

First United Methodist Church Gainesville, Florida

February 21, 2006

Pastor's Discretionary Fund

The Pastor's Discretionary Fund is intended to give the Senior Pastor discretion and authority, within the limits and guidelines below, to provide confidential financial support to persons who are less fortunate and in need, to programs, scholarships or other expenses that are not totally covered by the regular budget, and may also be used to provide support to other faith-based charitable organizations that First United Methodist Church normally supports.

Limits:

- Funds for this account may come only from designated giving and will be deposited to, and withdrawn from, the Special Ledger.
- No checks will be made out to cash. Every effort should be made to write checks directly to a merchant or agency for goods or services.
- A reimbursement check may be written to the Pastor for expenses that fit the guidelines but only when a receipt or signed affidavit is presented.
- This fund is not to be used as a reimbursement account for a Pastor's business expenses nor to augment, reward, nor as a gift to any regular staff member of this or any other organization.
- The Financial Secretary shall maintain the requisitions submitted by the Pastor on file, and they shall be available during the annual Church audit when the Pastor's Discretionary Fund account is audited along with the other Special Ledger accounts.

Guidelines:

All Pastors, the Administrative Staff, Administrative Assistant, Financial Secretary, Church Treasurer, and the Chairpersons of the Finance and Staff-Parish Committees will read and understand the attached "**A MATTER OF GOOD STEWARDSHIP: TIPS FOR RESPONSIBLE HANDLING OF A PASTOR'S DISCRETIONARY FUND**" By the GCFA Legal Department, September 2001. They will also give strict attention to honor the spirit and intent of keeping all such transactions confidential.

Requisitioning and Authorizing Fund Expenditures

All checks drawn on this account will be requisitioned in the manner required of all Special Ledger requisitions. To maintain confidentiality, the Senior or Assistant Pastor should sign as the requestor. Any other Pastor of the church or the Administrative Assistant may sign as approver.