| Delec | atio | n of Authority & Responsibility | | | | | | | | |
|--------|-------|---------------------------------|-----------------|---------|---------------|----------|--------------|---------|--------|--------------------------------------|
| The Cl | hurch | on Rush Creek | | | | | | | | |
| | | | | | | | | | | updated 08/16/16 |
| | | | | | | | | | | - |
| | | | Approval | Team | Other Pastors | Lead | Co &/or Lead | Church | Church | |
| | Desci | ription | Form | Leaders | & Directors | Team | Pastor | Council | Body | Comments |
| | | | | | | | | | | |
| 1 | Acco | unting Adjustments | | | | | | | | Refers to single entries that |
| | | < \$5,000 | Memo | | | х | | | | result in net gain or loss. |
| | | > \$5,000 | Memo | | | | х | х | | Refers to write-offs, not transfers. |
| 2 | Annu | l al Operating Plan (Budget) | | | | | | | | |
| | | Annual Plan | Report-AOP | x | x | x | x | х | x | Church votes in April |
| | | Quarterly Reviews | | | | | | | 1 | |
| | | Quarterly AOP Report | Report | | | x | x | х | | Available in church office |
| | | Expense over-run < 10% | Summary | | x | x | x | | | Per major ministry item |
| | | Expense over-run > 10% | Summary | | x | x | x | х | | Per major ministry item |
| | | Expense over-run > 10% | Summary | | | х | x | х | x | Per total AOP |
| | | | | | | | | | | |
| 3 | Audit | s & Reviews | | | | | | | | |
| | | Internal | Letter | | x | х | х | х | | Internal Audit Team |
| | | External | Letter | | | Х | х | х | | Annual Review Process |
| 4 | Banki | ing/Cash Management | | | | | | | | |
| | | Contribution Deposits | Deposit Summary | х | x | | | | | Team makes weekly deposits |
| | | New Bank Accounts | Resolution | | | х | | х | | |
| | | Excess Fund Investments | Memo | | | x | | х | | Must be AAA rated investments |
| | | Disposing of Noncash Gifts | | | | х | | | | Stocks are cash equivalents |
| | | < \$5,000 | Memo | | х | | | | | Notify Church Council |
| | | > \$5,000 | Memo | | | х | | x | | All noncash or bearer gifts logged |
| | | Fund Withdrawals (on hand) | | | | | | | | |
| | | < \$25,000 | Memo | | | х | x | | | Limited to once per month |
| | | > \$25,000 | Memo | | | х | х | х | | Limited to once per month |
| | | Line of Credit Usage (debt) | | | | | | | | |
| | | < \$5,000 | Memo | | | х | х | | | Limited to once per month |
| | | > \$5,000 | Memo | | | Х | х | х | | Limited to once per month |
| | Bonci | fit Programs | | + | | | | | | |
| 5 | Dene | Changes to Current Programs | Resolution | | | | × | | | Within AOP |
| | | | | | | X | X | x | | |
| | | Adding New Members to Benefits | Resolution | | | <u>x</u> | X | | | Within AOP |
| | | Housing Allowance Designation | Request Form | | | х | | x | | Ordained staff only |

