



# **CTK Network Administrative Manual**

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## **Welcome to CTK**

As a CTK campus, we want you to know that Central Services is here to provide all the support you need to get up and running. In this playbook, we outline all the areas where we can offer oversight, including accounting, human resources, payroll, legal issues, insurance, and tech support. We are excited by the possibility of growing CTK to spread the hope of Jesus and create authentic Christian community.

## **Our Mission**

Our mission is to create an authentic Christian community that effectively reaches out to the unchurched people, in love, acceptance, and forgiveness so that they may experience the joy of salvation and a purposeful life of discipleship.

## **Road Map**

The Road Map starting on the next page explains who we are as a church, how we agree to do ministry together, core requirements for employment, and what we believe. This road map is useful for making sure your campus' ministry, culture, goals and beliefs are aligned with our entire church.

## **Purpose**

The Network Administrative Manual is comprised of multiple reference points for policies, processes, and goals of the CTK Network. This document should serve as a guide for the relationship between individual campuses and Central Services, outlining the various ministrations provided by Central Services, as well as the expectations for each campus community.



# Guiding Our Future

## Staffing Process

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1. Our entire staffing process (roles, hiring, and orientation) will be based on our mission and values.
2. We will require all new staff to go through an orientation that will further instill the CTK “DNA” into their leadership practices.
3. We will consistently reinforce this process with the following three essential documents (which highlight our mission, values, and process):



### Who We Are (Organizational Alignment)

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Organizational clarity of who we are and where we're going that outlines our preferred future.



### Job Descriptions

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A unique one-page summary that shows how each employee will be participating in our shared mission.



### Employee Goals

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Each employee will create 3-5 specific goals related to their ministry or department with the guidance of their supervisor. Additionally, each employee will be responsible to work toward organization-wide goals developed by the Management Team.

These documents will also create the foundation for all performance reviews.

Therefore, this is how we will measure success: Each employee's completion of goals, reliability of performing within their job description, and fulfillment of staying on mission will provide the standard by which everyone is equally evaluated.

This will also require a process of reorienting those who are already here. For this approach to be effective, it will require all of us moving forward together.

# Creating Clarity

## 5 Critical Questions to Create Organizational Alignment

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### 1. Why do we exist? (Mission)

Our mission is to create an authentic Christian community that effectively reaches out to unchurched people, in love, acceptance and forgiveness, so that they may experience the joy of salvation and a purposeful life of discipleship. (*Matthew 28:18-20, John 13:34-35, Mark 2:16-17*)

### 2. What is our preferred future? (Vision)

Our vision is to become a healthy, sending, church movement that carries the hope of Jesus to individuals, communities, and nations. (*John 13:35, Matthew 9:37-38, Acts 1:8b, Acts 2:42-47, Ephesians 4:11-12, 2 Timothy 2:2, Revelation 7:9*)

### 3. How do we behave? (Values)

**AUTHENTICITY** We choose to be real with God, real with others, and real with ourselves. We will not live false, idealistic, or hidden lives. (*Psalms 139:23-24, Jeremiah 17:9, James 5:16, Luke 6:42, 1 Corinthians 15: 10*)

**SIMPLICITY** We choose the least complicated approach to our beliefs, decision-making, ministry processes, language, and engaging people. We will not make access to truth, knowledge, leading or serving difficult. (*Deuteronomy 30:11-14, Micah 6:8, Matthew 22:35-40, John 1:12, Acts 15:19, 1 Corinthians 1:26-27; 2:1*)

**EMPOWERMENT** We choose to give away responsibility and authority, deploying all believers in the ministry. We will not reserve meaningful roles for professional staff only. (*Exodus 18:18, 21-22, John 14:12, 2 Timothy 2:2, Romans 12:6-8*)

**RELATIONALLY DRIVEN** We choose a relational approach to ministry and decision-making. (*1 Timothy 5:1-2, Matthew 18:15, 1 Peter 5:2-3*)

**OUTWARD FOCUS** We care as much about those who are outside the family of God as those who are in it. (*Luke 19:5-10, 1 Peter 3:15, Colossians 4:5-6, Matthew 25:37-40*)

### 4. What do we do? (The Work)

**HEALTHY LEADERSHIP** We create sustainable growth by identifying, deploying, training and supporting healthy leaders. These leaders take personal responsibility for their spiritual, relational, emotional, and financial health. (*Romans 14:13; 15:7, Matthew 23:25-28, Luke 10:27, Romans 12:4-5, 10, 16*)

**EVANGELISM** We love people who are far from God, tell our story and God's story to others, and bring our whole selves (including our faith) into every environment. (*Matthew 9:36, 1 Peter 2:12, 1 Peter 3:15, Mark 16:15, Acts 5:42*)

**DISCIPLESHIP** We make disciples through worship (loving God), community (loving others), and outreach (loving others to God). (*Matthew 28:18-20, Acts 5:42, Acts 2:42-47*)

**SERVING OTHERS** We meet practical needs in our community and beyond through individual efforts, ministry partnerships, and church-wide partnerships. (*1 Thessalonians 4:10b-12, Colossians 3:17, James 2:14-17, Galatians 6:9-10*).

### 5. Practical Application

What is most important right now? (Yearly or quarterly thematic goals)

Who will do what? (Divvying up the responsibilities across all ministries so the work is done together)

## Permission to Play Values

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**These values are the minimum behavioral standards that are required to be in a paid position:**

1. I am aligned with CTK:.\*
  - a. I believe the Statement of Faith
  - b. I am committed to our mission
  - c. I have been affected by grace and willingly extend it to others
2. I am willing to be part of the CTK culture: organization, style, systems, and flavor (comfortable with the overtly non-religious)
3. I am a collaborative team player
4. I am responsible for holding myself accountable and for my own spiritual growth
5. I will be prepared with my work so that others can do their work
6. I will choose healthy conflict resolution

\* For certain positions, Value #1 may not be required, but is non-negotiable for ministry and leadership positions. Antagonism toward or disrespect of Value #1 is not acceptable behavior by any employee.

### **CTK Statement of Faith**

1. The scriptures, both Old and New Testament, are the inspired (God-breathed) Word of God, without error in the original writings. The Bible is the complete revelation of God's will for the salvation of mankind and the divine and final authority for Christian faith and life.
2. There is one God, Creator of all things, infinitely perfect and eternally existing as three persons: Father, Son and Holy Spirit.
3. Jesus Christ is both truly God and truly man having been conceived of the Holy Spirit and born of the Virgin Mary. He died on the cross, once for all, as a sacrifice for our sins according to the Scriptures. Furthermore, He arose bodily from the dead, ascended into heaven, where at the right hand of God the Father, He is now our High Priest and Advocate (pleader of our cause).
4. The ministry of the Holy Spirit (the Spirit of Truth) is to glorify the Lord Jesus Christ, and during this age to convict and regenerate sinners in salvation. He indwells, seals, guides, instructs and empowers believers in sanctification for godly living and service.
5. Man was created in the image of God but fell into sin and is therefore lost. That is, all human beings are born with a sinful nature which is revealed in thought, word and deed.
6. The shed blood of Jesus Christ and His resurrection provide the only grounds for justification (righteousness in the eyes of God) and salvation for all who believe. Only those who receive Jesus Christ are born of the Holy Spirit and thus become children of God.
7. Water baptism (portraying the believer's union with Christ in death and resurrection) and Communion (commemorating Christ's death until He returns) are ordinances to be observed during the present age. They are, however, not to be regarded as a means of salvation.
8. The true Church is composed of all believers who through saving faith in Jesus Christ have been regenerated (given a new life) by the Holy Spirit. The Church is the Body of Christ, of which He is the Head; she is the Bride and He is the Bridegroom. It is her responsibility to testify to the death and resurrection of Jesus Christ in word and deed.
9. Our Lord Jesus Christ will return bodily. This "Blessed Hope" has a vital bearing on the personal life and service of every believer.
10. The dead will be bodily resurrected as Christ was; the believer to everlasting blessedness and joy with the Lord; the unbeliever to everlasting conscious separation from God.

## General Accounting Policy

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### A. Purpose

All accounting functions of CTK and affiliated organizations shall be under the authority of the governing elders and treasurer.

All accounting systems, procedures and methods shall be performed under the management of the Operations Director of Central Services who determines the methods of accounts setup and oversees day-to-day accounting procedures (whether performed by the Operations Director or the finance staff.) All accounting procedures shall be performed in accordance with GAAP and with the approval of the church's independent certified public accountants (CPAs).

### B. Accounting Systems

All major accounting functions shall be maintained in QuickBooks to produce uniform and timely financial reports for review by authorized staff, finance committee and governing elders. The major accounting functions to be maintained in QuickBooks are as follows:

- Accounts receivable
- Accounts payable
- General ledger
- Monthly financial statements

The following records are maintained as stated:

- Donor contribution records as required by IRS – via Rock RMS
- Payroll – via ADP
- Monthly budget ministry reports – via Google Docs/Excel

Other accounting procedures included under the authority of the Operations Director are cash flow management, investment/fixed asset management, and budgeting.

### C. Annual Review

CTK's fiscal year runs January 1 to December 31. The annual CPA review is conducted by an independent accounting firm and approved by the governing elders subsequent to each fiscal year.

### D. Finance Committee

The finance committee will offer professional advice and counsel to promote sound financial management. The committee will consist of five to six members, which includes one of the governing elders with financial background.



## Accounting Support

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### A. Accounts Payable

The accounts payable specialist processes all invoices and payments on behalf of CTK campuses, tracks and processes ministry expense receipts, and can cut checks for ministry expenses or reimbursements. This position is also responsible for comparing purchase orders for ministry expenses to their budget.

The four essential forms available for staff finance needs can be found on the staff portal:

[www.ctk.church/portal](http://www.ctk.church/portal).

