

Community of Christ

May 10, 2011

GREATER PACIFIC NORTHWEST USA MISSION CENTER
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Greater Pacific Northwest USA Mission Center Financial Officer Information for Congregational Financial Officers (CFOs) and Pastors

This Document

This document is a compilation of various updates sent to congregational leaders by the Mission Center Financial Officer (MCFO) and continues to evolve. If you are looking for a specific item, you can refer to the index at the end of the document or you can use the search feature of Adobe Acrobat Reader. This document is divided into several categories, including: Contributions, Financial Matters, Legal/Risk Management/Registered Youth Workers, New CFOs, Oblation, Other/Misc. Additional information and documents for Congregational Financial Officers (CFOs) can be found on the Greater Pacific Northwest Mission Center (GPNW) and World Church websites. Please see the links below.

The following is a list of links for document and information that may be of benefit to CFOs:

AIP information: www.cofchrist.org/CFO/fiscal.asp

Alaska community services: www.alaska211.org or dial 211

Audit information: www.cofchrist.org/CFO/fiscal.asp

CCLI: www.ccli.com

CFO Handbook: www.cofchrist.org/CFO/handbook.asp

CVLI: www.cvli.com

Generosity/DGR resources: www.cofchrist.org/Generosity/

Generosity Stories: www.cofchrist.org/generositystories/

Emergency Contacts: www.cofchrist-gpnw.org/mcfo/GPNW%20event%20emergency%20contact%20calendar%202011.pdf

Estate & Financial Planning: www.cofchrist.org/estate/

Financial Peace University: www.daveramsey.com/fpu/church/

Power of 10: www.giveyour10.org/

GoodSense: www.goodsenseministry.com/

GPNW website: www.cofchrist-gpnw.org

GPNW Congregational Leaders website: www.cofchrist-gpnw.org/officers.html

GPNW Youth Worker Application: www.cofchrist-gpnw.org/mcfo/YouthWorkerApplication06112009withGPNWinstructions.pdf

Herald House Temple School Courses: www.heraldhouse.org/custom/web/list.asp?c=26509

Legal Services: www.cofchrist.org/legal/

MCFO/CFO Training modules: www.cofchrist.org/CFO/training.asp

My Tithing Plan: www.cofchrist.org/generosity/mytithingplan/default.asp

Oblation instructions, information and documents: www.cofchrist.org/CFO/social.asp

Offertory Stories: www.cofchrist.org/generositystories/

Oregon community services: www.211info.org or dial 211

Presiding Bishopric: www.cofchrist.org/bishop/

Risk Management: www.cofchrist.org/risk

Shelby HelpDesk: 800-825-2806 Ext. 1234 or infosys@cofchrist.org

Shelby Login webpage: citrix.cofchrist.org/Citrix/MetaFrame/auth/login.aspx

Three Simple Rules: www.threerules.org

Washington community services: www.win211.org or dial 211

WC CFO website: www.cofchrist.org/cfo

Youth Worker Training PowerPoint: www.cofchrist.org/legal/ChildProtection/CoreTrainingEngPPT.ppt

The following is a list of abbreviations that may be used throughout the document:

AIP= Affiliate Investment Pool
CCLI= Christian Copyright Licensing International
CFO= Congregational Financial Officer
CSM= Congregational Support Minister
CVLI= Christian Video Licensing International
DGR= Disciples Generous Response
EIN= Employer Identification Number
GPNW= Greater Pacific Northwest (USA) Mission Center
IHQ= International Headquarters
MCFO= Mission Center Financial Officer
MCMC= Mission Center Mission Coordinator
MCP= Mission Center President
MIS= Ministry Information System, Shelby
WC= World Church

Contributions

Envelope Purpose Descriptions

MISSION TITHES

5555 0123

Local & Mission Center Ministries

Congregation Ministries	\$ _____
<small>(Operating Budget)</small>	
Building Fund	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

Worldwide Ministries

Use where needed most	\$ _____
Invite People to Christ.....	\$ _____
Abolish Poverty, End Suffering	\$ _____
<small>(includes Oblation, World Hunger)</small>	
Pursue Peace on Earth	\$ _____
Develop Disciples to Serve	\$ _____
Experience Congregations in Mission	\$ _____

Mark this box and place the envelope in the offering if you contribute in some other way or at some other time.

April 10, 2011

Thank You!

Community of Christ

† Invite People to Christ
Increase number of Community of Christ members and congregations.

♥ Abolish Poverty, End Suffering
Expand ministries that serve the poor and hungry and stop conditions that produce poverty.