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

| | | | Approval | Team | Other Pastors | Lead | Co &/or Lead | Church | Church | |
|----|-------|--|------------------|---------|---------------|----------|--------------|---------|--------|---|
| | | ription | Form | Leaders | & Directors | Team | Pastor | Council | Body | Comments |
| 10 | | eral Expenditures | | | | | | | | |
| | | Accountable Reimbursements | | | | | | | | |
| | | < \$500 per month | Payment Request | | Х | | | | | Follows IRS guidelines |
| | | > \$500 per month | Payment Request | | | х | | | | Follows IRS guidelines |
| | | Other Expenses (within AOP) | | | | | | | | |
| | | < \$2,000 | Payment Request | | Х | | | | | Within AOP, single vendor |
| | | < \$10,000 | Payment Request | | Х | х | | | | Within AOP, single vendor |
| | | > \$10,000 | Payment Request | | Х | х | х | | | Excl. coop. prgm., CC, mort. pmts |
| | | > \$25,000 (includes cummulative) | Payment Request | | х | х | х | х | | Excl. coop. prgm., CC, mort. pmts |
| | | Use of Cash Reserves (non-AOP) | | | | | | | | |
| | | Cash Reserve Expenditure <\$10,000 | | | | х | х | | | Cash Reserves = TL Cash on Hand - |
| | | Cash Reserve Expenditure >\$10,000 | | | | х | х | х | | TL Restricted Funds - Pending Expenses |
| | | Cash Reserve Balance < 1 month | | | | х | х | х | | *Must bring balance above 2 mos between |
| | | | | | | | | | | approvals |
| 11 | Gove | rning Documents | | | | | | | | |
| | | Constitution & Bylaws | Resolution | | х | х | x | х | х | Church vote |
| | | Philosophy of Ministry | Consensus | | х | х | x | | | Lead Team |
| | | Ministry Structure | Consensus | | X | x | x | | | Lead Team |
| | | Delegation of Authority Matrix | Consensus | | | X | x | х | | |
| | | | | | | ~ | ~ | ~~~~ | | |
| 12 | Indeb | otedness | | | | | | | | |
| | | Buildings & Acquisitions | Resolution | | | Х | x | x | х | Real property |
| | | Bananige av tequienterie | | | | X | ~ | | ~ | |
| 13 | Insur | ance Policies (church wide) | | | | | | | | |
| | | Liability | Report | | | Х | x | х | | |
| | | Casuality | Report | | | x x | x | x | | |
| | | Automobile | Report | | | X | x | X | | |
| | | Leadership Liability | Report | | | × × | x | x | | |
| | | | | | | ~ | ~ | ^ | | |
| 14 | 1.036 | es & Consulting Agreements | | | | | | | | |
| | | < \$5,000 & < 1 year | Letter/Agreement | | | х | | | | Within AOP |
| | | > \$5,000 & < 1 year | Letter/Agreement | | | × X | x | | | Within AOP |
| | | \$10,000 per year & > 1 year | Letter/Agreement | | | × X | X | | | Within AOP |
| | | > \$10,000 per year & > 1 year | Letter/Agreement | | | X | X | | | Within AOP |
| | | | | | | | ^ | X | | |
| 15 | Loga | l Issues | | | | | | | | |
| 15 | | Notification of Issue | Memo | | | ~ | x | x | | Whether action is for or |
| | | Initiation of Action | Resolution | | | <u>x</u> | | | | against Rush Creek |
| | | Retention of Attorneys | Resolution | | | <u>x</u> | X | x | | |
| | | | | | | Х | x | х | | |
| 40 | Mein | r Projects & Repairs | | | | | | | | |
| 01 | | | Mama | | | ~ | + | | | Roview for appitalization |
| | | Expenditures < \$5,000 Expenditures > \$5,000 | Memo | | | X | | | | Review for capitalization |
| | | | Memo | | | Х | x | Х | | Review for capitalization |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |

| | | | Approval | Team | Other Pastors | Lead | Co &/or Lead | Church | Church | |
|----|--------|---------------------------------|-----------------|--|---------------|-------|--------------|----------|--------|-------------------------------|
| | | ription | Form | Leaders | & Directors | Team | Pastor | Council | Body | Comments |
| 17 | Minis | try Financial Reports | | | | | | | | |
| | | Major Ministries - Monthly | Report | | X | х | | | | |
| | | Major Ministries - Quarterly | Report | | X | х | Х | | | |
| | | | | | | | | | | |
| 18 | Minis | stry Teams | | | | | | | | |
| | | Team Leaders | Report | | Х | х | | | | |
| | | Team Members | Report | х | Х | | | | | |
| | | Team Job Descriptions | Report | | Х | х | х | | | |
| | | Audit Team | Resolution | | | Х | х | х | | |
| 10 | Micci | ion Projects & Activities | | | | | | | | |
| 13 | 141155 | Agency & Organizational Support | AOP | + | x | х | x | | | Within AOP |
| | | Agency & Organizational Grants | Payment Request | x | X X | x | x | | | |
| | | Mission Trips | | + ^ | ^ | ~ | ^ | | | |
| | | Member Support Grant | Payment Request | x | x | х | x | | | First mission trip |
| | | Field Needs Grant | Payment Request | X | X | X | X | | | Consistent with RC strategy |
| | | General Expenses | Payment Request | <u> </u> | X | x | X | | | |
| | | | | + | X | × | ^ | | | |
| 20 | Dore | onnel Acquisitions & Releases | | | | | | | | Excludes general resignations |
| 20 | reis | All Pastors Hired | AOP, Memo | | | | x | x | | Special membership meeting |
| | | Professional Staff < \$15,000 | AOP | | | х | x | <u> </u> | | |
| | | Professional Staff > \$15,000 | AOP, Memo | | | X | x | х | | |
| | | Other Staff (full/part/intern) | | | | ^ | ^ | ^ | | |
| | | < \$5,000 per year | Memo | | | х | x | | | |
| | | > \$5,000 per year | Memo | | | X | x | | | |
| | | Lead Pastor Hire/Release | Resolution | | | Χ | ^ | x | х | Membership Meeting |
| | | Other Pastors Release | Resolution | | | | x | x | ^ | Notify church family |
| | | | | | | | | ^ | | |
| 21 | Trust | 2005 | | 1 | | | | | | |
| | | Recommendations | Written Note | 1 | | | 1 | | х | Any church member |
| | | Nominations | Resolution | 1 | | | x | х | | Interviews by Church Council |
| | | Election | Resolution | 1 | | | ~ | | х | Church votes in April |
| | | | | 1 | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | Abbreviations: | | | | | | | |
| | | | AOP | Annual Operating Plan Authorization for Capital Exp Decision documented in mir | | | ļ | | | |
| | | | ACE | | | | | | | |
| | | | Resolution | | | utes. | | | | |
| | | | Memo | Includes e- | | | | | | |
| | | | CC | Church Co | uncil | | | | | |
| | | | | | | | | | | |