#### 1. Purchase Order Form

This form must be completed before making ministry purchases totaling over \$100. Campuses with over 1,000 average attendees must complete this form before making purchases over \$250. The form includes fields for entering purchase amount, purpose of the purchase, vendor, and whether or not the expense is budgeted. Accounts Payable staff will approve or deny the PO and send back a confirmation number, which is used to track the purchases made for that PO.

#### 2. Check Request Form

When a check is required for payment to a vendor or to reimburse a volunteer, CTK staff can fill out a check request form found on the CTK portal. This form is then submitted electronically to Accounts Payable, who cuts the check. An option is available for mailing directly or returning the check to the submitting party. Documentation in the form of an invoice/receipt (in the case of a reimbursement) must be attached.

#### 3. Receipt Form

This form is used to submit receipts made for purchases made with a PEX card (pre-loaded debit card for volunteers) or a Costco/Winco card. Any receipts not received by Accounts Payable by the end of the cycle are considered non-ministry expenses and are deducted from the purchaser's paycheck. CTK employees will be given CTK-issued credit cards, depending on their role, to make ministry purchases, and receipts are submitted on the US Bank Access Portal – NOT using the CTK portal receipt form. <https://access.usbank.com>

#### 4. Mileage Reimbursement Request

This form can be used to get reimbursed for miles driven using a personal vehicle for ministry-related travel. Generally, these reimbursements are submitted once per quarter, but can be submitted more frequently if an employee is driving their personal vehicle for job-related business on a consistent basis. This Excel form can be found on the portal, completed, and emailed to Accounts Payable for processing.

### B. Purchasing and Cash Disbursements

#### 1. Purchasing Procedures

Any purchase over \$1,000 requires review and approval from the Operations Director via the Purchase Order Request form found on [www.ctk.church/portal](http://www.ctk.church/portal).

Once approved, the purchase will be assigned a PO# that should be included on all receipts related to that purchase order. For purchases paid by check, a check request must also be filled out referencing the PO#. The staff member responsible for the ministry budget must sign all expenditure requests. Major purchases (\$5,000 and greater) require two to three competitive bids.

Bids should be attached to the purchase request form. When considering a bid for acceptance, note freight/shipping charges, warranties, installation and service after the sale.

## 2. **Cash Disbursements**

Checks will be processed weekly. All requests for payments, check requests, and invoices must be submitted to Accounts Payable two days prior to payable due date.

The Finance Director or designee must approve emergency check disbursements. All other disbursements that do not fall under any of the guidelines should be handled individually with the Finance Director.

Two authorized signatures are required for all cash disbursements \$5,000 and over.

## 3. **Employee Reimbursements**

Employee reimbursements are submitted on the Check Request Form. Receipts must be attached for all expenditures. The form must be completed in entirety and submitted to Accounts Payable.

## 4. **Petty Cash**

The Accounts Receivable Specialist or the Finance Director handles petty cash reimbursements. All reimbursements or advances must be under \$25 unless by special approval from the Finance Director.

Petty cash can be used for quick purchases when there is no cash card for the seller and/or the purchase cannot be made with an employee credit card. Cash can be signed out from the finance office. Any unused cash along with the original receipt must be returned to finance or can be dropped off in the safe outside the Account Receivable office in an envelope marked Petty Cash (with the ministry and purchase description included).

## 5. **Cash Box and iPad**

With at least one week notice, the Finance Department can prepare a cash box and change for ministries to collect money for classes, events, sales of merchandise, or fundraisers. Finance can also provide an iPad to run credit cards. Be aware, Central Services only has one iPad on a first-come, first-served basis.

## **C. Cards and Card Policy**

*Employee Purse Cards* – CTK offers employees credit cards to be used for ministry expenses. These cards are managed by the accounts payable clerk, who has the ability to set monthly limits, transaction limits, and transaction merchants.

*Cash Cards* – CTK has cash cards available for Costco, Winco, and prepaid debit cards for volunteer use. These cards are controlled and reconciled by the accounts payable clerk.

*PEX Cards* – CTK can order debit cards for volunteers who make frequent purchases. Funding for these cards is controlled by the Finance Department, and any request for additional funds must be approved by the Finance Director

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*Excise Tax* – The accounts payable clerk is responsible for calculating excise tax for any online purchases that do not include sales tax, and filing a monthly return with the Department of Revenue. This is done for all employees who make purchases with CTK credit cards.

*Sales Tax* – CTK is responsible to pay sales tax on all purchases via cash card, credit/debit, or other.

## **Card Policy**

Several credit and cash cards are supplied by CTK and available for use by staff. These cards include purse cards issued to individual staff members, cash cards or credit cards issued by specific retailers, and a CTK master credit card for major purchases. Specific retailer cash and credit cards and the CTK master credit card are kept in the Finance Department.

- The purse card program at CTK is intended to provide a resource for incidental purchases of goods and services that complies with church spending policies, federal income tax laws, and fiduciary rules governing non-profit organizations.
- Specific retailer cash and credit cards serve the same purpose and fall under the same rules and laws. They accommodate staff who have not been issued a purse card.
- Finally, the CTK master credit card is intended for larger purchases such as major equipment or furniture, travel expenses and reservations, and other high cost items.

**None of these cards are to be used as a substitute for approved procurement procedures.** Pre-approved purchase orders are still required for most items purchased. Exceptions are expenses which are less than \$100 **AND** in the approved budget.

## **How the Purse Card Works**

Purse cards are regular Visa credit cards issued in the name of the individual cardholder. The cards are backed by CTK, and the church receives and pays the bills each month. Each card has a spending limit to reduce financial exposure to the church. The spending limit is controlled by Accounts Payable in consultation with the Finance Department. The limit can be adjusted on a case-by-case basis to accommodate an unusual purchase, travel expense, or other over-limit purchase when an alternate payment method is not available. Issuing of purse cards is a privilege granted by the church, contingent on good stewardship and compliance with this policy on the part of the cardholder.

## How Specific Retailer Cash and Credit Cards Work

CTK acquires certain prepaid cash cards and sometimes maintains a charge account with retailers that frequently provide goods and services to the church. These cards are available in the Finance Department to be checked out by employees as they have a specific ministry need.

## How the CTK Master Credit Card Works

The Finance Department keeps a master credit card for major purchases. Use of this card is restricted to a limited number of staff members. Generally, purchases made with this card will be implemented by Accounts Payable. Any staff member needing to make a purchase with this card will submit the purchase details to Finance via a Purchase Order, including all relevant information (vendor, part or item number, etc.), and accounts payable will place the order. The card number will not be made available to staff.

## Guidelines for Using Purse and Specific Retailer Cards

### 1. Equipment/Supplies

Purse and retailer cards should be used for small, incidental purchases within the scope of the ministry and approved ministry budget. These cards may also be used to purchase incidental items which are not budgeted, but only after an approved Purchase Order has been secured. **All receipts detailing the item(s) purchased must be submitted to Accounts Payable along with a completed Receipt Form.** Neither a handwritten form nor a credit card statement qualifies as an acceptable receipt.

### 2. Meals and Entertainment

As a general rule, **meals and entertainment are not reimbursable by the church** and therefore should not be charged to the purse card or cash/credit card. If meals and entertainment are charged to a purse card, the cardholder should be prepared to make full repayment to Accounts Payable before the billing cycle ends. Exceptions to this rule are as follows but must take into consideration the legal parameters detailed in this policy:

- a. Meals that are purchased as part of a business meeting that is scheduled through the lunch hour are reimbursable or may be charged to the purse card. There are **legal limits** on the **frequency** of these expenses (see Legal Issues below).
- b. Meals that are associated with approved travel and are within the per diems set forth (see travel policy) are reimbursable or may be charged to the purse card;
- c. Meals that are part of team or individual recognition, whether staff or volunteers, are reimbursable or may be charged to the purse card.

In all cases, when meals are purchased on the purse card to be charged to a ministry budget, the original restaurant receipt must be returned and the meal portion of the Receipt Form must be completed in full, including the purpose of the meal, where it was purchased, and who was in attendance. Please also be sure to note the amount of any tip charged to the purse card.

### 3. Travel

Please refer to the travel policy for specific guidelines pertaining to travel expenses and the use of the purse card.

## Legal Issues

Federal tax laws will tend to look at two aspects when determining what qualifies as a reimbursed meal expense: 1) legitimacy of business purpose, and 2) frequency. **The IRS code prohibits charging routine (frequent) meals as an “exempt” business expense, even when there is a business purpose for the meal.** By “exempt,” we mean exempt from personal income tax liability. Acceptable frequency is not defined specifically in the tax code and case history, but what we do know is the tax courts have supported a once-per-month meeting/meal being reimbursed, but **once-per-week has been rejected.** In other words, if you routinely meet with the same person every week, you are not eligible to have that meal/coffee reimbursed by the church. Also, if you submit several meals, coffees, etc. every week, even with a variety of other people, some will undoubtedly be rejected. CTK is required to enforce this rule. Failure to do so may result in penalties for both the employee and for the church. **The IRS may require the employee to pay income tax on ALL meal expenses going back years and would probably levy penalties and interest as well.** Additionally, CTK may be subject to legal action by the IRS as there are specific rules governing the use of funds by non-profit organizations, and operating outside of federal tax guidelines can affect the church’s non-profit status.

## Compliance Requirements and Outcomes for Non-Compliance

### 1. Purse Cards

- You are expected to turn in all receipts proactively – that is, before accounting must come looking for it. This is done on the US Bank Portal. <https://access.usbank.com>
- If a receipt is missing when the statement arrives and you cannot locate it, you should attempt to get a copy of the original from the merchant.
- If within one work week you cannot provide a receipt, the charge will be deemed unsupported and you will be asked to reimburse the church for that purchase. The amount will be entered into the payroll system and deducted from your next paycheck. Occasionally, there are items which are difficult to receipt, so some exceptions may be granted by the Operations Director on a case-by-case basis. In those cases, you should contact Accounts Payable in advance, not after the purchase.
- If a properly receipted expense is deemed non-reimbursable under CTK policy, the expense will be rejected and you will be expected to reimburse the church for the amount in question.
- For cardholders who exhibit a pattern of noncompliance with these requirements, the purse card privilege will be revoked and the card will be surrendered to Accounts Payable.

