

# Community of Christ

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## Greater Pacific Northwest USA Mission Center Financial Officer Information for Congregational Financial Officers (CFOs) and Pastors

### **This Document**

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

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

AIP information: [www.cofchrist.org/CFO/fiscal.asp](http://www.cofchrist.org/CFO/fiscal.asp)

Alaska community services: [www.alaska211.org](http://www.alaska211.org) or dial 211

Audit information: [www.cofchrist.org/CFO/fiscal.asp](http://www.cofchrist.org/CFO/fiscal.asp)

CCLI: [www.ccli.com](http://www.ccli.com)

CFO Handbook: [www.cofchrist.org/CFO/handbook.asp](http://www.cofchrist.org/CFO/handbook.asp)

CVLI: [www.cvli.com](http://www.cvli.com)

Generosity/DGR resources: [www.cofchrist.org/Generosity/](http://www.cofchrist.org/Generosity/)

Generosity Stories: [www.cofchrist.org/generositystories/](http://www.cofchrist.org/generositystories/)

Emergency Contacts: [www.cofchrist-gpnw.org/mcfo/GPNWContactSheetforDirectors2009updated.pdf](http://www.cofchrist-gpnw.org/mcfo/GPNWContactSheetforDirectors2009updated.pdf)

Estate & Financial Planning: [www.cofchrist.org/estate/](http://www.cofchrist.org/estate/)

Financial Peace University: [www.daveramsey.com/fpu/church/](http://www.daveramsey.com/fpu/church/)

GoodSense: [www.goodsenseministry.com/](http://www.goodsenseministry.com/)

GPNW website: [www.cofchrist-gpnw.org](http://www.cofchrist-gpnw.org)

GPNW Youth Worker Application: [www.cofchrist-gpnw.org/mcfo/youthworkerapplication07222008withGPNWinstructions.pdf](http://www.cofchrist-gpnw.org/mcfo/youthworkerapplication07222008withGPNWinstructions.pdf)

Herald House Temple School Courses: [www.heraldhouse.org/custom/web/list.asp?c=26509](http://www.heraldhouse.org/custom/web/list.asp?c=26509)

Legal Services: [www.cofchrist.org/legal/](http://www.cofchrist.org/legal/)

MCFO/CFO Training modules: [www.cofchrist.org/CFO/training.asp](http://www.cofchrist.org/CFO/training.asp)

My Tithing Plan: [www.cofchrist.org/generosity/mytithingplan/default.asp](http://www.cofchrist.org/generosity/mytithingplan/default.asp)

Oblation instructions, information and documents: [www.cofchrist.org/CFO/social.asp](http://www.cofchrist.org/CFO/social.asp)

Offertory Stories: [www.cofchrist.org/generositystories/](http://www.cofchrist.org/generositystories/)

Oregon community services: [www.211info.org](http://www.211info.org) or dial 211

Presiding Bishopric: [www.cofchrist.org/bishop/](http://www.cofchrist.org/bishop/)

Risk Management: [www.cofchrist.org/risk](http://www.cofchrist.org/risk)

Shelby HelpDesk: 800-825-2806 Ext. 1234 or [infosys@cofchrist.org](mailto:infosys@cofchrist.org)

Shelby Login webpage: [citrix.cofchrist.org/Citrix/MetaFrame/auth/login.aspx](http://citrix.cofchrist.org/Citrix/MetaFrame/auth/login.aspx)

Stewardship Temple School Course: [heraldhouse.org/cart/edit.asp?p=115500](http://heraldhouse.org/cart/edit.asp?p=115500)

Three Simple Rules: [www.threerules.org](http://www.threerules.org)

Washington community services: [www.win211.org](http://www.win211.org) or dial 211

WC CFO website: [www.cofchrist.org/cfo](http://www.cofchrist.org/cfo)

Youth Worker Training PowerPoint: [www.cofchrist.org/legal/RegisteredYouthWorkerTraining-2.ppt](http://www.cofchrist.org/legal/RegisteredYouthWorkerTraining-2.ppt)

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

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

# Contributions

## DGR

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

## Stewardship Temple School Course

TE231, Stewardship: An Old Path Made New is an important resource for all disciples, especially CFOs. This course is designed to aid understanding of what the Community of Christ has to say about the inequities in the world and to provide guidance for each disciple's response. These topics will be explored: the rich heritage of the Community of Christ to seek out what it means to be God's steward, the promise of God's abundance, an understanding of freely receiving, and our call to become generous disciples embracing the six (6) principles of a disciples' generous response. The course can be made available to the mission center by contacting the Mission Center Financial Officer. The course can be purchased from Herald House using the following link: [heraldhouse.org/cart/edit.asp?p=115500](http://heraldhouse.org/cart/edit.asp?p=115500)

## Mission Center Activity Assistance Fund

On the offering envelopes there is a designated fund *Msn Ctr Activity Assist*. Contributions made to this fund through the congregation are to be forwarded to the mission center for the benefit of those who are in need of financial assistance to attend mission center events such as retreats. The contribution is recorded like other contributions using the proper Shelby purpose code (302). When sufficient funds have accumulated over the course of a month or a quarter, a check for the total amount of Activity Assistance contributions for that period, made payable to Community of Christ, should be sent to the Mission Center Financial Officer (MCFO). Significant demand for these funds occurs during the camping season and you are encouraged to remind the folks in your congregation to contribute to this fund if they feel so led.