☸ Pursue Peace on Earth
Learn and live justice and peacemaking ministries that help establish Zion, the peaceable kingdom.

⚓ Develop Disciples to Serve
Equip and empower people of all ages as disciples, ministers, and leaders.

© Experience Congregations in Mission
Develop dynamic congregations engaged in Christ's mission of evangelism, caring and healing, and justice and peacemaking.

Christ's Mission...Our Mission

10437

On the left side of the offering envelope you will find the Local & Mission Center Ministries.

Congregational Ministries meets operational costs for your local congregation.

Building Fund benefits the local congregational building fund.

Campground benefits the _____ Campground operating fund.

Msn Ctr Operating benefits the GPNW Mission Center operating fund.

Msn Ctr Youth Ministries benefits the youth ministries of the GPNW Mission Center.

There will likely be two blank lines for which you may encourage your congregational members to designate contributions to a specific local fund (i.e. Homeless Shelter, Food Pantry, Young Peacemakers Club, etc.)

Starting September 2011, the right side of the envelope will show the following, including the 5 Mission Initiatives. Brief explanations of each item are included on the image of the reverse of the envelope above.

Use where needed most

Invite People to Christ

Abolish Poverty, End Suffering—Oblation and World Hunger Contributions are contributed here

Pursue Peace on Earth

Develop Disciples to Serve

Experience Congregations in Mission

DGR

Resources for Disciple's Generous Response can be found at the following website:
www.cofchrist.org/Generosity/

PAT

Pre-Authorized Transfers are a way for contributors to set up automatic withdrawals from their checking account. They are able to designate which local, mission center and World Church funds the contributions will be designated for, just like on their offering envelope. The CFO of their congregation must be on Shelby. Additional information and the PAT authorization form can be found at:
www.formrouter.net/forms@COFC/PATauthorizationForm.pdf

Power of 10

New ways of giving to mission and receiving information about mission are becoming available. To learn about the Power of 10, please see the website at: giveyour10.org/. Additionally, you can receive information by texting the word MISSION to 74574.

Contributions to "Youth Minister"

If you receive contributions for "Youth Minister" that are intended to directly support the ministry of our Field Specialists/Shared-funding Positions, you may treat it as Mission Center Operating (purpose code 301), receipt the individual contributor as usual and send a check for that amount to the mission center. If, in your judgment, the contributor is intending for their contribution to go to the congregation in support of the allocation (which does in part go to support our field ministers), you may treat it as a congregational contribution to the local operating fund (Congregation Ministries—100).

Snowbird envelope issue

Blank envelopes are available from Herald House for use by folks who may not regularly attend your congregation or who are returning from having been away for a while and their personal offering envelopes have not caught up with them yet.

Since the personal offering envelope mailing data is pulled over a month in advance of the mailing, you will need to make the appropriate address changes very early to make sure those in your congregation who spend part of their year elsewhere have envelopes at both locations at the appropriate times.

Blank Offering Envelopes

Sometimes folks forget their envelopes, or they return from wintering in Arizona, or the envelopes are held up in the mail, or you may have a visitor to your congregation. If that happens, it might be helpful to have some blank envelopes available for those folks. You can purchase quantities of blank offering envelopes from Herald House. You might also consider having them available in your hymnal rack for those folks who desire an opportunity to be generous.

Offering Envelopes—return address

The return address for the offering envelopes has been updated to reflect my home office address. To avoid having many of these “returned to sender” and to keep the MCFO on good terms with their letter carrier, please keep your congregational member mailing addresses up-to-date. If you have questions about that procedure, please contact your Congregational Recorder or the Mission Center Recorder, Kim Naten. Thanks!

Adult and Child Offering Envelopes

When assigning offering envelope numbers, remember that the type of envelope they receive depends on the number series you assign. Adult (#0000-5999 number sequence) and Children (#7000-8999).

My Tithing Plan

The “My Tithing Plan” document provides a great opportunity to encourage the members of your congregation to plan their giving for the coming year. It is a wonderfully simple tool to help us be generous. It can be found at: www.cofchrist.org/generosity/mytithingplan/default.asp

Shelby

If you currently have authorization to access Shelby/MIS, remember to periodically logon to the system if you are not using it on a regular basis. If you wish to keep your access active, you must connect at least every few months or the security protocol calls for the authorization to be revoked. You can avoid having to repeat the authorization process by connecting occasionally. It is hoped that you will find more reasons to connect as you become familiar with the program and use the information to assist yourself and other congregational leaders in understanding your congregation better.