### 2. Cash/Store cards

- You are expected to either:
  - Submit all receipts using the online Receipt Form when you return the card OR
  - Keep the physical receipt with the card and turn them in together to Accounts Payable
- If a card is returned without the receipt or not returned in a timely manner, you will not be permitted to check out another card. In addition, you will be responsible for reimbursing the church for all charges up to the unused value of the card. Failure to provide reimbursement within 2 weeks of being requested to do so will result in the amount being withheld from your next paycheck.

### 3. CTK Credit Card

- Generally, all purchases made using the CTK credit card will be made by Accounts Payable. You need to submit a Purchase Order that includes all the information

necessary on the item for purchase (item number, part number, catalog number, etc.) to Accounts Payable, who will make the purchase for you. (already stated in use policy)

- Any other staff that are permitted by Finance to make CTK Credit Card purchases must follow the above Purse Card requirements (item 1).
- There should be something here about Accounts Payable submitting receipts for master credit card, since this section is about compliance.

**4. Personal Cards**

- When a staff member uses their own funds (as a last resort) for a ministry purchase, reimbursement will be made by the church, either by a check from Accounts Payable or petty cash, depending on the amount. The use of personal cards is not allowed, except in emergency situations.
- However, reimbursement will only be made if the purchase authorization requirements are met, proper receipts are submitted, and the expense is deemed reimbursable.
- Employees are required to read and agree to purchasing policies during Accounts Payable orientation. Employees will abide by the requirements and consequences for noncompliance herein, including payroll deduction as specified.

**D. Weekly and Monthly Reports**

**1. Ministry Reports**

Central Services provides all ministries and campuses with Monthly Ministry Reports that detail transactional information for the current month as well as prior months. These reports allow any ministry to see whether they are over/under budget for the month and year to date. The lead pastor of each campus is also sent a cash position report to see where they are at each month. The Finance Director and ministry leaders at each campus will work together to figure out which reports would best suit their needs. These reports are generally sent out by the 15<sup>th</sup> of the following month. An example is provided below:

**Budget vs. Actual Report**

	Jan 17	Budget	Jan 17	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>Tithes/Offerings</b>					
Credit Card Discounts - Tithes	-96.97	-200.00	-96.97	-200.00	-2,400.00
Tithes/Offerings - Other	18,811.50	22,000.00	18,811.50	22,000.00	264,000.00
<b>Total Tithes/Offerings</b>	18,714.53	21,800.00	18,714.53	21,800.00	261,600.00
<b>Miscellaneous Income</b>					
Interest Income	0.00	0.00	0.00	0.00	1,125.00
<b>Total Miscellaneous Income</b>	0.00	0.00	0.00	0.00	1,125.00
<b>Total Income</b>	18,714.53	21,800.00	18,714.53	21,800.00	262,725.00
<b>Gross Profit</b>	18,714.53	21,800.00	18,714.53	21,800.00	262,725.00
<b>Expense</b>					
<b>Ministry Expense</b>					
<b>Adults</b>					
Discipleship	4.74		4.74		
Outward Focus	0.00	0.00	0.00	0.00	400.00
Small Groups	76.74	265.00	76.74	265.00	1,580.00
Women's Ministry	0.00	0.00	0.00	0.00	305.00
Adults - General	5.31		5.31		
<b>Total Adults</b>	86.79	265.00	86.79	265.00	2,285.00

**Transaction Detail Report**

Hospitality Services Expense							
Coffee Supplies							
	Bill	01/01/2017	87691	Culligan	Acct# 43406 Water for NorthBay CTK	-25.13	-25.13
	Credit Card Charge	01/27/2017	Dan M 9904	Fred Meyer	FRED MEYER:Coffee Grounds for Sunday S	-38.03	-63.16
	Bill	01/31/2017	603380	Culligan	Acct# 43406 Water for NorthBay CTK	-69.93	-133.09
Total Coffee Supplies						-133.09	-133.09
Total Hospitality Services Expense						-133.09	-133.09

It is a requirement that you review these reports within 15 day, so that changes can be made in the correct period. No changes will be made in the following month.

**2. Sunday Reports**

The Sunday Report is created each Monday detailing tithing and attendance information for each campus. An example is provided below for our Ferndale campus:

Tithes & Offerings	Mar 1 & 2	Mar 8 & 9	Mar 15 & 16	Mar 22 & 23		Monthly Total	Budget	O/U Budget
Ferndale	4,702	5,193	3,292	4,073	-	17,260	13,620	3,640

Attendance	Mar 1 & 2	Mar 8 & 9	Mar 15 & 16	Mar 22 & 23		Monthly Total	Avg Wkly Total
Ferndale 9:30am	48	62	85	69	0	264	66
Ferndale 9:30am Childcare	23	25	32	22	0	102	26
Ferndale 11:00am	88	123	95	85	0	391	98
Ferndale 11:00am Childcare	40	33	28	33	0	134	34
<b>Ferndale Total Count</b>	<b>199</b>	<b>243</b>	<b>240</b>	<b>209</b>	<b>0</b>	<b>891</b>	<b>223</b>

**E. Contributions and Revenues**

**1. Main Offerings**

Offerings are received from attendees during each service and online through Rock RMS integration at [www.ctl.church/give](http://www.ctl.church/give). For in-service offerings, volunteer ushers pass buckets to collect the offering. Buckets are collected and should be immediately taken to a secure location (e.g., Bellingham Administrative Offices) where no more than three ushers consolidate the offering which is immediately secured in a locked bag and placed in a safe or in a secure location.

Audits of the offering collection may be made periodically by the finance department to assure that proper procedures are being followed.

**2. Procedures and Guidelines for Cash and Checks**

**Weekend Count**

On Monday mornings, a team of 3-4 people will complete the count. The first to arrive will collect and sort the mail for contributions, drop them (unopened if possible) in the safe, and set up the table to prep for counting.

When a second member of the finance team arrives, the two will collect funds from the Family Room and the hallway safe and bring them to the counting office.

Once all team members have arrived and the finance office doors are locked, the safe can be opened. The first deposit to be prepped is the combination of checks/cash from the hallway box,

the family room, and from mail-in giving that has been held in the safe during the week.

The team will fill out a separate count sheet for each service/campus/designated fund.

### **There are three distinct roles for counting cash and checks:**

- **Recorder:** Opens tithe envelopes and sorts cash and checks into two separate piles. Any envelopes containing cash that have been labeled with the giver's name must be saved and the total must be included as "Designated Cash" on the count sheet. This information is later entered into Rock RMS by a separate person. This is necessary to track giving for those who give using cash. The Recorder initials the count sheet when the count is complete.
- **Cash Counter:** Sorts cash into different denominations and counts the number of bills in each denomination. When he/she finishes, they state the total to the Recorder who writes down the totals on the count sheet. The cash is stacked, placed in a rubber band with its corresponding service time tag, and placed in a plastic box that will go back in the safe, after the count.
- **Check Organizer:** Examines all checks, paying special attention to necessary information to verify proper accounting, and stamps each one with its corresponding account stamp. He/she will bundle all the checks along with the count sheet and designated cash envelopes with a rubber band.

Once the count for all services is complete, the bundled checks and count sheets will be handed to the Finance Director who will total the check bundles by 10-key with a printed tape. The check total is added to the count sheet for each service. The Accounts Receivable Specialist will then use the completed count sheet to enter the deposits into Quickbooks and Rock RMS before completing the Sunday Report.

The check grand total is verified by the Finance Director prior to the Accounts Receivable Specialist scanning the checks into Rock RMS. It is very important to segregate duties so that no single person records the amount of tithe money brought in for the week.

Once all the data is in Rock RMS, deposit slips are printed. Next, the deposit can be prepped. During this time, there must be two people verifying the count totals and the doors must be locked. Both people will also complete the Miscellaneous deposit. This is done in the same manner as the tithe deposit, but Miscellaneous funds are not tax deductible. A special count sheet is provided for the Miscellaneous deposit.

Each of the deposit slips with cash and checks attached will be sealed in a bank bag and walked/driven to Washington Federal by two people.

### **General Notes**

- For non-working Monday holidays, weekend offerings are processed on Tuesday morning.
- Separate deposit slips are created for each campus and each designated fund.
- Separate slips are required for Canadian funds, also separated by designated fund.



- Split checks are recorded as tithes and reconciled by manually transferring tithe cash to the designated fund(s).

### 3. Ministry Funds Handling

Ministry and Special event offerings must have advance approval of the Operations Director. These offerings may require an immediate rough count when requested.

There should always be two people present during the process of receiving, counting, and placing money in the safe.

- Keep Ministry Deposit envelopes handy for occasions when people drop off money – especially cash. Place the money in an envelope and seal it while they are present.
- Counting the money collected
  - The Ministry Deposit envelope is an official document – treat it like the count sheets (keep until deposits are confirmed and correct per bank)
  - At least two people should be present when money is counted
  - Both should initial the envelope and include a PO# if applicable
  - Once the count is complete, the envelope should be sealed and placed in the safe
  - Write any instructions or notes important to the finance team on the back of the envelope.

### 4. Accessing the Safe

Only Finance Team employees have access to the safe. Two staff members must always be present when opening the safe even if the second staff is not a member of the Finance Team. The person entering the safe combination must shield the keypad from any non-authorized person, handle the money in front of the recipient, and have them remain in the office until the safe is closed and locked.

### 5. Non-Cash Contributions (See Exhibit B)

Contribution of non-cash items belong solely to CTK.

A letter acknowledging the “offer” to contribute a non-cash item to the church is forwarded to the donor. The Operations Director determines the feasibility of gift acceptance from the perspective of both the donor and the church, by contacting the donor prior to acceptance of the item. If needed, the Operations Director will seek council of Finance Committee.

