

**POLICIES AND PROCEDURES**  
for  
**CHURCH OFFICE AND TRUSTEE TRANSACTIONS**

**I. Administration Of Trustee Funds**

1. All Trustee's Funds will be managed by the Church Office.
2. The Financial Secretary shall manage the books in such a way that the books show a quarterly accruing of interest for all accounts.
3. The Financial Secretary shall make available a Trustee Report for all Church Board meetings (4 times a year).
4. The Financial Secretary shall be a signatory on all Trustee Accounts for bookkeeping purposes only.
  - a. The Financial Secretary shall not have the authority to sign any checks and/or drafts for the withdrawal of any Trustee monies.
  - b. All checks for withdrawal must be signed by at least two duly elected Trustees.
  - c. The Financial Secretary shall be allowed to make recommendations to the Trustees but shall not have the authority to make decisions on behalf of the Trustees.

**II. Trustee Accounting Procedures**

1. All checks coming into the Church Office addressed to "Trustees" shall be handled as this policy directs.
2. All checks over ten thousand dollars (\$10,000.00) regardless of designation shall be collected by the Trustees and processed by the Trustees.
  - a. The Financial Secretary shall notify an officer of the Trustees that said check is in the Church Office.
  - b. All such gifts will be noted on Quarterly Giving Statement.

3. All checks ten thousand dollars (\$10,000.00) and under, that are designated for the General Fund shall be processed by the Church Office.

a. The Financial Secretary shall notify the Trustees that said check has been processed.

b. All such gifts will be noted on Quarterly Giving Statement.

4. All checks ten thousand dollars (\$10,000.00) and under, regardless of designation (for something other than the General Fund) shall be collected by the Trustees and processed by the Trustees.

a. The Financial Secretary shall notify an officer of the Trustees that said check is in the Church Office.

b. All such gifts will be noted on Quarterly Giving Statement.