

Book:	Poplar Springs Baptist Church Policy Manual
Section	Financial Policies
Title	Finance Officers
Number	4100
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Adopted	May 2010, (revised January 12, 2014). Amended by adding section 5 on November 12, 2017. Amended Nov 11, 2018. Amended May 19, 2024.

The handling of all church financial matters shall be divided among the following individuals or groups:

1. The Ushers shall:
 - A. Collect the offering during the worship service.
 - B. At least two ushers shall deposit the collection in the office safe.
2. The Finance Committee
 - A. Members serve 3 year rotating terms.
 - B. Specific duties of the Finance Committee shall be identified in a separate policy.
3. The Church Office Manager/Bookkeeper shall be a paid staff member with the following duties and responsibilities.
 - A. The Church Office Manager/Bookkeeper shall, in the presence of the Church Treasurer, open the office safe and remove the contents. The Assistant Church Treasurer or other church officer may substitute if the Church Treasurer is unavailable.
 - B. The Church Office Manager/Bookkeeper shall, in the presence of the Church Treasurer, open all individual contributions envelopes and verify the amount of contributions for each envelope.

- C. The Church Office Manager/Bookkeeper shall, in the presence of the Church Treasurer, count the weekly offerings.
 - D. From these envelopes, give each contributor individual credit as provided in the record system approved by the church.
 - E. Keep record of the receipts from envelopes, plate, or loose, and miscellaneous or special offerings.
 - F. Make the deposit of all church funds in the appropriate Bank or Financial Institution.
 - G. Enter all financial transactions in the accounting system.
 - H. Procure the written approval of the properly authorized individual or church elected officer prior to submitting checks for signature.
 - I. Write all checks for the payment of invoices, payroll, and all other disbursement of church funds,
 - J. Prepare all records and reports relating to state and federal taxes.
 - K. Reconcile all bank statements each month.
 - L. Prepare periodic financial statements for the approval of the finance committee and for presentation to the church.
 - M. Be responsible for preparing and mailing regular statements to all contributing members and non-members, as the church directs.
4. The Church Treasurer and Assistant Treasurer (elected annually)
- A. The church treasurer shall verify that the church office manager/bookkeeper has procured the written approval of the individual or church officer authorized to request such disbursement of church funds for all budget expenditures and invoices.
 - B. Countersign all checks issued by the church.
 - C. Check and approve all bank deposits made by the church office manager/bookkeeper.

- D. Check and approve the bank statements that have been reconciled by the church office manager/bookkeeper.
 - E. Serve as a resource to the Finance Committee as requested.
 - F. Serve as a member of the Church Council.
 - G. The Assistant Treasurer shall have all the duties, powers, and responsibilities of the Treasurer in the absence or incapacity of the Treasurer.
5. This policy may not be amended, rescinded, or repealed without a notice of at least two weeks to the membership of the church. Additionally, the minimum vote necessary to amend, rescind, or repeal this policy is 60% of those church members present and voting.