Upon acceptance of the non-cash contribution, the Accounts Receivable Specialist or Finance Director verifies that applicable appraisals and IRS tax forms have been properly executed. An acceptance letter is then forwarded to the donor by the business office.

The non-cash item is then converted into cash for credit to the appropriate fund and deposited to the church’s bank account(s).

**Exhibit B:** Churches that receive a contribution of noncash property may be required to file a Form 8282 with the IRS. Not many church leaders are familiar with this form. This article will provide you with the information you need to comply with this reporting requirement.

**Purpose of the form.** The purpose of Form 8282 is to ensure that donors do not

claim inflated values for property they donate to charity.

**When is the form required?** Your church is required to file Form 8282 with the IRS if you meet certain conditions.

Please refer to [www.irs.gov](http://www.irs.gov) for 8282 guidelines, in regards to all non-cash donations.

## 6. Contribution Records

All contribution checks are scanned and recorded weekly. CTK provides one annual record of individual contributions in compliance with the 1993 Revenue Reconciliation Act, but will print on demand as requested. Contribution records are also available by request to every donor through Rock RMS online giving system. Those who give online can access records any time they sign in.

## Human Resources/ Payroll

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### A. Definitions

#### Payroll

We run payroll every two weeks and funds are directly deposited into the employee's bank account. We process payroll taxes and all payroll liabilities (FSA, 403(b), HSA, Aflac and L&I).

#### Staff Hiring Processes

The Human Resources department must be included in the first stages of all pre-employment (job descriptions, planning, recruiting, resume screening, interview preparation, hiring), current employment (new employee paperwork, orientation, personnel file, performance evaluations) and post-employment (exit letter, exit interview, exit form).

#### Employee Files

Human Resources maintains personnel records for applicants, employees, and past employees to document employment-related decisions, evaluate and assess policies, and comply with government record-keeping and reporting requirements.

#### Staff Review Process

Human Resources will notify supervisors of a new employee's 90-day anniversary and provide forms to perform a 90-day evaluation. CTK encourages annual reviews to be conducted between the employee and supervisor. This includes goals, desired results, guidelines, resources, accountability, and consequences.

#### Medical Insurance

Employees working 30 or more hours per week are eligible for medical and dental benefits. Benefits will be determined and explained during employee orientation by the Finance Director.

#### CTK Roadmap

The CTK Road Map provides a guide for new hires that explains CTK's mission, values, what we do, how we will succeed, as well as "Permission to Play" values. These values outline the minimum standards required for paid employment at CTK.

### B. Payroll/Personnel Records

Individual payroll and personnel files are maintained on each employee on the server.. The file consists of the following, which is submitted to the payroll office by the appropriate timekeeper upon employment:

1. Employee Payroll Information Sheet
2. Form I-9, Employment Eligibility Verification, and copies of appropriate documentation
3. Form W-4
4. Other information which pertains to payroll for the employee, (i.e., insurance information, retirement plan information, housing resolutions, etc.)
5. Staff job contract/job description

## **C. Employee Payroll Instructions**

Every employee should be logging into ADP each week to verify time worked or non-worked hours ie. paid time off (PTO), holiday or bereavement.

Payroll is processed every two weeks. All employees must approve and have their supervisors approve their timecards by noon on Monday of the pay week. All hours are recorded in ADP. Salary employees are to verify Paid Time Off (PTO) on their timecard.

The Payroll/Finance Specialist makes any necessary changes to employee records.

Data is transmitted to ADP who process the direct deposits. The direct deposit will enter employees' accounts by 12:00 PM on the designated pay date as indicated on the payroll schedule.

Quarterly forms and EFTPS Transfers are done in accordance with due dates. Quarterly forms are prepared by the independent CPA firm preparing the payroll.

Exhibit C and C-1

<http://www.uscis.gov/sites/default/files/files/form/i-9.pdf>

Exhibit C-2

<http://www.irs.gov/pub/irs-pdf/fw4.pdf>

## Budget

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### A. Budget Preparation

CTK incorporates a mission based budget concept. Funding levels are projected in advanced based on the results of this thematic and operational goals. This concept requires all calendars, goals and activities included in the budget period to be evaluated, challenged, and justified.

The budget format corresponds to the church's financial accounting statements to facilitate comparison of budgeted income and expenses with actual income and expenses.

Tithe and offering projections are based on historical per capita trends, membership projections, and economic conditions.

The Lead Vision Pastor for the network approves personnel salaries, allowances, and related costs based on input from the Finance Director, the employee's supervisor, the governing elders, and the National Church Employee Salary Data. Salaries and benefits of Lead Vision, Lead Teaching, and Campus Pastors are determined by the Finance Committee and approved by the governing elders.

Each staff person responsible submits draft budget projections including descriptions and priority rankings based on ministry needs to the Finance Director for consolidation into an initial budget packet. The budget packet is distributed to the management team for review and revision at an annual budget meeting. The revised budget is then distributed to the governing elders for possible revision and subsequent approval.

The approved budget is distributed to the congregation in the form of an annual budget report.

Additions and reallocations to the approved budget are submitted to the Finance Director by each ministry at mid-year. A supplemental budget is compiled and presented to the governing elders for approval. Management team members can approve reallocations to the budget during the fiscal year period. Line item additions are permissible only at mid-year.

### B. Campus or Departmental Chargebacks

When creating budgets, ministries must keep in mind hidden expenses that will be charged back at the end of each month. These include van use, copy/printing charges, postage, catering room supplies, janitorial supplies, extra tech support, kids' supplies, and other various ministry expenses.

**Van Use:** All van use will be charged back to the ministry making use of the vans based on the IRS standard mileage reimbursement amount.

**Copies/Printing:** Copy cost is 1.5 cents per side for black and white and 7.5 cents per side for color. These rates are subject to change each year. Copy counts are taken monthly from each machine.

**Large-format Printing:** Any printing larger than 13"x19" can be printed on our wide-format inkjet printing on a wide variety of materials. Prices are charged by square foot and vary with material used. Maximum size is 42" by any length.

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**Postage:** All postage charged to your department on our postage meter. Rates change in accordance with the standard postage rates for regular/bulk mailing. Postage counts are taken monthly from the postage meter.

**Bellingham Catering Room:** Any ministry using supplies from the catering room must fill out a catering room supply sheet stating exactly what was used. These can be found in the catering room and should be dropped off at the Accounts Payable office. The expense is charged back to the ministry based on current rates per unit. The Accounts Payable position keeps a price sheet of estimated cost per unit for catering room items that is updated annually.

**Janitorial Supplies and Kids' Supplies:** Charged back to ministry based on cost of items used

## C. Budget Monitoring and Budget Variances

Monthly variance reports are prepared by the Finance Director and distributed to ministry leaders. Explanations of significant variances are provided when deemed necessary .

Unfavorable income variances indicate the need for (1) contribution emphasis, (2) postponement of expenditures, and/or (3) revision of revenue projections.

Unfavorable expenditure variances suggest the need for (1) tighter control over unauthorized or unbudgeted expenditures and/or (2) alterations to the budget.

Christ the King Church has an approved contingency plan should a significant budget crisis occur.

## Volunteer Process

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A volunteer interest form and background check will be completed for all volunteers.

### Step 1: Initial Conversation

Many people express initial interest in volunteering at a weekend service or by calling/visiting reception. Often they say, "I'd like to volunteer but I'm not sure where..." Connection Point volunteers and reception staff have the Volunteer Interest and Background Consent Forms on-hand and are equipped to have an initial conversation with the interested party in order to:

- Ask where they might be interested in volunteering
- Get a better understanding of what they think that means
- Discuss their past volunteer experience
- Find out if they know their spiritual gifts and/or wiring
- Find out what ideas/expectations they have about volunteering
- Give a brief overview of volunteer opportunities available in various ministries

At this point, one of two options will make the most sense:

1. Offer the "serve at the service you attend" option with Guest Services as a place to start
2. Connect them with the ministry that seems to be the best fit

### Step 2: Ministry Fit

As ministries recruit for volunteers, they will often be the ones to have the initial conversation and request a completed Volunteer Interest Form. To make that as easy as possible, the form can be:

- Emailed to the person (or a link to the website)
- Picked up at Connection Point on weekends or reception on weekdays
- Snail-mailed to them (printed copies available in Bellingham break room near the mailboxes)

Each ministry will have their own method of assessing ministry fit depending on the positions they have and the requirements of each. Remember, there is no substitute for a relational approach!

- If during this conversation, you realize that the applicant is not a viable candidate for your ministry, either refer them to another ministry that may work or to the Welcome Team to be rescreened for other opportunities.
- If the applicant is not ready to volunteer in any capacity at this time, be sure to communicate that in a truthful but loving way that gives them some type of next step in their spiritual journey (Alpha, small group, or another appropriate class). Please note this in Rock RMS by adding a note to their individual profile. Include as much information as possible without saying too much. If it is a confidential matter, make the note read "Volunteer issue; please see children's Red Flag." Keep a detailed account of the problem in a hard copy folder or in an electronic folder for future reference. Also add the individual to the "Volunteer Alerts" group and tag in the custom field area

## CTK NETWORK ADMINISTRATIVE MANUAL

of their profile (Click “Edit profile,” click on the Custom Fields tab and select the drop down labeled “Record Type.” Select “Volunteer Alert” and click save).

When plugging a new volunteer into your ministry, please make sure the Volunteer Interest Form is completed and returned. If you choose to add ministry-specific forms/questions, it is up to the ministry if they would like those to be scanned into Rock RMS as well.



## Planning Center Online (PCO)

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Planning Center Online is a church management software comprised of multiple applications. CTK only supports the use of their “Services” application which includes two other tools (apps).

