

<b>Delegation of Authority &amp; Responsibility</b>									
<b>The Church on Rush Creek</b>									
									updated 08/16/16
Description	Approval Form	Team Leaders	Other Pastors & Directors	Lead Team	Co &/or Lead Pastor	Church Council	Church Body	Comments	
<b>1</b>	<b>Accounting Adjustments</b>								
	< \$5,000	Memo		x				Refers to single entries that result in net gain or loss.	
	> \$5,000	Memo			x	x		Refers to write-offs, not transfers.	
<b>2</b>	<b>Annual Operating Plan (Budget)</b>								
	Annual Plan	Report-AOP	x	x	x	x	x	x	Church votes in April
	<b>Quarterly Reviews</b>								
	Quarterly AOP Report	Report		x	x	x		Available in church office	
	Expense over-run < 10%	Summary	x	x	x			Per major ministry item	
	Expense over-run > 10%	Summary	x	x	x	x		Per major ministry item	
	Expense over-run > 10%	Summary		x	x	x	x	Per total AOP	
<b>3</b>	<b>Audits &amp; Reviews</b>								
	Internal	Letter	x	x	x	x		Internal Audit Team	
	External	Letter		x	x	x		Annual Review Process	
<b>4</b>	<b>Banking/Cash Management</b>								
	Contribution Deposits	Deposit Summary	x	x				Team makes weekly deposits	
	New Bank Accounts	Resolution		x		x			
	Excess Fund Investments	Memo		x		x		Must be AAA rated investments	
	<b>Disposing of Noncash Gifts</b>								
	< \$5,000	Memo	x					Stocks are cash equivalents	
	> \$5,000	Memo		x		x		Notify Church Council	
	<b>Fund Withdrawals (on hand)</b>								
	< \$25,000	Memo		x	x			Limited to once per month	
	> \$25,000	Memo		x	x	x		Limited to once per month	
	<b>Line of Credit Usage (debt)</b>								
	< \$5,000	Memo		x	x			Limited to once per month	
	> \$5,000	Memo		x	x	x		Limited to once per month	
<b>5</b>	<b>Benefit Programs</b>								
	Changes to Current Programs	Resolution		x	x	x		Within AOP	
	Adding New Members to Benefits	Resolution		x	x			Within AOP	
	Housing Allowance Designation	Request Form		x		x		Ordained staff only	

		Approval	Team	Other Pastors	Lead	Co &/or Lead	Church	Church	
	Description	Form	Leaders	& Directors	Team	Pastor	Council	Body	Comments
<b>6</b>	<b>Capital Expenditures</b>								Capitalize if over \$1,000
	Land	Council Resolution			x	x	x	x	Trustees sign documents
	Buildings	Council Resolution			x	x	x	x	Trustees sign documents
	Vehicles	Council Resolution		x	x	x	x		Within AOP
	Furniture, Fixtures, & Instruments								Within budget, prior approval
	>\$25,000	ACE		x	x				
	<\$25,000	ACE			x	x	x		
	Annual Capital Plan	AOP		x	x	x	x		Included in AOP
<b>7</b>	<b>Check Signature Authority</b>								
	< \$10,000 - Vendor	Signature		x					One signature w/ payment request
	> \$10,000 - Vendor	Signature		x	x				Two signatures w/ payment request
<b>8</b>	<b>Compensation Adjustments</b>								
	Lead Team	Memo					x		Within AOP, Trustees only
	<b>Other Pastors &amp; Professional Staff</b>								
	< 3% of base	Memo			x	x			Within AOP, notify CC
	> 3% of base	Memo			x	x	x		Within AOP
	<b>Other Personnel</b>								
	< 3% of base	Memo			x	x			Within AOP, notify CC
	> 3% of base	Memo			x	x	x		Within AOP
	Bonus or Special Consideration	Memo			x	x	x		Within AOP
<b>9</b>	<b>Financial Reports</b>								
	Cash Flow - Weekly	Report			x	x			
	Cash Flow - Monthly	Report			x	x	x		
	Gain/Loss - Monthly	Report			x	x	x		
	Gain/Loss - Quarterly	Report			x	x	x		Available in church office
	Balance Sheet - Monthly	Report			x	x	x		
	Balance Sheet - Quarterly	Report			x	x	x		Available in church office



		Approval Form	Team Leaders	Other Pastors & Directors	Lead Team	Co &/or Lead Pastor	Church Council	Church Body	Comments
	<b>Description</b>								
<b>17</b>	<b>Ministry Financial Reports</b>								
	Major Ministries - Monthly	Report		x	x				
	Major Ministries - Quarterly	Report		x	x	x			
<b>18</b>	<b>Ministry Teams</b>								
	Team Leaders	Report		x	x				
	Team Members	Report	x	x					
	Team Job Descriptions	Report		x	x	x			
	Audit Team	Resolution			x	x	x		
<b>19</b>	<b>Mission Projects &amp; Activities</b>								
	Agency & Organizational Support	AOP		x	x	x			Within AOP
	Agency & Organizational Grants	Payment Request	x	x	x	x			
	<b>Mission Trips</b>								
	Member Support Grant	Payment Request	x	x	x	x			First mission trip
	Field Needs Grant	Payment Request	x	x	x	x			Consistent with RC strategy
	General Expenses	Payment Request		x	x	x			
<b>20</b>	<b>Personnel Acquisitions &amp; Releases</b>								Excludes general resignations
	All Pastors Hired	AOP, Memo				x	x		Special membership meeting
	Professional Staff < \$15,000	AOP			x	x			
	Professional Staff > \$15,000	AOP, Memo			x	x	x		
	<b>Other Staff (full/part/intern)</b>								
	< \$5,000 per year	Memo			x	x			
	> \$5,000 per year	Memo			x	x			
	Lead Pastor Hire/Release	Resolution					x	x	Membership Meeting
	Other Pastors Release	Resolution				x	x		Notify church family
<b>21</b>	<b>Trustees</b>								
	Recommendations	Written Note						x	Any church member
	Nominations	Resolution				x	x		Interviews by Church Council
	Election	Resolution						x	Church votes in April
		<b>Abbreviations:</b>							
		AOP	Annual Operating Plan						
		ACE	Authorization for Capital Expenditure						
		Resolution	Decision documented in minutes.						
		Memo	Includes e-mail or fax						
		CC	Church Council						