Shelby Support

Info about Shelby (the computer program) can be found at: [www.cofchrist.org/techsupport/shelbytips.asp#General Information](http://www.cofchrist.org/techsupport/shelbytips.asp#General%20Information) or by calling the HelpDesk at 800-825-2806 X1234. Dianne Webberley, Mission Center Financial Assistant, is available to help with Shelby-related questions. Her contact info can be found in the GPNW Directory.

Quarterly Contributor Receipts/Statements

Those of you using Shelby, remember to print your quarterly receipts at the end of each quarter. When you distribute these receipts to the individual contributors, you may want to include the current congregational financial report for the congregation. If at the end of the year certain contributors have lost their receipts from earlier in the year, simply make a copy for them. At the end of the year, it is important to get the final receipts/statements out to contributors in a timely manner, as they will be working on their

taxes. If you have difficulties with this process on Shelby/MIS be sure to remember to use the Help Desk at World Church Headquarters at extension #1234.

Keeping Current on Contribution Processing

Most CFOs do a wonderful job of keeping current on processing contributions; however, there are a few who tend to get behind. This creates several significant issues that include: lost or forgotten information, delayed statement/receipt delivery to contributors, delayed conveyance of financial information to International Headquarters and delayed reporting to congregation about financial status, to name a few. Please do your best to remain current. Thanks!

Contribution Updates

It is important to keep the congregation updated regularly on how they are doing on their contribution goal (budget) year-to-date. Each month it is helpful to publish in the Sunday bulletin how the congregation is doing overall toward its budget—both income and expenses. Three lines each should be sufficient—Budgeted Income, Actual Income, Difference (same for expenses).

Contributions at End of Year

Please complete processing of all contributions for a given year by mid-January at the latest. The World Church uses this contribution data to make financial projections for the church and the more complete the data is the more accurate the projections can be. Additionally, contributors will need to have their contribution receipts as soon as possible for tax purposes. Thanks!

Offering Envelope Costs

The World Church now covers the cost of offering envelopes for those who receive them. There is no cost to the congregation for these envelopes.

Other Congregational Income not to be recorded as Contribution

To create uniformity of reporting and to comply with the Presiding Bishopric's request, please treat only those monies received as contributions (charitable donations/offerings) as contributions. Monies received as proceeds from such things as bake sales and other fundraisers or from the rental of the church facilities should be receipted in a different fashion than those that are offerings. A book of individually numbered, handwritten receipts is adequate for receipting payments that are not contributions. It is important to have a separate procedure for recording other income in your bookkeeping that is different from the contribution procedures you have for offerings.

Mission Center Contributions received through the Congregation

If contributions are made through the congregation for mission center items, such as the purpose codes that are listed on the envelopes (Msn Ctr Operating and Msn Ctr Youth Min) or for youth camping programs (not the campground), a check for that amount and a breakdown of the type and amount of the contributions will need to be sent to the Mission Center Financial Officer monthly or quarterly. Remember that the camping programs of the mission center fall under the jurisdiction of the mission center. The campgrounds do not pay for the camping program.

Campground Contributions received through the Congregation

Contributions received through the congregation for benefit of the campgrounds (not camping program) of the mission center should be receipted and deposited by the CFO like any other contribution. A check can then be issued by you following the instructions from the boards of the three active campgrounds in our mission center. Please see the instructions for the campground whose association your congregation is a part. Depending on how much is received by a congregation for the campground, you can submit checks to the campground monthly or quarterly.

Samish Island Campground

Operating and undesignated campground funds:

Make checks payable to: Community of Christ Samish Island Campground - Operating Fund

Send the checks to:

Penny Chapman
11565 Scott Rd
Bow, WA 98232-9334
(Email: pennyatsamish@gmail.com)
(Phone (360) 766-8125)

Samish Capital Development Funds:

Make checks payable to: Community of Christ Samish Island Campground - Capital Development Fund

Send the checks to:

Lowell Davis
4538 Merlin Ct.
Bellingham WA 98229
(Email: lowellfay@comcast.net)
(Phone (360) 647-5679)

Lewis River Campground

Make checks payable to: Community of Christ Lewis River Campground

Send the checks to:

Cecil D. Davies – Treasurer
1811 S.E. Briarwood Dr.
Vancouver, WA 98683
(Email: davies1811@aol.com)
(Phone: (360) 896-0770)

Camp Remote

Make checks payable to: Community of Christ

Send the checks to:

Stella Myers
P.O. Box 555
Yoncalla 97499
(Email: smyers@northdouglas.k12.or.us)
(Phone: 541-849-2874)

Stewardship Temple School Course

TE231, Stewardship: An Old Path Made New is an important resource for all disciples, especially CFOs. This course is designed to aid understanding of what the Community of Christ has to say about the inequities in the world and to provide guidance for each disciple's response. These topics will be explored: the rich heritage of the Community of Christ to seek out what it means to be God's steward, the promise of God's abundance, an understanding of freely receiving, and our call to become generous disciples embracing the six (6) principles of a disciples' generous response. The course can be made available to the mission center by contacting the Mission Center Financial Officer. The course can be purchased from Herald House using the following link: www.heraldhouse.org/.

