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 indentified 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
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