## Congregational Activity Assistance Fund

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

## Contribution Purpose Codes

On the left side of the offering envelope under additional local items, you should see:

Congregation Building (obviously for the congregational building fund)

Campground (for the benefit of the campground with which your congregation is associated)

Msn Ctr Operating (for the benefit of the GPNW Mission Center to help offset any shortfalls that may be encountered in the operating budget)

Msn Ctr Activity Assist (for the benefit of the GPNW Mission Center fund that has been established to assist individuals who may benefit from participation in specific activities but who may not be able to afford the full cost of the activity)

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

**Purpose Codes**

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

**Envelope Purpose Descriptions**

The following is a letter/memo that was developed by a CFO to help their congregation understand the various funds found on our offering envelopes. If you would find it helpful, please use it or modify it for your use.

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**Stewardship....My Response**

“Stewardship is the response of my people to the ministry of my Son and is required alike of all those who seek to build the kingdom.” Doctrine & Covenants 147:5a

”...and all of these things come from God, for benefit of the children of God.” Doctrine & Covenants 47:7f

We are all called to be generous disciples. One of the ways to do that is through our financial contributions. I would like to share some information with you regarding offering envelopes. You have probably noticed some changes in the categories that appear on your envelopes. So I thought it would be a good time to clarify the various categories that are available for financial contribution.

All contributions to worthy organizations are considered tithes. Your contributions to the church and its mission are called Mission Tithes.



## MISSION TITHES

4349

Look to the needs of your own congregations, but also look beyond your walls to the far-flung places where the church must go. . . . share equally in the outreaching ministries of the church. -Doctrine and Covenants 162:7d

LOCAL	WORLD
<p><b>1 CONGREGATION MINISTRIES</b> (Operating Budget)..... \$ _____</p> <p><b>3 BUILDING</b>..... \$ _____</p> <p>_____ \$ _____</p> <p>_____ \$ _____</p> <p>_____ \$ _____</p> <p>_____ \$ _____</p>	<p><b>2 WORLD MINISTRIES</b> (Field Ministers, New Congregations, Missionary Outreach) \$ _____</p> <p><b>4 OBLATION</b>..... \$ _____</p> <p><b>WORLD HUNGER</b>..... \$ _____</p> <p>_____ \$ _____</p> <p>_____ \$ _____</p> <p>_____ \$ _____</p>

**5**  You may mark this box and place this empty envelope in the offering if you usually contribute in some other way or at some other time.

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## Mission Tithes

70

<p>Congregation Ministries \$ _____</p> <p>_____ \$ _____</p> <p>_____ \$ _____</p> <p>_____ \$ _____</p>	<p>World Ministries \$ _____</p> <p>Oblation (ministry with the poor) \$ _____</p> <p>World Hunger \$ _____</p> <p>_____ \$ _____</p>
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MY CHURCH AT HOME

MY CHURCH IN THE WORLD

On the left side of the offering envelope you will find the Congregational Ministries and Additional Local Contributions (which will include some Mission Center Ministries).

*Congregational Ministries* meets operational costs for your local congregation.

*Building* benefits the local congregational building fund.

*Campground* benefits the \_\_\_\_\_ Campground operating fund.

*Msn Ctr Operating* benefits the GPNW Mission Center operating fund.

*Msn Ctr Activity Assist* benefits the GPNW Mission Center fund which is available to help individuals who would benefit from participation in specific church-related events or activities but who need financial assistance to do so.

On the right side you will find the World Ministries.

*World Ministries* provides for services offered to congregations and supports the mission of the church throughout the world.

*Oblation* funds are used to meet basic living needs of the poor and assist them in developing a sense of worth by becoming productive and self-supporting.

*World Hunger* ministries focuses on sharing abundance to make a difference in a world where many are poor and hungry.

*Temple Endowment* supports the operation, maintenance, and programs of ministry of the Community of Christ Temple, which is dedicated to the pursuit of peace.

*World Ministries Endowment* earnings support the general operating program of the church for generations to come.