Congregational Activity Assistance Fund

Each congregation is encouraged to establish a fund to help support those folks associated with that congregation to attend and participate in various events. It would be beneficial to some to have congregational support available when planning to attend camps, Reunion, or World Church events such as Congregational Life Workshop or World Conference.

Contribution Purpose Codes

A list of available Contribution Purpose Codes for GPNW congregations is available for download on the CFO section of the GPNW website. If you are a CFO and Shelby user, Purpose Codes are also available as a report in the Contributions module or from a pull-down list during contributions processing.

Financial Matters

Allocation

What had previously been known as quotas or assessments are known as “allocations” in our mission center. A spreadsheet of the allocations for the current year can be found on the CFO section of the GPNW website.

To provide you with flexibility in your payment of the allocation congregations may choose one of the three following payment options:

- a. Annual amount due by January 15. (One payment)
- b. Quarterly amount due by January 15, April 15, July 15, and October 15. (Four equal payments)
- c. Monthly amount due by the 15th of each month starting with January. (Eleven equal payments)

Regardless of which payment option you choose from the above list, payment in full should be completed by no later than October 31 of each year for the current year’s allocation. Your attention to those deadlines is greatly appreciated.

Payments can be sent to the MCFO’s home office address that can be found at the top of this letter.

Mission Center Allocation checks

Thanks go out to all of the congregations that have responded with their allocation checks in a timely manner. Some have paid the entire annual allocation, others are doing semi-annual or quarterly, and many are doing monthly. Make sure the checks are made payable to: Community of Christ. Either the check or a note with the check should indicate which congregation it is for, an indication that it is an allocation check and the correct mailing address to which the MCFO can send a receipt. All allocations need to be paid in full by October 31 of the year for which they are being paid. If your congregation will not be able to pay its allocation in full, please let the MCFO know as soon as possible.

Affiliate Investment Pool (AIP)

The CFO is typically the contact for a congregation’s AIP account with World Church. If there is a need to change that information, please contact Fiscal Service at International Headquarters (IHQ). A congregational AIP account can be set up for a fund that contains as little as \$1,000. If you would like to set up an AIP account, the form and instructions can be found on the World Church CFO website. However, please consult with the MCFO prior to establishing the account.

Insurance Premiums

Insurance Premium invoices arrive from the World Church sometime in the fall of each year.

Signers on Congregational Accounts

In congregations who are changing CFOs, the new CFO will need to be added as a signer to the accounts of the congregations and the former CFO removed as a signer. Please remember that the MCFO also need to be a signer on all of the accounts of the congregation. If you are changing CFOs or you have not yet added the MCFO as a signer, please take care of the signature cards on the congregation’s accounts as soon as possible.

In compliance with sound financial practices, it is important for the Mission Center Financial Officer to be a signatory on all congregational accounts within the mission center. Please review your accounts with your banker to determine the proper procedure for updating signature cards as it does vary somewhat from bank to bank. If you need some type of authorization from the MCFO to make those changes to the account, just let the MCFO know. It is helpful in most situations to have a back-up signatory for yourself in your congregation for those times that you may not be available to sign (vacations or illnesses). In some of our smaller congregations it may need to be the pastor, however, it is hoped that you are able to

find someone to designate as an assistant who can help in this way. It may be someone who you think could take your place in a few years if you choose to minister in a different role within your congregation.

Budgets

Most congregations approve a budget that runs January 1- December 31 of each year. Plans for the next year's budget should start sometime during the 3rd quarter of the year (July-September). This allows time for leaders of specific areas to project funding needs for the coming year. It also allows the pastor and CFO time to develop a budget that meets the needs of the congregation for the coming year. The budget for the coming year should be approved by the congregation during a business meeting sometime during the 4th quarter of the current year. Having no approved budget at the beginning of a year signals significant problems in a congregation and should be avoided. If you have any questions or concerns related to developing a congregational budget, please do not hesitate to contact the MCFO. Once your annual budget has been approved by your congregation, please send a copy to the MCFO.

