recognizes that ministry is a vital part of the church's purpose 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.

LOVE OFFERING FUND

The church, in exercise of its religious and charitable purposes, has established a love offering fund. The purpose of the love offering fund is to honor laborers in the field with a financial gift. 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 finance committee or church. The church may consider recommendations from anyone, but the church is not bound in any way to honor the recommendations. Donors will not be permitted to recover a contribution because the church 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.

AUDIO VISUAL EQUIPMENT FUND

The church, in order to enhance worship services by providing desired audio/visual presentations, has established a fund to purchase the necessary equipment. The church welcomes contributions to the fund. The

administration of the fund, including all disbursements, is subject to the control and discretion of selection committee, made up of _____ or the church. Recommendations may be made by anyone, but in no event is the committee bound in any way to honor the recommendations. Donors will not be permitted to recover a contribution on the grounds that the committee failed to honor the donor's recommendation.

The church recognizes that worship is one of the primary purposes of the church and has established this fund to provide audio/visual equipment to enrich this experience. When this equipment is in place and operational, any balance in the fund will go into the general budget of the church.