

Delegation of Authority & Responsibility							
The Church on Rush Creek							
							updated 12/5/19
Description	Approval Form	Pastors & Directors	Lead Team	Co &/or Lead Pastor	Church Council	Church Body	Comments
1 Accounting Adjustments							
< \$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.
2 Annual Operating Plan (Budget)							
Annual Plan	Report-AOP	x	x	x	x	x	Church votes in April
Quarterly Reviews							
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
3 Audits & Reviews							
Internal	Letter	x	x	x	x		Internal Audit Team
External	Letter		x	x	x		Annual Review Process
4 Banking/Cash Management							
Contribution Deposits	Deposit Summary	x					Team makes weekly deposits
New Bank Accounts	Resolution		x		x		
Excess Fund Investments	Memo		x		x		Must be AAA rated investments
Disposing of Noncash Gifts			x				Stocks are cash equivalents
< \$5,000	Memo	x					Notify Church Council
> \$5,000	Memo		x		x		All noncash or bearer gifts logged
Fund Withdrawals (on hand)							
< \$25,000	Memo		x	x			Limited to once per month
> \$25,000	Memo		x	x	x		Limited to once per month
Line of Credit Usage (debt)							
< \$5,000	Memo		x	x			Limited to once per month
> \$5,000	Memo		x	x	x		Limited to once per month
5 Benefit Programs							
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	Other Pastors	Lead	Co &/or Lead	Church	Church	
	Description		Form	& Directors	Team	Pastor	Council	Body	Comments
6	Capital Expenditures								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
7	Check Signature Authority								
	< \$10,000 - Vendor		Signature	x					One signature w/ payment request
	> \$10,000 - Vendor		Signature	x	x				Two signatures w/ payment request
8	Compensation Adjustments								
	Lead Team		Memo				x		Within AOP, Trustees only
	Other Pastors & Professional Staff								
	< 3% of base		Memo		x	x			Within AOP, notify CC
	> 3% of base		Memo		x	x	x		Within AOP
	Other Personnel								
	< 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
9	Financial Reports								
	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	Other Pastors	Lead	Co &/or Lead	Church	Church	
	Description	Form	& Directors	Team	Pastor	Council	Body	Comments
10	General Expenditures							
	Accountable Reimbursements							
	< \$500 per month	Payment Request	x					Follows IRS guidelines
	> \$500 per month	Payment Request		x				Follows IRS guidelines
	Other Expenses (within AOP)							
	< \$2,000	Payment Request	x					Within AOP, single vendor
	< \$10,000	Payment Request	x	x				Within AOP, single vendor
	> \$10,000	Payment Request	x	x	x			Excl. coop. prgm., CC, mort. pmts
	> \$25,000 (includes cumulative)	Payment Request	x	x	x	x		Excl. coop. prgm., CC, mort. pmts
	Use of Cash Reserves (non-AOP)							
	Cash Reserve Expenditure <\$10,000			x	x			Cash Reserves = TL Cash on Hand -
	Cash Reserve Expenditure >\$10,000			x	x	x		TL Restricted Funds - Pending Expenses
	Cash Reserve Balance < 1 month			x	x	x		*Must bring balance above 2 mos between approvals
11	Governing Documents							
	Constitution & Bylaws	Resolution	x	x	x	x	x	Church vote
	Philosophy of Ministry	Consensus	x	x	x			Lead Team
	Ministry Structure	Consensus	x	x	x			Lead Team
	Delegation of Authority Matrix	Consensus		x	x	x		
12	Indebtedness							
	Buildings & Acquisitions	Resolution		x	x	x	x	Real property
13	Insurance Policies (church wide)							
	Liability	Report		x	x	x		
	Casualty	Report		x	x	x		
	Automobile	Report		x	x	x		
	Leadership Liability	Report		x	x	x		
14	Leases & Consulting Agreements							
	< \$5,000 & < 1 year	Letter/Agreement		x				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	x		Within AOP
15	Legal Issues							
	Notification of Issue	Memo		x	x	x		Whether action is for or
	Initiation of Action	Resolution		x	x	x		against Rush Creek
	Retention of Attorneys	Resolution		x	x	x		
16	Major Projects & Repairs							
	Expenditures < \$5,000	Memo		x				Review for capitalization
	Expenditures > \$5,000	Memo		x	x	x		Review for capitalization

		Approval Form	Other Pastors & Directors	Lead Team	Co &/or Lead Pastor	Church Council	Church Body	Comments
17	Ministry Financial Reports							
	Major Ministries - Monthly	Report	x	x				
	Major Ministries - Quarterly	Report	x	x	x			
18	Ministry Teams							
	Team Leaders	Report	x	x				
	Team Members	Report	x					
	Team Job Descriptions	Report	x	x	x			
	Audit Team	Resolution		x	x	x		
19	Mission Projects & Activities							
	Missionary & Organizational Support	AOP	x	x	x			Within AOP
	Missionary & Organizational Grants	Payment Request	x	*	*			*new or unbudgeted requests only
	Mission Trips							
	Team Member Scholarship	application	x	*	*			over \$250 = up to 50%-leader; over 50%-Lead Team *for all scholarships
20	Personnel Acquisitions & Releases							
	All Pastors Hired	AOP, Memo			x	x		Excludes general resignations
	Professional Staff < \$15,000	AOP		x	x			Special membership meeting
	Professional Staff > \$15,000	AOP, Memo		x	x	x		
	Other Staff (full/part/intern)							
	< \$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
21	Trustees							
	Recommendations	Written Note					x	Any church member
	Nominations	Resolution			x	x		Interviews by Church Council
	Election	Resolution					x	Church votes in April
		Abbreviations:						
		AOP						
		ACE						
		Resolution						
		Memo						
		CC						