**PCO Services** is a scheduling platform that allows you to:

- Plan future services/events as well as review past
- Communicate with and schedule volunteers and teams
- Track volunteer involvement
- Access a shared song library
- Provide volunteers with rehearsal materials
  - Transpose chord charts and mp3s,
  - import from SongSelect and PraiseCharts,
  - provide music to your teams using the media player or Music Stand app for iPad and Android.

**Planning Center Projector** is an iOS app that connects directly to [planningcenteronline.com](http://planningcenteronline.com) to turn your videos, lyrics & slides into presentations.

**Planning Center Music Stand** compiles all of your sheet music in one place. Swipe or step thru PDFs with a foot pedal, take personalized notes, and play attached audio from our iOS & Android apps. You can even use Music Stand right from your browser.

### **Additional Features your volunteers will have access to:**

- Download the Planning Center Services mobile app to access a number of useful features on the go, including managing your scheduling requests, blocking out dates, and accessing music and associated attachments for rehearsing.
- Enable text messages (in addition to the emails).
- Add your schedule to your digital calendar.
- Download Planning Center Music Stand on your tablet to access charts and rehearsal tracks.
- Use the “Rehearse” tab of the desktop browser. From there, you can access Music Stand and the attached files.

### **What does your campus need to use it efficiently?**

- Your campus will need to designate a campus administrator as a point person for the PCO organization administrator.
  - Current organization administrator: Andy Tellman, [andyt@ctk.church](mailto:andyt@ctk.church)
  - Note: The campus administrator will be responsible for delegating task related responsibilities as they see fit. (Scheduling, importing new people/ songs)
- The organization administrator will be able to assist the campus administrator in training and ongoing questions you have for your campus.

### **PCO Reminders:**

- Confidentiality

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- The 'people library' is a shared library: permission levels above a scheduled viewer should be given to those who have had a background check. Permission levels should be altered for only your campus.
- The Song library is also a shared library, anything that is altered will affect all campuses.
- Legalities
  - When posting anything to planning center: keep in mind that any media should be legally owned by CTK. (mp3, videos, song charts, etc.)

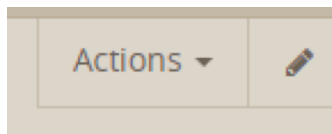
## Background Check Process in Rock

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If an individual indicates on a Connection Card (or any other way) they are interested in volunteering, the Welcome Team will contact them and send them the Volunteer Interest Form along with a paper background check consent form.

If the individual never responds, the Welcome Team will make a note in their profile.

To process the background check, Finance will find the individual in Rock, click on the Actions down arrow in their profile, click on background check, enter the required information, and run the background check.



Once the background check is completed, the completion date will be automatically be added in the Extended Attributes tab under Safety & Security.

The Finance Team will email the ministry the individual is volunteering for and let them know that the background check has been completed and if there were any flags on the background check.

## Fundraising Policy and Procedures

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The Fundraising policy exists to identify ministries, groups or individuals raising funds in the name of Christ the King Community Church (CTK), CTK ministries, or using CTK's non-profit status. This policy is to ensure that all fiscal policies, facility policies, and CTK values are explicitly adhered to.

### Procedure:

1. Supervisor of ministry must approve prior to filling out request form for finance approval.
2. Fundraiser Form will be filled out at [www.ctk.church/portal](http://www.ctk.church/portal)
3. This form includes:
  - a. Name of person filling out form
  - b. Ministry name
  - c. Supervisor who approved
  - d. Where the fundraiser will take place. If CTK, where?
  - e. A brief summary of the activity (e.g., selling t-shirts or hiring out help)
  - f. Cash box or online payment needs
4. Finance will review and either approve or deny based on the following criteria:
  - a. Is CTK's fiscal policy being followed?
  - b. Does this fit with who we are at CTK and is it something we want our name associated with
5. Some fundraisers may require management team or elder team approval

## CTK Capitalization Policy

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### **Purpose**

This accounting policy establishes the minimum cost (capitalization amount) that shall be used to determine the capital assets that are to be recorded in CTK's annual financial statements (or books).

### **Materials and Supplies definition**

A "material or supply" is generally considered to be tangible property that is used or consumed in the business within twelve months of acquisition, is not inventory, or has a unit cost of less than \$200. Materials and supplies meeting this definition may be expensed.

### **Capital Asset definition**

A "Capital Asset" is defined as a unit of tangible property that: (1) has an economic useful life of more than 12 months; and (2) was acquired or produced for a cost of more than \$1000 (or an amount up to \$5000 if the business has annual audited financial statements), including acquisition and installation costs on the same invoice. Capital Assets must be capitalized and depreciated for financial statement (or bookkeeping) purposes.

### **Capitalization thresholds**

CTK establishes \$1000 and a 3-year life as the threshold amount for minimum capitalization of tangible property. Any items costing below this amount will be expensed in CTK's annual financial statements (or books).

### **Capitalization method and procedure**

All Capital Assets are recorded at historical cost as of the date acquired. Tangible assets costing below the aforementioned threshold amount are recorded as an expense in CTK's annual financial statements.

### **Routine Maintenance definition**

Routine maintenance that CTK reasonably expects to make more than once to a unit of property, including buildings, over a 10-year period is not a capital asset and will be expensed.

### **Optional Election to Capitalize Routine Maintenance**

Routine maintenance that would be expensed under the definition above, may be capitalized and depreciated with the following provisions: The financial statements (or books) and the tax return must reflect the same method; an election must be made with the annual tax return and the election applies to all amounts paid for repairs and maintenance to tangible property that CTK treats as capital expenditures on its books and records for that tax year.

### **Recordkeeping**

Invoices substantiating the acquisition cost of each unit of property shall be retained for a minimum of five years.

## **A. Capital Improvement Plan (CIP) for CTK Network**

# CTK NETWORK ADMINISTRATIVE MANUAL

CTK's CIP will be our short-range plan (2-5 years) that will identify capital projects and equipment purchases, the plan will provide a planning schedule and identify options for financing the plan.

## Benefits

A CIP provides many benefits including:

- Allows for a systematic evaluation of all potential purchase/projects at the same time
- The ability to stabilize debt and consolidate projects to reduce borrowing costs
- A focus on preserving an entity's [infrastructure](#) while ensuring the efficient use of funds
- An opportunity to foster cooperation among departments

## Features

The CIP typically includes the following information:

- A listing of the capital projects or equipment to be purchased
- Projects ranked in order of preference
- The plan for financing the projects including explanation of the expense of the project
- A timetable for the construction or completion of the project
- Justification for the project

## Procedures

**Define and evaluate capital projects/purchases** – Gather a list of capital projects or purchases to be included in the CIP from staff. Capital projects/purchases include those items that have an extended life (not consumables i.e. renovations, HVAC units, computers, projectors etc.) Capital projects/purchases will be listed by location (e.g., Meridian St., Norway Hall, etc.).

**Calculate the costs of project/purchases** – Each project must be assigned a value to be included in the CIP. This figure will include costs for material, equipment and labor. This value will determine the year the project will be completed and how much of the capital budget will be allocated. Funds that are used for renovations and purchases, including purchasing for those listed in the plan are referred to as “capital funds” and typically are not general operating funds.

**Prioritize projects** – Evaluation will take place during the final stages of budgeting once available capital funds are determined. The Operations Director will work with the Lead Team to assign the list of capital projects/purchases priority based on vision, mission, and the urgency of the project. The CIP will strategically spread out the projects throughout the plan's time frame. Each project's planned completion date will depend on need, project costs, and capital funds available.

**Plan the funding** – Planning avoids unnecessary strain on the budget. Allotment of capital funds each year will be determined by excess cash flow and determined by the Lead Team, Finance Committee and governing elders. If need of capital projects/purchases are greater than available funds a determination by the elders if a capital campaign is necessary.

**Present the plan to the elders** - Explain the finalized capital improvement plan at an elder meeting. Allow them to ask questions or voice concerns. Governing elders will approve plan.

## B. CTK Inventory Physical Items Instructions

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1. Access the CTK Physical Inventory Count Sheet. Print enough copies of the form to use in each room of your church and affix to a clipboard.
2. Distinguish the difference between supplies and equipment, noting dollar amount that quantifies the distinction. Example: Items with a cost under \$1000 and a useful life of less than 3 years are considered supplies whereas items with a cost over \$1000 each are considered a capital asset. Because of its value, equipment and other capital assets should be inventoried while it's unnecessary to inventory supplies.
3. Create labels with a sequential list of serial numbers using the same program you use for your mailing labels, etc. and print numbers, one each, onto 1 inch labels. The first time you do your inventory serial numbers should be in year- month- unique number format. The unique number is the one that will change sequentially, for example: 2015- 11- 1, 2015- 11- 2, 2015- 11- 3.
4. Start in one room and identify all the items that count as capital items. Once identified, attach one serial number to the bottom of each item so that items can be tracked.
5. Write down the sheet number and the room using the inventory forms on the clipboard. Each item that was given a serial number, record data into all fields present on the inventory form. The description field should have an overview of the item. The serial field should have the number you affixed to the bottom of the item. When you start your initial inventory, the date acquired and initial value may not be available, but, if it is, complete the form. If it is not, write the current date into the date- acquired field and estimate the value. If an item is needed, check in the "Needed or Keep" field. If it's being discontinued or disposed, note the date of disposal.
6. Repeat these steps above from room to room until all rooms are completed, but remember to note the sheet number and the name of the room at the top of each inventory sheet as you change locations.
7. Get a three- ring binder. Make a copy of each completed form and place one copy each in sequential order by sheet number into a three- ring binder. Follow inventory procedures at least once a year according to your church policies. At the end of taking the physical inventory, the data must be reconciled with the general ledger.
8. Tips:
  - Transferring physical inventory sheet data into a database or digital spreadsheet provides a third point of safekeeping.
  - Adding new items to inventory as they come in will ensure that their acquisition date and initial value are properly recorded.
  - Only allow one organized designee to oversee inventory to prevent any confusion or double- entry.

## The CTK Blessing

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### What is the CTK Blessing?