From time to time you will also notice additional envelopes in your monthly packet. There is a Herald in Every Home envelope that you may use to contribute towards the cost of a Herald subscription for your family as well as others. A Herald subscription costs \$24 a year and is paid for by the congregation. Your contribution helps defray these costs. Another envelope you will see is entitled Words for the World. Monies contributed through this fund help pay for translation of church materials into the languages of the world.

If you don't currently receive offering envelopes and would like them, please let me know.

Also, please remember that there are children's envelopes available. Any child who would like to may receive offering envelopes. Just let me know and I'll make sure they start receiving them.

May we be receptive to the blessings of God as we strive to respond generously to the presence of the Living Christ in our lives.

Your Congregational Financial Officer

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**Contributions to “Youth Minister”**

If you receive contributions for “Youth Minister” or “T-2000” that is intended to directly support the ministry of our Field Specialists/T-2000 Ministers/Shared-funding Positions, you may treat it as Mission Center Operating (purpose code 301), receipt the individual contributor as usual and send a check for that amount to the mission center. If, in your judgment, the contributor is intending for their contribution to go to the congregation in support of the allocation (which does in part go to support our field ministers), you may treat it as a congregational contribution to the local operating fund (Congregation Ministries—100).

### **Snowbird envelope issue**

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

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

### **Blank Offering Envelopes**

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

### **Offering Envelopes—return address**

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

### **Adult and Child Offering Envelopes**

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

### **My Tithing Plan**

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

### **Shelby**

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

### **Shelby Support**

Info about Shelby (the computer program) can be found at: [www.cofchrist.org/techsupport/shelbytips.asp#General Information](http://www.cofchrist.org/techsupport/shelbytips.asp#General Information) or by calling the HelpDesk at 800-825-2806 X1234.

### **Quarterly Contributor Receipts/Statements**

Those of you using Shelby/MIS, please remember to print your quarterly receipts at the end of each quarter. The system is not designed (at this time) to print yearly receipt for contributions that show all four quarters. At the end of the year, it is important to get the final receipts/statements out to contributors in a timely manner, as they will be working on their taxes. If you have difficulties with this process on Shelby/MIS be sure to remember to use the Help Desk at World Church Headquarters at extension #1234.

### **Keeping Current on Contribution Processing**

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

### **Contributions at End Of Year**

Please complete processing of all contributions for a given year by mid-January at the latest. The World Church uses this contribution data to make financial projections for the church and the more complete the data is the more accurate the projections can be. Thanks!

### **Designated Giving**

There have been several opportunities for designated giving over the past few years. These have included Words for the World, Roofs Over Africa and Chattanooga Kids. When you receive instructions from the World Church or the Mission Center Financial Officer, please sure to keep them so you will be able to process contributions to those funds when they are received.

### **Offering Envelope Costs**

The World Church now covers the cost of offering envelopes for those who receive them.

### **Other Congregational Income not to be recorded as Contribution**

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

### **Mission Center Contributions received through the Congregation**

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

### **Campground Contributions received through the Congregation**

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

#### Samish Island Campground

*Operating and undesignated campground funds:*

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

Send the checks to:  
Lee Scofield  
11795 Scott Rd  
Bow, WA 98232-9336  
(Email: [martin.scofield@verizon.net](mailto:martin.scofield@verizon.net))  
(Phone 360-766-6386)

*Samish Capital Development Funds:*

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

Send the checks to:  
Myron Schall  
10529 Samish Island Rd  
Bow, WA 98232-9398  
(Email: [mschall@ncia.com](mailto:mschall@ncia.com))  
(Phone 360-766-7215)

Lewis River Campground

Make checks payable to: Community of Christ Lewis River Campground

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

Camp Remote

Make checks payable to: Community of Christ

Send the checks to:  
Stella Myers  
P.O. Box 555  
Yoncalla 97499  
(Email: [smyers@northdouglas.k12.or.us](mailto:smyers@northdouglas.k12.or.us))  
(Phone: 541-849-2874)

# Financial Matters

## Allocation

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

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

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

Your payments can be sent to the MCFO's home office address that can be found at the top of this letter.