End Of Year Financial Reports & Audit

When a year is completed, final financial reports need to be generated and an audit completed in a timely manner. By the end of February, the previous year's books should be complete and ready for review by the auditor. The auditor should provide a report to the congregation by the end of April. Once the financials and audit have been completed, please send a copy of each to the MCFO. Examples of and instructions for audits can be found on the World Church CFO website. If you have any questions about year-end procedures or having an audit done, please let the MCFO know.

Auditor

Each congregation should identify an Auditor each year who is responsible for ensuring the CFO has been caring for the finances of the congregation properly. This is done to protect the congregation and the CFO. If there is no one in the congregation capable of performing the audit, the congregation may choose to have someone outside the congregation serve as the auditor. This may be another congregation's CFO, a hired accountant, or perhaps a group of CFOs adjacent congregations that gather to audit each other's books. The pastor is responsible for seeing that the audit is completed.

Where to hold funds

Congregations should hold their funds in federally insured accounts, such as bank checking or savings accounts. If you have medium to long-term funds and would like a better return, you might want to consider the World Church Affiliate Investment Pool (AIP). If you are interested in those pooled accounts, please let the MCFO know. Congregations cannot hold funds that total more than \$100,000 locally (bank accounts, CDs). If you do have more than \$100,000 locally, you will need to set up an AIP account as soon as possible. The long-term return on Pool A has been better than 9%/year. For shorter-term investments, Pool B is a good option. Its historical average return has been over 3%/year.

Affiliate Investment Pool (AIP)

If your congregation has money in the Affiliate Investment Pool at the World Church, it would be advisable to consult with the MCFO before you make any withdrawals or transfers from that account to minimize potential unnecessary losses. Feel free to call the MCFO with any questions regarding those funds.

Additional information about the AIP accounts can be found at the World Church Fiscal Services website: www.cofchrist.org/CFO/fiscal.asp

Event/Activity Assistance

If a member of your congregation asks for financial assistance to attend a retreat or camp, it is incumbent upon the congregation to do all that it can for its own friends and members. Providing this type of assistance can greatly benefit the congregation since the person they are helping will in turn bring richer ministry to the congregation as a result of having participated in the retreat or camp. If there are just no funds available within the congregation to assist with this, it is appropriate to then help the person needing assistance contact the director of the event to determine if it is possible to have a reduced fee for

the individual who is requesting. Lastly, there are funds available through the mission center for activity assistance in addition to funds already designated to subsidize our camping program. Use of these other funds is considered on an individual basis and is at the discretion of the mission center president and financial officer. If your congregation has no funds available to assist its members in these situations, please consider creating a fund for this purpose.

Camping Program Support Funds

The mission center has budgeted funds to support the youth camping program of the mission center. These funds are intended to provide 2-for-1's and, to a limited extent, needs-based camperships. These funds are administered by the office of the GPNW MCFO.

Congregational Camping Assistance Funds

Each congregation is encouraged to establish a fund for helping to send children and youth to camp. A policy should be written that indicates the guidelines and restrictions of those funds and how the distribution of those funds is determined.

Make Checks payable to:

Checks written to any jurisdiction of the church should be made payable to "Community of Christ" unless otherwise directed. To clarify the purpose of the check or for which event, a brief comment should be included in the memo portion of the check.

Bank Signatures

The process of the MCFO becoming a signatory on each congregation's accounts has been much more difficult than anticipated. Due to the `Uniting and Strengthening America by Providing Appropriate Tools Required to Intercept and Obstruct Terrorism Act (USA PATRIOT ACT), banks are required to be more diligent in their processing of account changes. Some are quite cooperative, while others are not. Your help with this process is greatly appreciated.

Mission Center Staff as guest ministry

When a member of the Mission Center Staff (CSMs, MC President or Financial Officer) is serving as a guest minister at a mission center event or activity (camp, reunion, retreat, etc.), the event or activity should cover the registration fee and meals of the staff member.

When a member of the Mission Center Staff (CSMs, MC President or Financial Officer) is serving as a guest minister at a congregational event or activity, it is not necessary to reimburse the staff member for their travel-related expenses as those are covered through mission center and World Church reimbursement funds. However, it is always good hospitality to host a potluck or pay for a meal for the staff member while they are visiting your congregation.

Tax ID number

If you need a Federal Tax ID/Employer ID Number (EIN) for your bank accounts and you do not have any employees for which you would be generating a W-2 or a 1099, please contact the MCFO and they will provide the number for you. If, however, you have employees or will be generating a 1099 for some other reason, please apply for a separate EIN for your congregation. That can be done online by completing an SS-4 at: www.irs.gov . Instructions for completing the form can be found on the World Church CFO website.

