

Curriculum Guide for Presentation on: Local Church and School Treasurers as Trustees of the Lord's Assets

Goal: *To integrate church members serving as local church and school treasurers as an extension of the conference/mission treasury team.*

The presentation should include a wide range of information that elevates understanding of fiduciary duties necessary to be a trustee of church resources, property and risks.

1. Define the role conference/mission treasury fills with individuals at the local level
 - Conference/mission treasury as a resource
 - Conference/mission treasury will provide education
 - Conference/mission treasury to be a partner
 - Conference/mission treasury supports credibility through annual financial reviews

2. Identify the local trustee's responsibility
 - Duty of loyalty
 - Duty to deal impartially with beneficiaries
 - Duty to exercise reasonable care and skill
 - Duty to keep and render accounts
 - Duty for conference/mission trust funds
 - Duty to make timely remittance of conference/mission trust funds

3. Parties, organizations and actions to which a trustee is accountable
 - Individual donors/members
 - Public expectations, governing board actions, related organizational policies
 - Unrestricted/restricted donations
 - Donor expectations – church/school to be held to the highest ethical standard
 - Accepting and using unrestricted donations for organizational purposes
 - Accepting and using restricted donations for identified restriction
 - Not exceed a line item balance
 - "Borrowing funds" from other line item balances to make distributions
 - Governing church policies
 - Local board, conference/mission and division
 - Government regulations
 - Wage and hour laws and required timely reporting
 - Maintaining Non-profit exempt status

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4. Substantiation requirement
 - Appropriate recordkeeping for donations
 - Receipt substantiation requirements
 - Cash contributions, offering counting and depositing activities
 - Timely receipting and depositing
 - Dual offering counting and signed counting document
 - Separation of duties
 - Qualified appraisal requirement for donated assets
 - Policy and procedure for accepting non-cash donations
 - Determining non-cash asset values
 - Receipting for supportive ministries
 - Supportive ministries independent status

5. Employment Issues – Hiring Requirements
 - Local Hires and Security Process
 - Application, interview, references and background checks
 - Payment Documentation
 - Reporting worked time, work in exchange for tuition and fixed payment
 - Hourly – salaried – independent contract
 - Conference Relationship
 - Conference/mission employee vs local employee
 - Conference to process payroll – reimburse promptly
 - Employee Separation Process
 - Wrongful Termination Issues

6. Let's Talk Insurance
 - Property Insurance
 - General Liability Insurance
 - Theft Insurance
 - Volunteer Insurance
 - Electronic Data Insurance

7. General topics
 - Revolving Fund where applicable
 - Denominational investment policies
 - Mission trips

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- Child Protection Policy and Guidelines
 - S Supervise minors at all times
 - A Appropriate verbal communication and physical behavior
 - F Follow two – adult rule
 - E Engage, support and supervise interaction

 - K Kids' privacy is to be respected
 - I Implement travel safety
 - D Discipline kids appropriately
 - S Screen volunteers