#### History of the CTK Bellingham Blessing

An offering taken each November since 2004 to fund our Benevolence work for the past 12 years and our local partnerships for the last 6 years.

#### What has it been used for

The CTK Blessing help refers to **financial assistance** given to someone in the community who is experiencing a financial need that is short-term, situationally driven or connected to a death.

Blessing funds are also allocated to financially support our **community partners** and absorb the costs associated with service projects we do for them, or to specific **mission expenses**.

#### Philosophy of the Blessing

- We are a church, not a social service agency. The fund is limited to those who attend and are part of the CTK community. It is one of the ways we care for our church family.
  - 60-75% of Blessing clients are referred by a ministry who can verify their involvement.
  - Bellingham defines attending as a minimum of three month's consistent involvement.
  - Exceptions are made as outreach for memorial expenses and Support Officer referrals.
- The CTK Blessing fund was established to provide basic necessities to people experiencing an unexpected crisis. This fund is not able to help with ongoing financial issues. The key question is: outside their current crisis, is their financial situation viable?
- There is a lifetime limit on funds that can be to one individual or family (5% of the current year's offering portion dedicated to individual needs)
- The Blessing assistance is intended as a last resort after all other possibilities of help from family, friends, savings, investments, and/or community resources have been explored. So, a big part of our job is staying current on what other help is out there so we can offer appropriate next steps. Often the result of the first interview is check out X, Y, and Z and then get back to me and we will figure out what part we can help with.
- There is no entitlement to these funds. How staff are treated, how recommendations are received and many other factors influence the decision whether to assist and how much to do.
- Our Bellingham Blessing assistance has grown to include counseling starter packs, ministry scholarships, and memorial assistance (which includes some but not thorough financial screening).

#### Legalities and Other Non-negotiables



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- Each campus must create and follow a written policy that outlines criteria for assistance and types of assistance available. Without one, the IRS constrains benevolence to the strict definition of basic needs: food, clothing, shelter, utilities.
- For donations the Blessing fund to be tax-deductible, they may not be designated for a specific individual. CTK must retain the authority to spend tax-receiptable funds as they deem appropriate.
- If a staff member applies for Blessing help, they must go through the same process, meet the same criteria and assistance must be paid to them through their paycheck as “other” pay on the W2. Taxes will apply.

### **Our Process and Tools**

- Our intake form gathers a complete picture of applicant's' finances beyond the presenting need and current story. This enables us to better advise on next steps and other resources, but also allows us to recommend financial classes and reinforce God's principles of stewardship. This is a policy that can cause middle class attenders to struggle with our value of authenticity and transparency, but as with addiction or any other place of sin, God can't help what we won't admit.
- We do not staff for or commit to operating in crisis mode. Our process usually takes 10 days and is not set up to address immediate needs.
- Our process is generally referral first, interview, application, next steps/decision

## Legal

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CTK has the determination of our non-profit 501(c)(3) under Christ the King Community Church. This means that we can seek property tax exemption, have the ability to purchase items at sometimes reduced rates and most importantly, we can receipt charitable contributions for individual tax deduction. These contributions include cash, checks, Visa/MC, ACH, Discover and American Express. We also have a brokerage account to receive stocks, bonds and other (IRA, retirement transfers, ETC) holdings. We can receive non-cash donations including, but not limited to, autos, furniture, real estate, etc. Attached is a copy of our determination letter.

### **A. Leases, Contracts, and Other Legal Documents**

In regard to leases, the Operations Director will initiate discussion and negotiate rental or leasing of facilities, autos, or equipment. This would include the interpretation of the lease. The Operations Director and/or corporate officers are the only ones who have authority to sign for the corporation, which includes all leases, contracts, etc.

### **B. Insurance**

CTK carries all insurance for buildings, auto, liability and much more. This includes \$1,000,000 liability insurance. In addition, we have a \$2,000,000 umbrella policy. This comprehensive plan covers not only tangible property but intangibles such as crime, directors and officers, employee dishonesty and more. Since this is a comprehensive plan you have the benefit of being covered to the maximum of the total of the policy.

### **C. Incident Reports**

Incident reports should be filed for personal injury, unwanted visitors, suspicious activity, and damage to church property. The form can be found on the portal at [www.ctk.church.portal](http://www.ctk.church.portal).

### **D. Safety and Security**

Christ the King Community church takes safety and security very seriously. For example, Bellingham campus has a staff position and volunteers who serve on weekends and during all children/youth events. For help in establishing your own security policies and processes, please refer to security manual located on the portal.

### **E. Shared Licenses**

When possible CTK will provide licensing that encompasses the entire CTK Network. These licenses include: CCLI including rehearsal, PREFORMusic, Orange Curriculum, etc.

## Technology Support

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### **Email setup and hosting**

CTK provides all email configuration and hosting including mail routing, user account provisioning and ongoing maintenance. CTK email is hosted using cloud based hosting services such as Google Apps or Microsoft Office365.

### **Software acquisition and licensing**

Software licensing should be provided and maintained centrally using non-profit licensing for significant discounts. This includes Apple volume purchases through the Apple App Store and Microsoft software licensing. There are other software packages that can be acquired and maintained via volume and discount licensing.

### **Data storage and security**

Access to our primary data store located at Bellingham CTK can be provisioned and off-site access given via VPN. This allows for proper security and disaster recovery. Other storage solutions such as Google drive and Microsoft OneDrive can also be configured as a storage option.

### **Infrastructure**

For new or temporary facilities, we can set up networking infrastructure including routers, wireless access, network switches, and provide ongoing maintenance and updates as required. For existing facilities requests for physical improvements can be handled on a per-project basis, and management of networking assets (switches, routers, and wireless) can also be provided.

### **System acquisition and configuration**

Specification of computer equipment based on functional requirements and initial configuration and inventory management can be handled by Central Services upon request.

### **Web hosting and DNS management**

In coordination with the communication department, web development projects, hosting of websites, and management of IP address and hostnames can be handled on a per project basis. This includes other web technologies such as live streaming, cloud file hosting, and potentially application development.

Currently it is the responsibility of each individual campus to maintain their webpage.

### **End-user support and help desk**

Central services can be utilized to provide desktop support, even remotely, for problems that arise on desktops, servers and infrastructure.

\*\* All requests for any of the above items can be directed to: [helpdesk@ctkchurch.com](mailto:helpdesk@ctkchurch.com)

## First Time Givers Process

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As part of our commitment to create a culture of generosity, we want to, as a first step, thank those who give for the first time. We have created a notecard with a simple text that we feel will be most appreciated coming from the Campus/Lead Pastor at each campus. Below is the weekly process:

1. Monday after offering is counted and contributions entered Accounts Receivable will give Network Admin a list from each Campus.
2. Network Admin will address the envelope, put on postage and paper clip card to envelope.
3. Network Admin will put cards, envelopes and list of names in campus mailboxes for pastors.
4. Pastors **pick up** cards weekly in their box at CTK Bellingham staff lunch room.
5. Pastors will hand write salutation i.e. "Dear (insert name)" or just (insert name)
6. Write a personal closing message. Below are some examples but feel free to put what you like:
  - a) "Thank you for partnering with our campus." - personalize your campus name
  - b) "Your giving is a blessing to us."
  - c) "We look forward to seeing you in the future."
7. Pastors sign your name and **simply put the card in the envelope and mail.**

## Other Services

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### Central Services offers other services for a fee:

- Property development
- Real-estate transactions
- Facility improvement projects
- Audio/Visual consulting and installations
- Communication/Graphic Design requests

\*This is not an exhaustive list and may include additional services, not included in your Central Services fee.

## APPENDIX

### APPENDIX A: Cash Investment Policy

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#### A. Purpose

Cash and cash investments of CTK shall be used to satisfy short-term working capital requirements and additionally serve as a reserve to satisfy financial integrity and stability. Safety, liquidity, and yield are key factors in the investment decisions of CTK.

The primary investment goal shall be to minimize investment risk and protect against loss of principal. Sufficient liquidity shall be maintained to provide the operating cash needs and unexpected cash withdrawals; however, working capital funds should be invested as fully as possible. CTK's goal is to keep a cash reserve of 20% on-hand for unforeseen circumstances.

#### B. Cash Flow

The Operations Director or designate shall place available surplus cash into, withdraw needed funds from, or transfer available cash between any of the types of investments as needed. Efforts will be taken to maintain each investment with monies from only one financial fund (general fund, designated savings, etc.).

Sufficient cash shall be kept available in interest-bearing checking accounts to meet working capital requirements with an adequate cushion to meet daily fluctuations in receipts and disbursements. The FDIC-insured deposit requirements should be followed.

#### C. Risk

The Operations Director or designate, with the aid of the Finance Committee, shall invest the funds in a prudent manner. The goal is a long-term total rate of return equal to or greater than the rate of return provided by a broad market index such as the S&P 400. It is recognized that this goal may not be realized over any given period, because investment results cannot be guaranteed. However, reasonable effort will be made to avoid loss of principal.

#### D. Communication

The governing elders require the Operations Director to report monthly the status of working capital funds. The Operations Director shall report any changes in investment strategy based on professional recommendations.

#### E. Quality of Investments

##### 1. *Short-term Investments*

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Short-term investments shall include Treasury obligations, certificates of deposit, commercial paper rated **P-1** or **A-1**, or government agency issues. Short-term pooled cash funds that maintain the above standards shall also be allowed.

## **2. Fixed Income Investments**

Fixed income securities shall include but are not limited to U.S. Treasury obligations, agency issues or corporate bonds with the rating of **A** or better.

Specifically:

- a. U.S. Treasury and agency securities, **A** or better corporate bonds and short-term investments such as certificates of deposit or money market funds.
- b. Only readily marketable securities, including load or no-load mutual funds.
- c. Fixed income securities not to exceed **10 years**.
- d. Minimum **10%** of assets invested in short-term investments for liquidity (5 business days or less).
- e. Maximum **10%** of assets invested in any one issue.