Budgets

Please forward a copy of your congregational budget for the coming year. It helps the MCFO understand where the congregation's strengths are and helps the MCFO better understand where they can be of support to the 40 congregations and groups of our mission center.

Financial Reporting

Be sure to keep the congregation well informed of the financial condition of the congregation. Congregations that are well informed usually have fewer financial problems. Financial reports (balance sheet and income/expense statement) should be made available to the congregational members no less frequently than every quarter. Each month would be even better.

Book Steward Accounts

Book Stewards should no longer have a separate checking account. Additionally, Herald House no longer maintains accounts for congregations. Each congregation needs to determine their own procedure for paying for Herald House purchases.

Legal/Risk Management/Registered Youth Workers

Emergency Contacts

If an emergency occurs at a congregational event, contact the appropriate emergency services immediately. Then contact the Mission Center President or Mission Center Financial Officer. Their current contact information can be found on the Contact Sheet on the GPNW website: www.cofchrist-gpnw.org/mcfo/GPNWeventemergencycontactcalendar2011.pdf

Youth Worker Registration

Throughout the mission center and within our congregations, there are many opportunities for ministry with children and youth. Every person working with children or youth in the Community of Christ is required to be Registered Youth Workers. We have done a great job in the past registering our folks. There may still be folks who volunteer to serve at a youth camp who have not yet been registered. To minimize the bottleneck that occurs immediately prior to the camping season, pastors and camp directors are encouraged to get as many youth worker candidates processed in advance as possible. The process can take up to **2 months** from start to finish, so an early start is advisable.

The process and form for the mission center can be found on the GPNW website at the following link: www.cofchrist-gpnw.org/mcfo/YouthWorkerApplication06112009withGPNWinstructions.pdf

The training PowerPoint for youth workers can be downloaded at:

Thank you for your prompt attention to this procedure, as it helps ensure safe camps and other events for our children and youth.

Youth Worker Registration

Since priesthood members are expected to be engaged in congregational life, which is hoped to include children and youth, it is advisable that all priesthood members be registered youth workers. Pastors are encouraged to review the list of registered youth workers for their congregation and identify those individuals who have yet to apply for registered youth worker status. Anyone else who works with children and/or youth within the congregational setting is required to be a registered youth worker. This would include those who staff the nursery, those who are youth leaders or those who help with vacation church school.

Youth Worker Annual Training

The pastor of each congregation is expected to provide training for every registered youth worker of their congregation. The training resources are available at: www.cofchrist.org/legal/ChildProtection/CoreTrainingEngPPT.ppt

Risk Management

Risk Management forms and instructions can be on their website at: www.cofchrist.org/risk

Property Inventory

Perform an annual property inventory listing of the building and contents or an annual videotaping for a visual record. This should be stored at the CFO's home away from the church or facility. Should there be a claim, you will know exactly what you have lost.

Re-Key Church Locks

Plan to re-key the locks to your church building periodically (perhaps every three years). If you have other groups using your facilities, you may also want to have the locks on the doors that those groups

should not have access to re-keyed to a key different than the rest of the building to which they should have access.

Outside Groups using church facilities

This topic deals with groups that are not part of the Community of Christ who wish to use our facilities. There are two categories of groups to which this applies. Little groups from the community using our facilities for activities like quilting, etc. are allowed to use our facilities. Previously, those groups were required to provide proof of insurance and add the church as additional insureds. Risk Management has changed its policy and now those kinds of groups can use our facilities without the insurance requirement. They will still need to sign an agreement and you can decide how much to charge them for the use of the building, if at all. This policy applies only to those tiny groups that have no official status as an organization. Any other group like AA, NA, scouts, etc, that have ties to larger national or regional organization, or should reasonably be officially organized as a entity, will need to have a lease written by Legal Services and provide proof of insurance and list the church as an additional insured. If you have questions about this, just let the MCFO know.

A “short form” single use lease for tiny groups, weddings, funerals and family reunions is available from the MCFO. Here is the link to the Lease Request Form that should be used when working with larger groups: www.cofchrist.org/legal/Lease_Request_info.pdf. The insurance requirements for the larger outside groups can be found at: www.cofchrist.org/risk/outsideuse.asp

I hope you find this information helpful and that it will allow you to engage in your communities in meaningful and missional ways. Always remember, though, that letting another group use your church facilities is NOT missional. Just because they are doing mission doesn't mean that your congregation is doing mission. Letting them use your building certainly builds rapport within the community, but remember, the Mission of Christ is lived out by Christ's disciples in an intentional way. We can't outsource mission. Strengthen your community bonds by making your building available, but also remember to be the hands and feet of Jesus Christ in that same community. Thanks for all you do!