## Mission Center Allocation checks

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

## Affiliate Investment Pool (AIP)

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

## Insurance Premiums

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

## Signers on Congregational Accounts

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

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

## **Budgets**

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

## **End Of Year Financial Reports & Audit**

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

## **Auditor**

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

## **Where to hold funds**

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

## **Affiliate Investment Pool (AIP)**

If your congregation has money in the Affiliate Investment Pool at the World Church, it would be advisable to consult with the MCFO before you make any withdrawals or transfers from that account to minimize potential unnecessary losses. Feel free to call the MCFO with any questions regarding those funds. Additional information about the AIP accounts can be found at the World Church Fiscal Services website: [www.cofchrist.org/CFO/fiscal.asp](http://www.cofchrist.org/CFO/fiscal.asp)

## **Event/Activity Assistance**

If a member of your congregation asks for financial assistance to attend a retreat or camp, it is incumbent upon the congregation to do all that it can for its own friends and members. Providing this type of assistance can greatly benefit the congregation since the person they are helping will in turn bring richer ministry to the congregation as a result of having participated in the retreat or camp. If there are just no funds available within the congregation to assist with this, it is appropriate to then help the person needing assistance contact the director of the event to determine if it is possible to have a reduced fee for the individual who is requesting. Lastly, there are funds available through the mission center for activity assistance in addition to funds already designated to subsidize our camping program. Use of these other funds is considered on an individual basis and is at the discretion of the mission center president and

financial officer. If your congregation has no funds available to assist its members in these situations, please consider creating a fund for this purpose.

### **Camping Program Support Funds**

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

### **Make Checks payable to:**

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

### **Bank Signatures**

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

### **Mission Center Staff as guest ministry**

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

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

### **Tax ID number**

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

### **Budgets**

Please forward a copy of your congregational budget for the coming year. It helps the MCFO understand where the congregation's strengths are and helps the MCFO better understand where they can be of support to the 43 congregations and groups of our mission center.

### **Book Steward Accounts**

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

# Legal/Risk Management/Registered Youth Workers

## Emergency Contacts

If an emergency occurs at a congregational event, contact the appropriate emergency services immediately. Then contact the Mission Center President or Mission Center Financial Officer. Their current contact information can be found on the Contact Sheet on the GPNW website: [www.cofchrist-gpnw.org/mcfo/GPNWeventemergencycontactcalendar2009.pdf](http://www.cofchrist-gpnw.org/mcfo/GPNWeventemergencycontactcalendar2009.pdf)

## Youth Worker Registration

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

The process and form for the mission center can be found on the GPNW website at the following link: [www.cofchrist-gpnw.org/mcfo/youthworkerapplication07222008withGPNWinstructions.pdf](http://www.cofchrist-gpnw.org/mcfo/youthworkerapplication07222008withGPNWinstructions.pdf)

The training PowerPoint for youth workers can be downloaded at: [www.cofchrist.org/legal/RegisteredYouthWorkerTraining-2.ppt](http://www.cofchrist.org/legal/RegisteredYouthWorkerTraining-2.ppt)

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

## Youth Worker Registration

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

## Risk Management

The Risk Management forms and instructions can be on their website at: [www.cofchrist.org/risk](http://www.cofchrist.org/risk)

## Property Inventory

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

## Re-Key Church Locks

Plan to re-key the locks to your church building periodically (perhaps every three years). If you have other groups using your facilities, you may also want to have the locks on the doors that those groups should not have access to re-keyed to a key different than the rest of the building to which they should have access.

**Outside Groups using church facilities**

If your congregation is interested in allowing outside groups to use your facilities, please notify the MCFO. Legal Services helps develop contracts for these situations.

**CCLI/CVLI**

If your congregation uses recorded music, copied song sheets, lyrics on overheads or Power Points, or shows videos, it is advisable to have a CCLI and/or CVLI license. These licenses help your congregation comply with music and video licensing laws. There have been many examples of churches that have been fined thousands of dollars for copying music without proper approval. If you are uncertain regarding your congregation's need for such a license or how to go about getting one of these licenses, we have someone in the mission center who can help you with this. Please direct your questions about CCLI/CVLI to Mary Richardson, 253-845-4855, or you may contact CCLI or CVLI directly. Their websites are: [www.ccli.com](http://www.ccli.com) and [www.cvli.com](http://www.cvli.com).

# New CFOs

## New CFOs

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

## Appointment of Congregational Financial Officers

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

## Accounting Software

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

## CFO Manuals

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

# Oblation

## Oblation

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

## Oblation Forms

The Oblation forms can be downloaded from: [www.cofchrist.org/CFO/social.asp](http://www.cofchrist.org/CFO/social.asp)

## Copies of Oblation reports

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

## Oblation Guidelines

Oblation guidelines can be found online at: [www.cofchrist.org/CFO/social.asp](http://www.cofchrist.org/CFO/social.asp)

## Additional Oblation Information

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

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

## Three Rules

I would also direct you to: [www.threerules.org](http://www.threerules.org) to download the free book that can help you help folks with their finances.

## Other/Misc.

### **GoodSense training**

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

### Financial Peace University

We are also making Financial Peace University available throughout the mission center. If you are interested in that program for your congregation, please contact the GoodSense Trainers above.

### **Campground Information**

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

### **Presiding Bishopric website**

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

### **Appointment of Congregational Recorders**

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

### **Bazaars**

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

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