## **3. Equity Investments**

Equity investments, in general, shall possess value and quality with good marketability and a quality rating of **A** or better by a national service (e.g., Moody's, Standard and Poor's). Convertible bonds and preferred stock will also be considered as equity investments.

Specifically:

- a. Preferred stocks
- b. Convertible bonds no more than **10 years** in maturity and premium of **<30%**.
- c. Maximum **5%** of the assets invested in any one issue.
- d. Only readily marketable stocks, including load or no-load mutual funds.

## **4. Ineligible Investments**

- a. Private placements.
- b. Limited partnerships.
- c. Any real estate investments.
- d. Bonds exceeding 10 years in maturity.

## **F. Benevolent Considerations**

The Operations Director or designate is directed by the elders to be sensitive to investing in securities of corporations whose operations do not serve a useful social purpose consistent with Christian moral teachings or whose behavior raises serious questions. However, it will not be completely possible to avoid investments which are later discovered to be inconsistent with these considerations and which undesirable characteristics remain unknown even after reasonable inquiry.

In the event of discovery that an investment is inconsistent with these considerations, the Operations Director or designate shall liquidate the investment in question and reinvest in a reasonably prudent manner. This objective shall not require immediate liquidation as may otherwise cause an improvident loss.

## APPENDIX B: Bellingham Blessing Policy

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**Individual campuses can personalize their own blessings policy, but must send to Operations Director for compliance with IRS guidelines.**

### A. Purpose

1. The CTK Blessing fund was established to provide basic necessities for individuals and families that have experienced an unexpected crisis. This fund is not able to help with ongoing financial issues. Some of those basic needs could be mortgage or rent, utilities, transportation, medical bills, funeral expenses and other types of assistance.
2. The Blessing assistance is intended as a source of last resort, to be used when the family or individual requesting assistance has explored all other possibilities of help from family, friends, savings, investments, and/or community resources.
3. Most assistance is a one-time gift. In unusual circumstances including, but not limited to, natural disasters and ongoing medical crises, the Care Team may, at their discretion, decide to assist more than one time.
4. Under no circumstance is a benevolent gift to be considered a loan. No gift may be repaid, either in part or in full, in money or in labor.

### B. Oversight

1. The Blessing Coordinator oversees and administers The Blessing ministry and funds. The Blessing Coordinator's job is to review the request of individuals and families, assess whether the request meets The Blessing criteria, determine the level of assistance that will be given, and process the request.
2. The Blessing Coordinator will work with their supervisor when a financial need is above the normal request limit or when a second opinion is needed.
3. The Blessing Coordinator will accept referrals from ministry staff and volunteers, but those requests will go through the same process and be governed by the same guidelines.

### C. Income/Budget

1. CTK does not accept contributions for specific individuals or families. Only contributions to The Blessing fund will be accepted.
2. CTK reserves the right to return any gifts that do not meet the criteria. Only designated contributions to The Blessing fund will be allowed in this fund.
3. Donations may be given to The CTK Blessing fund during the annual campaign period or at any time during the year.
4. In the unlikely event the church decides to close this fund, all money in the fund at that time will be transferred to the CTK general fund.
5. The Blessing staff budgets and tracks spending based on the annual offering received in November and December. Funds are generally allocated this way: 55% designated to The Blessing, 35% to outward focus and 10% to the counseling fund. A spending plan for the money received January-October will be proposed and approved twice during the year.
6. Since the only regular source of income for this fund is The CTK Blessing, the fiscal project submitted during the summer budgeting process will be based off the offerings taken the previous year.

7. The Blessing ministry receipts consist entirely of designated giving, and its expenses consist of funds disbursed for its stated intended purposes at the direction of the Blessing Coordinator and the Local Partnerships Pastor.

## **D. Eligibility**

1. The following criteria are used to determine eligibility for assistance:
  - In the Church database (individual or family) and have attended regularly for at least three months OR
  - Are attending or have attended classes at CTK OR
  - Regularly participate in a CTK small group or ministry
2. Assistance may be given to CTK staff or council members and their families who are facing an unexpected crisis. They are subject to the same eligibility guidelines as any recipient. Any assistance to these individuals will be treated as income, not a tax free gift. For staff, the total dollar amount will be run through payroll, taxed accordingly and reported on Form W2. For council or family members, a 1099 will be issued by Finance. Be sure to communicate to the staff member that it is taxable.
3. The Blessing may occasionally assist those without a connection to CTK. An example may include a large tragedy in the community or an occasional request from a non-profit such as Love INC to assist an individual in need, etc. Requests of this nature may be made by anyone, whether they have connection to CTK or not.
4. The purpose of The Blessing fund is to meet peoples' basic needs. See the Blessing Screening sheet for list of needs we may meet and a list of things we will not normally assist with.
5. The Care Team will often make recommendations about possible adjustments to their monthly expenses that will put them in a more sustainable financial position. Level of assistance may depend on their response to those recommendations. Factors that lead to these recommendations include:
  - Cable or satellite TV that exceeds basic service
  - Internet services beyond a basic connection for job searches or online classes, unless it can be proved to be necessary for performing duties of a current job
  - Phone services that include both a landline and cell phone
  - Cell phone service that include a data package
  - Sports or activities, including gym memberships for anyone living in the requesting household
  - Support of another adult unless they are disabled who is not working
6. Our desire is to use these funds in a wise way that allows for the leading of the Spirit but also balances compassion with discernment and provides excellent accountability and transparency. Three things in place towards that end:
  - Assistance dollars will be tracked by family/individual and reviewed semi-annually.
  - CTK will limit assistance with counseling to \$400 per person because it is intended to get them started or bring down the cost of each visit, not to pay for the counseling they need. Blessing assistance should not exceed 5% of the total offering for one individual/family.
  - The Blessing Coordinator and their supervisor can propose an exception to these guidelines to the Lead Adult Ministry Pastor.

## **E. Request for Assistance**

1. Individuals meeting the basic requirements listed in the section above will meet with The Blessing Coordinator to determine if CTK will be able to assist with their request. Refer to The Blessing Procedure for details.



2. After initial intake, the Blessing Coordinator will request that the client fill out a Blessing application.
3. Requests are not filled on an emergency basis and all requests must go through this process.
4. The form can be filled out by the requesting individual or by someone who is assisting the person in need. All application documents must be signed.

## **F. Declining Assistance**

1. In general, applicants meeting the basic requirements (section "Who's Eligible for Assistance above) will be considered. This does not guarantee that the applicant will receive the requested assistance after completing an application.
2. Applicants are awarded assistance based on financial need. They are not granted financial assistance based on relationships between the applicant and church leaders or significant church contributors.
3. The church does not discriminate based upon race, color, sex, natural origin, age, geographic territory, or disability. However, CTK reserves the right to discriminate based on religion and involvement at CTK.
4. CTK and The Blessing Coordinator also reserve the right to decline to assist based on the discernment and/or concerns of the Coordinator and staff. Upon their discretion, assistance may be declined based upon the way the client treats staff. Verbal abuse, intimidation or other forms of manipulation will not be tolerated. See specific examples below:
  - Dishonesty either verbally or on an application
  - Unwillingness to participate in the recommended plan
  - Unwillingness to participate in budget counseling either at CTK, FPU, The Whatcom Dream or Love INC's financial course
  - Negative history with CTK due to chronic requests for assistance
  - Suspected drug and/or alcohol use or abuse
  - Shopping other churches for financial assistance
  - Pattern of being rude or demanding
  - Being flagged by a pastor or ministry leader for other reasons

## **G. The Blessing and Taxes**

- The Blessing is classified as a gift because it is not taxable to the recipient. Normally all other payments are some form of taxable compensation: wages, salary, honorariums, contract labor, payments for professional services, etc. Even gifts for birthdays, holidays, or special occasions are taxable if the value of the gift exceeds \$25.
- The Blessing, however, is never taxable to the recipient because it is considered a charitable program of the church. For this reason, CTK must take steps to ensure that all benevolent gifts are made for only the types of needs listed on the Blessing screening sheet for those with a verifiable need.
- Persons related to the church (employees, council members, and their family members) should never be given tax-free Blessing assistance. All payments to employees, council members and members of their families should be treated as some type of taxable compensation.
- Blessing payments to non-employees are not reportable on form 1099-MISC (or any other information form). When Blessing payments are given to council members or family members of the council or staff, a Form 1099 will be issued. Blessing payments to employees will be reported on Form W-2.



## APPENDIX C: Bellingham Blessing Procedure

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### A. Basic Eligibility

Recipients must meet at least one of the following criteria:

- Church database (individual or family) and have been attending consistently for at least three months
- Have children attending
- Have or are volunteering, in a small group or have participated in CTK classes

Do not use the fact that they are listed as a “Visitor” as a reason to eliminate them for further consideration. Each may be handled on a case by case basis.

### B. CTK Staff Responsibility

1. If a Staff member is connected to an individual or family through a small group, classes, youth or children’s ministry or as a volunteer, Staff should contact The Blessing Coordinator.
2. If an individual or family calls or comes into CTK Reception with needs, Reception should first refer to the Rock to verify connection with CTK. If they are in the Rock based on the above criteria and their needs fit the Blessing Screening Sheet Criteria, go to #3 below. If they don’t meet the criteria, Reception may provide community resources.
3. Contact the Blessing Coordinator by email, IM or phone providing name and situation.
4. If the Blessing Coordinator is available, she may meet with the individual/family.
5. If the Blessing Coordinator is not available, Reception staff will take their name, phone number and best time to reach them as well as a brief description of the need(s).
6. If their need meets the criteria, the individual(s) will be given a Blessing application by The Blessing Coordinator to complete. Be clear with the individual(s) that it may take up to 10 days to process their request. Requests are not filled on an emergency basis.
7. Once the Blessing application has been returned to Reception, staff will put it in The Blessing Coordinator’s box

### C. The Blessing Coordinator

#### Preparing for the interview:

1. Review the Rock and the Care Team google docs for any additional history about the individual(s).
2. If CTK staff made the referral, contact them for any history. This should include contacting Reception staff.
3. Check them out on Facebook. This tool can be very telling.
4. Review their application:
  - a. If they listed CTK staff on their application and weren’t referred, contact the staff member for history.
  - b. Who lives in the household (including children).
  - c. References – depending on who they have listed, you may contact them before the interview also. If they listed their landlord and they have requested rent assist, contact the landlord for an update on their situation.
  - d. Work history – you may contact their employer to verify they are employed.
  - e. Their immediate need.