CCLI/CVLI

If your congregation uses recorded music, copied song sheets, lyrics on overheads or Power Points, or shows videos, it is advisable to have a CCLI and/or CVLI license. These licenses help your congregation comply with music and video licensing laws. There have been many examples of churches that have been fined thousands of dollars for copying music without proper approval. If you are uncertain regarding your congregation's need for such a license or how to go about getting one of these licenses, we have someone in the mission center who can help you with this. Please direct your questions about CCLI/CVLI to Mary Richardson, the mission center's resident licensing expert (her contact info is in the GPNW Directory). You may also contact CCLI or CVLI directly. Their websites are: www.ccli.com and www.cvli.com.

New CFOs

New CFOs

- 1) The new CFO should have been appointed by the Mission Center Financial Officer.
- 2) The new CFO should have received a sustaining vote at a congregational business meeting.
- 3) Kim Naten, Mission Center Recorder, should have been notified of the change in CFOs. Her contact information can be found on the GPNW website: www.cofchrist-gpnw.org.
- 4) If the new CFO is planning to process contributions online with Shelby, they need to request Shelby access from the MCFO.
- 5) They should become the primary signer on the congregation's accounts (there should be another person as a secondary signer and the MCFO should be included as an additional signer on the account).
- 6) They should be the contact for any AIP accounts the congregation may have with headquarters.
- 7) They should then start doing all of the financial officer tasks on the effective date of their appointment.
- 8) The congregational audit should take place as soon as the former CFO is finished with the year's finances to ensure a clean transfer of the books.

Appointment of Congregational Financial Officers

Each year every Congregational Financial Officer must be appointed/re-appointed. This appointment is made by the MCFO in consultation with the pastor. Once appointed, they must receive a sustaining vote from the congregation during a business meeting.

Accounting Software

Regarding accounting and bookkeeping, QuickBooks is a good, user-friendly program. It is relatively easy to use and has enough horsepower to do what is needed. The General Ledger is available for your use on Shelby but is not particularly user-friendly and can be cumbersome for someone who would use it on a limited basis. I recommend CFOs use something else.

CFO Manuals

The new manuals are available for download on the World Church CFO website. There is also a great deal of other information available on the CFO website.

Oblation

Oblation

With many of the challenges folks face at times, we may be called upon to offer Oblation assistance. Each Congregational Financial Officer is empowered to authorize up to \$400/family/month for a maximum per 12 month period of \$1200/family. If assistance is needed in an amount above that level, the MCFO will work with you through that process. Do not hesitate to contact the MCFO regarding these types of ministry needs. Make sure to familiarize yourself with the forms and process for providing this support. Additional information regarding the social ministries of the church can be found on the World Church CFO website.

Oblation Forms

The Oblation forms can be downloaded from: www.cofchrist.org/CFO/social.asp

Copies of Oblation reports

Please be sure to send a copy of all Oblation reports sent to World Church to the MCFO as well. They need to be kept in the loop.

Oblation Guidelines

Oblation guidelines can be found online at: www.cofchrist.org/CFO/social.asp

Additional Oblation Information

There have been occasions when a transient has stopped at many of our churches (particularly along the I-5 corridor) to ask for aid. As much as we want to help folks, we also have a responsibility to use the church's funds appropriately. Sometimes that means attempting to determine the motives of the individual requesting funds. There are some people that just live off the generosity of churches; however, most of the folks making requests are truly in need. If you are approached by someone unknown to you, be sure to find out what you can about their circumstances. They may know the right things to say, and even use names from our other congregations to establish credibility. We do not need to grill people, but we can ask questions about their life situation and their future plans to help determine legitimacy. Sometimes you just do not know and you do the best you can. Just be aware. Also, remember the Oblation is primarily for members of the church.

Community Services

One of the best services we can provide for folks requesting aid within our communities is to point them toward services within the community. Oblation can only go so far and should only be used after the other resources in the community have been exhausted. We will do a great service for people and be wise stewards of the church's money if we help folks find the things they need within the community from organizations that are already geared to providing those services. We do not need to re-invent the wheel, so to speak. This also provides us a great way to network with other groups who care for people. Throughout most of Washington, Oregon and Alaska, you can dial 211 on almost any phone to be connected with their information and referral service. You can also visit their websites www.win211.org or www.211info.org or www.alaska211.org. Most communities have information and referral services that help coordinate social services.

Three Simple Rules

Three Simple Rules is a useful tool when working with folks on their finances. For more information, please see: www.threerules.org.

Other/Misc.

