

## DESIGNATED FUND PROCESS

It is very important that each ministry leader fully understand the new procedure so we encourage you to contact a member of Stewardship should you have any questions.

Designated funds are different than budget funds.

- Designated funds are accounts, on paper, that track special events or purposes for which monies have been raised outside of the budget. For example, a specific mission trip or church project. Some represent ongoing activities (e.g. Debt Retirement); some represent annual activities (e.g. Lottie Moon) and some represent specific activities or projects (e.g. Missions - Local).
- Budget funds are the funds approved annually by the church membership for the operation of the different ministries at Fairview Baptist Church. These funds are primarily used for annual operating costs such as electricity, teaching materials, software, etc.

Donations/Event Funding:

- While some events may be funded via the church budget the majority of mission trips are funded via donations, personal gifts and personal fund raising. To ensure we are complying with the appropriate tax guidelines please follow these simple rules.
  - Tax Deductible:
    - Trips/Events where the purpose is to serve.
    - Contributions should be made payable to the church and not the individual.
    - Contributions should include:
      - Name of giver
      - Intended recipient or note the contribution is for general use
      - Event name (i.e. Hungary Mission Trip)
      - Designated Fund/Accounting Code if possible
  - Non-Tax Deductible:
    - Those events where the purpose is to be served or where the attendee gains something of value (i.e. Wednesday Night Supper; purchase of a ticket for an event).
    - Payment may be made payable to the church.
    - Payments should include:
      - Name of giver
      - Intended recipient or note the contribution is for general use
      - Event name (i.e. Women's Christmas Dinner)
      - Designated Fund/Accounting Code if possible

What we're asking of you.

1. Please apply the correct designated fund or budget codes when submitting expenses/deposits/donations/gifts for your ministry.
2. Ministry leaders and staff should clearly communicate the appropriate designated fund code that givers should reference when organizing trips/events/activities that call for deposits/donations/gifts. For example, if John Thomas donates \$100 to send Jane Doe to Hungary in 2019 the designated fund would be "Missions 2831 - Hungary" and the entry note would read; "Jane Doe - Hungary 2019".
  - a. In addition, notify givers that funds which might remain in a designated fund after all the expenses associated with a specific trip/event/activity have been paid will be available for general use within the fund at the discretion of leadership. Monies will not be "banked" for individuals in anticipation of a future need.
3. Please do not confuse designated fund codes with budget codes.
4. For those instances where there is a lack of clarity about what to do, either reach out to Stewardship, the church Treasurer or Assistant Treasurer for clarification. We will be happy to assist.

**2019 Designated Funds**

**Ministry Operations**

- 2811 · Buildings
- 2812 · Debt Retirement
- 2813 · Grounds
- 2814 · Staff Appreciation

**Missions**

- 2831 · Hungary
- 2832 · Missions National
- 2833 · Missions Local
- 2834 · Missions International

**Mission Partners**

- 2841 · Alicia Jones
- 2842 · Marketplace Ministry

**Ministry Teams**

- 2851 · Children's Ministry
- 2852 · Men's Ministry
- 2853 · Senior Adult Ministry
- 2854 · Student Ministry
- 2855 · Women's Ministry

**Mission Funding**

- 2821 · Annie Armstrong (NAMB)
- 2822 · Benevolence
- 2823 · Lottie Moon (IMB)

**Ministry Accounting Codes**

<b>6200 · SERVICE MINISTRIES</b>	<b>6900 · HOSPITALITY</b>
6215 · Church Historian	6910 · Special Events
6220 · Office Supp/Equip/Pubs	6920 · Decorating/Flowers
6225 · Postage	6930 · Wednesday Night Supper
6230 · Computer Software & Subscrip	6935 · Kitchen Supplies
	6940 · Paper Products
<b>6300 · FACILITIES MINISTRIES</b>	<b>7000 · MEN'S MINISTRY</b>
6310 · Cleaning Service	7070 · Fellowship
6315 · Cleaning Supplies	
6320 · Electricity	<b>7100 · MEDIA MINISTRY</b>
6325 · Building & Equipment Repair	7110 · Audio/Visual
6330 · Fire Alarm/Security Maintenance	7115 · Worship Media
6335 · Grounds	7120 · Library/Media Center
6340 · Improvements	7130 · Website
6345 · Insurance	
6350 · Sanitation Service	<b>7200 · WORSHIP MINISTRY</b>
6355 · Telephone/Internet	7210 · Adult Choir
6360 · Water	7220 · Baptism
6370 · Transportation Tags/Licenses	7230 · Children & Youth Choirs
6372 · Transportation Maintenance	7240 · Drama
	7250 · Praise & Worship
<b>6600 · CHURCH MINISTRY TEAMS</b>	<b>7300 · STUDENT MINISTRY</b>
<b>6610 · MISSIONS &amp; OUTREACH</b>	7310 · College & Career
6620 · International	7320 · High School & Middle School
6630 · International Student Ministry	
6640 · Local	<b>7400 · EQUIPPING MINISTRY</b>
6650 · National	7410 · Equipping Pastoral Discipleship
6660 · Sports Ministry	7420 · Life Groups
	7430 · Leadership Development
<b>6700 · CHILDREN'S MINISTRY</b>	<b>7500 · SINGLES MINISTRY</b>
6720 · Preschool Needs	
6725 · Childrens Needs	<b>7700 · EVANGELISM/OUTREACH</b>
6730 · Children's Summer Programs	7710 · Evangelism & Outreach
6735 · Mission Friends - Mini M&Ms	7720 · Middle Creek HS Outreach
6745 · M&Ms	
<b>6800 · WOMEN'S MINISTRY</b>	<b>7750 · SENIOR ADULT MINISTRY</b>
6800 · Women's Ministry	7780 · Senior Adult