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- f. What community resources they have requested assistance from. You may consider contacting those organizations for any history.
- g. What have they done to help with the need (approach family, friends, sell items, contact non-profits in the community, etc.)
5. When scheduling the interview:
  - a. You may request that they bring copies of the following items: bills such as utilities, cell phone, cable/internet, credit cards or medical. Especially if they have noted on their spending worksheet excessive amounts owed on any of these bills. If they are requesting rent assistance, ask that they bring in a copy of their lease.
6. Interviews should be performed in person, but may be conducted via phone if necessary. If you feel it may be necessary, invite a staff member to attend the interview. If the individual is married, their spouse must be present for the interview, unless there are extenuating circumstances.
7. In general, interviews will be scheduled for 30 minutes. This allows time to hear the parts of their story that don't fit on the forms but also keeps the interaction focused on the information needed by the Blessing Coordinator.

## The Interview

1. BRIEFLY allow them to tell their "story" (how they got into the situation they are in), ask what are they doing or have done to remedy their situation. **Don't be afraid to ask questions to get clarity.**
2. Offer community resources if appropriate.
3. At the end of the interview reiterate that it may take up to 10 days to process their request. **Don't promise anything at this time.**
4. Depending on their story, you may recommend CTK's classes. Also, if their financial situation is such that they need a financial class, based on their background one of the following courses should be recommended - Financial Peace University (FPU), Good Sense, The Whatcom Dream or Love INC's financial course.
5. If appropriate, offer gift cards (i.e. for gas, clothing, food, etc.) before they leave. If there is a need for food, provide the resource list of food banks and hot meals in Whatcom County.
6. Communicate to the individual(s) that they will be contacted with a decision within the 10 day period.
7. Close the interview with prayer.
8. **REMEMBER... don't work harder on their situation than they are!**

## Decline to Assist

Individuals are not granted financial assistance based on their relationship with the church leaders, significant church contributors or CTK staff. The Blessing Coordinator reserves the right to decline assistance based on information provided by the individual and information that may be provided by CTK staff. See the CTK – The Blessing Screening Sheet – Client Assistance below for a list of items where assistance will not be given.

## Processing the Request

Once the Blessing Coordinator has made a decision:

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- A call will be made to the individual(s)
- If the decision is to assist, documentation for auditing must be provided by the individual(s) such as name, address and amount owed for rent assistance (If rent assistance is provided, a copy of their lease needs to be provided), bills such as utility or medical, etc. If bills cannot be produced, account #'s will need to be provided. The Blessing Approval form will be completed and forwarded to Finance if documentation (i.e. bills) is not available
- ***Under no circumstances will cash be given and check requests need to be made payable to a company or landlord.*** Check requests will be forwarded to Finance for processing and will be mailed out by the Finance staff unless other arrangements have been made. ***A copy of the lease must be presented before rent assistance is granted.***
- Be sure to document the financial transaction in the Dashboard google doc and in the Rock - the request and what assistance was provided. Also document in more detail the situation in the Care Team Assignment google doc.

## Counseling assistance

The purpose of this assistance is to help people with a financial need, not people going through real and difficult emotional crisis that do have the funds to pay for their own counseling. The intention of this fund is like a starter pack to help the person experience the benefit of counseling that will hopefully motivate them to find ways to pay for it themselves if more visits are needed. It also gives counselors the opportunity to get to know a new client and their course of treatment before deciding to offer a discount.

When a staff member identifies someone who would benefit from counseling, their first step is to recommend a counselor whose expertise and style fit the person's need. Check to see if they have insurance that covers counseling or if they can afford \$60-\$120/hour. If they cannot,

1. Figure out with the person which counselor is the best fit for them
2. Give them the Counseling Application and Referral forms to complete and make sure you sign the Referral form as the referring pastor.
3. Let the Blessing Coordinator know who you've referred and which counselor you've recommended so they can expect the paperwork.
4. Let the person know that visits they go to before the Blessing Coordinator works through the process with them will not be covered. The intention is not to slow things down but to make sure we verify financial need and determining how much they can contribute
5. Once the Blessing Coordinator has received the info she needs and made a decision, she will communicate the number of visits CTK can help with and how much the person's "copay" will be. This goes to the counselor, the counselee and the referring pastor.

**Because the fund is so limited, we will usually pay up to \$400 per person.**

## Scholarship Assistance

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The purpose is to access financial needs of those seeking a scholarship, make recommendations and possibly provide an appropriate level of funding that will enable an individual/family to attend a class, workshop or retreat.

The dollar amounts budgeted for scholarships may vary from year to year based on funding received from the CTK Blessing promotion. Refer to The Blessing budget for current numbers. The categories are:

- Classes
- Workshops
- Retreats

Class scholarships will be handled by ACL admins. If someone has previously received 3 class scholarships, we want to discuss their whole financial picture so they should be referred to The Blessing Coordinator.

The Blessing Coordinator will process scholarships for workshops and retreats using the intake and application process. When a request is made to scholarship workshops and retreats, the individual/couple will be referred to The Blessing Coordinator. Note: The Blessing Coordinator and the person/couple will discuss what they can do financially toward the cost and make suggestions relative to their monthly expenses, etc. The Blessing Coordinator will evaluate their situation and recommend what CTK will contribute as well as look for other appropriate assistance opportunities.

## **Memorial Assistance**

The purpose of memorial assistance is to provide financial assistance to an individual or family that attends CTK and is unable to cover one or more of the following for their loved one due to financial hardship:

- Cremation Costs
- Burial Costs
- Food for Service
- Cost of Printing Programs

If the individual/family indicates to the Pastor or staff member that there is a financial need, The Blessing Coordinator will be contacted regarding the request. The Blessing Coordinator will determine what is appropriate to cover and will either notify the Pastor or communicate with the family member.

## APPENDIX D: Mission Trip Money Tracking

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1. Google Doc is created with the following info and shared with Missions Staff, Finance team and Rock (church database) Master Administrator (MA). One master Doc with individual pages for each trip (**Chloep@ctk.church, Jacksonp@ctk.church, Daniellev@ctk.church**)
  - a. Mission Trip Location
  - b. PO number (can be added by Finance when PO is requested)
  - c. Ministry
  - d. # of team members
  - e. Team Roster
  - f. Total team budget
  - g. Individual team member goals?
  - h. Ticket purchase info
    - i. Total amount
    - ii. # of tickets purchased
    - iii. Date purchased
    - iv. Airline
2. Missions Team submits a PO for each mission trip. Finance adds the PO # to the Google Doc
3. Finance/Rock MA creates a credit card form for each trip in Rock
  - a. Chart of Account (COA) for each team member
  - b. COA for entire team
  - c. Missions team will provide a confirmation message that will be sent with the emails out to donors
  - d. The Rock MA will email web link for each form to the Missions Team Staff – Once form is created this link can be attached to Facebook, any website, sent with a mass personal email or any other social media. This allows for receiving of online payments
4. The Rock MA will also create a group for each team in Rock and add the team members to that team. This will give us a way to track their involvement able to pull reports accordingly.
5. When money is received, it will be routed through the Finance team first
  - a. Checks/cash will be counted and entered into Rock for tax receipts
  - b. Online donations will be batched in Rock
  - c. Once (or twice?) a week Finance will run a report of all incoming donations for each team (including which team member received what donations from who)
  - d. The reports will be forwarded on to the Missions team so they can enter the donations into Managed Missions

## APPENDIX E: Special Missions Projects

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### A. Project Budgets

Each project should have its own unique budget. Revenues should be categorized as UNSOLICITED (budgeted from missions fund) and SOLICITED (from individual solicitations). The budgeted amount for unsolicited revenues should include an allowance for uncollected individual solicitations.

### B. Project Accounting

Accounting for individual solicitations will be performed at the ministry/department level. The Business office will record only the total accounts for each project. A project will be provided to all participants to include with their letters. Envelopes received in the weekly offering and mail will be forwarded to each department for processing. Envelopes and moneys will be totaled and transferred to a Departmental Deposit Envelope. Totals and account distributions will be indicated on the face of the deposit envelope before forwarding it to the Business office for deposit to the bank account.

### C. Solicitation Letters

Individual solicitation letters must include the standard accountability/disclosure statement (Exhibit F.). A sentence stating that checks should indicate the project name, not the participant's name, on the face must also be included in the text of the letter. Project leaders will screen letters to assure compliance. Each letter must be approved by the senior staff.

#### EXHIBIT F: ACCOUNTABILITY/DISCLOSURE PARAGRAPH

Estimated total cost for the \_\_\_\_\_ missions project is \$\_\_\_\_\_. The \_\_\_\_\_ individuals called to participate in the \_\_\_\_\_ missions project have been asked to assist in raising \$\_\_\_\_\_ toward the total estimated project costs. The remaining balance of \$\_\_\_\_\_ will be funded from the Christ the King Church missions budget. The average amount of support to be raised by each participant is \$\_\_\_\_\_.

This is a joint project supported by the church and individual contributors and it is understood that obtaining exact amounts of support, as indicated by average requirements, will not always be possible. Accordingly, some will raise more than the average amount and some will raise less. All funds received, nevertheless, will be used directly in the project.

Your prayers and financial support are requested in order to make my participation in this program possible. Should you be lead in assisting with financial support, please use the enclosed envelope to facilitate the church system of accountability. Please make the check payable to Christ the King Church.