Financial Peace University

We are also making Financial Peace University available throughout the mission center. If you are interested in that program for your congregation, please contact Doug Brown. His contact info is in the GPNW Directory.

GoodSense training

John Stephens and Debbie Sullivan are trainers for GoodSense in our mission center. If your congregation would like to provide this valuable ministry to its members and friends, please contact one of these trainers to schedule a training session. Their contact information can be found in the GPNW Directory.

Assistant CFOs

Your pastor may wish to appoint an assistant to help you in your role. This person would need to be sustained by a vote of the congregation at a business meeting. They can assist you in your role and may eventually be the person who takes over from you when you move into new areas of ministry.

Campground Information

Each congregation within the mission center is part of a campground association. You are associated with the campground that your congregation has always been associated with. For our campground associations to function well, they need information about the campground. This information is to be provided by the board of directors for your campground. This may include updates on capital development projects, workdays, improvements, visioning and financial status. The boards will make every effort to keep your congregation informed through the congregation's leadership. Financial reports can be expected on at least a quarterly basis. If you have any questions regarding your campground, please contact the president of the board.

Presiding Bishopric website

Information and links related to your role as CFO can be found at the Presiding Bishopric website: www.cofchrist.org/bishop/ .

Estate & Financial Planning

Brad Shumate is our representative from the Estate & Financial Planning office of IHQ. If any of your members are interested in making future plans for their legacy, be sure to have them contact Brad. This is a free service that the church provides and allows members to fund mission well into the future.

Appointment of Congregational Recorders

Each year every Congregational Recorder must be appointed. This appointment is made by the MCFO through the Mission Center Recorder. Once appointed, they must receive a sustaining vote from the congregation during a business meeting.

Bazaars

If your congregation holds a bazaar during the year, please contact the MCFO before you schedule the next one.

Index

- Abbreviations, 2
- Accounting Software, 15
- Additional Oblation Information, 16
- Adult and Child Offering Envelopes, 5
- Affiliate Investment Pool (AIP), 9, 10
- Allocation, 9
- Appointment of Congregational Financial Officers, 15
- Appointment of Congregational Recorders, 17
- Assistant CFOs, 17
- Auditor, 10
- Bank Signatures, 11
- Bazaars, 17
- Blank Offering Envelopes, 5
- Book Steward Accounts, 12
- Budgets, 10, 11
- Camp Remote, 7
- Campground Contributions received through the Congregation, 6
- Campground Information, 17
- Camping Program Support Funds, 11
- CCLI/CVLI, 14
- CFO Manuals, 15
- Community Services, 16
- Congregational Activity Assistance Fund, 8
- Congregational Camping Assistance Funds, 11
- Contribution Purpose Codes, 8
- Contribution Updates, 6
- Contributions, 3
- Contributions at End Of Year, 6
- Contributions to “Youth Minister”, 4
- Copies of Oblation reports, 16
- DGR, 4
- Emergency Contacts, 13
- End Of Year Financial Reports & Audit, 10
- Envelope Purpose Descriptions, 3
- Estate & Financial Planning, 17
- Event/Activity Assistance, 10
- Financial Matters, 9
- Financial Peace University, 17
- Financial Reporting, 12
- GoodSense training, 17
- Insurance Premiums, 9
- Keeping Current on Contribution Processing, 6
- Legal/Risk Management/Registered Youth Workers, 13
- Lewis River Campground, 7
- Links, 1
- Make Checks payable to:, 11
- Mission Center Allocation checks, 9
- Mission Center Contributions received through the Congregation, 6
- Mission Center Staff as guest ministry, 11
- Mission Initiatives, 4
- My Tithing Plan, 5
- New CFOs, 15
- Oblation, 16
- Oblation Forms, 16
- Oblation Guidelines, 16
- Offering Envelope Costs, 6
- Offering Envelopes—return address, 5
- Other Congregational Income not to be recorded as Contribution, 6
- Other/Misc., 17
- Outside Groups using church facilities, 14
- PAT, 4
- Power of 10, 4
- Presiding Bishopric website, 17
- Property Inventory, 13
- Quarterly Contributor Receipts/Statements, 5
- Re-Key Church Locks, 13
- Risk Management, 13
- Samish Island Campground, 7
- Shelby, 5
- Shelby Support, 5
- Signers on Congregational Accounts, 9
- Snowbird envelope issue, 5
- Stewardship Temple School Course, 7
- Tax ID number, 11
- Three Simple Rules, 16
- Where to hold funds, 10
- Youth Worker Annual Training, 13
- Youth Worker Registration, 13

5/10/2011