

EVANGELISTIC MEETINGS POLICY

(REVISED 6/11/2020)

1. A church must submit a completed Budget Request to the Evangelism Department to request funding for their evangelistic meetings. It is suggested that the church submit the Budget Request at least 30 days before their meetings begin to allow time for the request to be processed, approved, and the advance check sent out. A completed Budget Request must have all the required signatures (ie: Pastor, Treasurer, etc.)
2. Preachers that are invited to speak at the evangelistic meetings must be vetted to be sure they are legal to receive pay in California (if they will be given an honorarium) and are appropriate to speak, unless they are a CCC employee. Minority preachers will be vetted by the appropriate Ethnic Coordinator. All others will be vetted by the Executive Secretary. The Ethnic Coordinator or the Executive Secretary must sign the bottom of the first page of the Budget Request as evidence of their approval of the speaker.
3. The Evangelism Department will send a signed copy of the Budget Request to the church after it has been approved. This will be sent with the advance check. DO NOT assume that the conference has approved your budget if you have not received this signed copy or some other written acknowledgment that your request was approved.
4. Each church is limited to receive no more than \$10,000 per calendar year for evangelistic meetings, while funding is available. Budget Requests will be approved on a first come, first served basis. Also, the Evangelism Department only has signature power to approve up to \$10,000 for the Conference Portion per Budget Request. In rare circumstances a church may request more than \$10,000, but such requests must be approved by the Evangelism Committee. The Evangelism Committee usually meets four times a year: twice in the spring and twice in the fall.
5. The church treasurer will create a separate account in Jewel for each set of evangelistic meetings funded by the Evangelism Department (it can be created as a sub-account of the Local Evangelism Account). The account must be named according to the approved Project Name.
6. **All funds** received must be posted to the Jewel account created for that specific series (i.e.: CCC advance check, loose checks & offerings collected during the evangelistic meetings, etc.)
NOTE: Funds donated in a tithe envelope and specifically designated to help with the church's portion of the expenses and received prior to the meetings do not have to be reported in this account or on the Recap Report sheet. These funds can be posted to the Local Evangelism Account in Jewel.
7. **All expenses** related to an evangelistic outreach must be posted to the Jewel account created for that specific series and **copies** of the corresponding receipts or invoices submitted. Original receipts must remain with the church's financial records. This includes:
 - Advertising costs (printing, postage, media, etc.) We do not cover ink/toner for church printing devices, but we do cover printing at a FedEx Office or Staples, etc.
 - Materials
 - Children's materials (This can include a VBS)
 - Bibles
 - Decorations for meetings

- Flowers
- Banners
- Extra utility costs (please include bill(s) for the same month(s) of the previous year)
- Reimbursement for travel of speaker
- Lodging for speaker.
- Honorarium for speaker*
- Mileage and per diem for speaker**
- Meeting related expenses.

* The honorarium rate that the Evangelism Department subsidizes is up to \$500 per week.¹ A church is welcome to fund more. If you pay **any person** an honorarium (except for someone that falls under the category of the note below) a completed W-9 form must be submitted with the receipts. If any person is paid more than \$600.00 in one calendar year, the church must prepare and file a 1099MISC Form with the IRS at the end of the year for tax purposes. If one is not submitted, the church will be held accountable for not reporting these funds to the IRS.

NOTE: If someone does not have the proper Citizenship/Green Card/Visa to allow him/her to be paid/employed in California, he/she **CANNOT** receive an honorarium. However, he/she can receive mileage, per diem, and reimbursement for business expense receipts he/she submits.

NOTE: If your church would like to pay someone for performing music, doing child care, preparing food, etc., the individual must have a licensed business and submit an invoice for their service OR they must be hired as a CCC employee before any payment is made (contact the Human Resources department for more information). In the case of someone being paid for food preparation, that individual must also have a food handler's license.

NOTE: The church must issue any payments for services provided directly to the individual(s) who provided the service. Church members must not pay or be reimbursed for payments made to individuals who provided a service to the church. If this is done, the payment could be considered taxable income to the church member, because his/her name is on the check and there is no appropriate supporting documentation for this type of transaction.

** Mileage must be submitted with a Travel and Expense Form and a map showing the starting point and destination (the map can be from MapQuest, Google Maps, etc.). Mileage reimbursement is \$0.39 per mile. No gas receipts will be accepted, except for a rental car. The per diem rate is \$44 per day when sleeping away from home. No per diem should be given when fully entertained (3 meals are provided). The per diem can be prorated at the rate of \$14.67 per meal.

If you have questions regarding a purchase or what can be part of the evangelism budget, please call the Evangelism Department at 559-347-3165 prior to any purchase.

8. The church should be careful about distributing **gift cards**. The IRS considers gift cards to be income, and there are specific policies regarding them. **A log should be kept of anyone that receives a gift card, and that log included in the Recap Report.** If a gift card is given to a CCC employee, the name of the employee and the amount given must be reported in the Recap Report and to Payroll. If the gift card is given to a non-employee, there must be no

¹ Voted and approved by the Evangelism Department 11/9/17.

action required on the part of the individual (e.g., a random drawing), and the individual must not be expected to do a future service. A volunteer should not be given a gift card as a thank you for their service. Since the IRS considers a gift card to be income, the church “paying” a volunteer can make it appear that the volunteer was entitled to be paid and transform them into an employee. In most circumstances, the money being provided would not meet the minimum wage required under the FLSA, and the Conference could be fined.

9. If the church would like to purchase a product from someone (like music CDs, for example), the individual selling the product must have a California seller’s permit, and sales tax must be paid by either the church or the individual.
10. If you have used any CCC evangelism funds for your meeting, all expenses must be documented in the Recap Report and turned into the Evangelism Department for auditing and approval within **90 days** of the end of the meeting. Failure to submit the recap within 90 days will result in the church forfeiting the remaining 25% of its funding (see the Sample Budget Disbursement section below for more information on the breakdown of disbursements). Even if the 90 day window has passed, the church must still submit the Recap Report in order to be cleared to receive more CCC funding for future evangelistic meetings.
11. In general, the Recap Report will consist of a completed Recap Report Form (which includes reporting the results of the meetings), the Account Journal report of the Jewel account used for the meetings, copies of all receipts organized by check number, and copies of W-9 forms for anyone paid an honorarium. Please see the Recap Report Checklist on the last page of this packet for more details. We are now requiring **photos, videos, and/or stories** from the event to be included in the Recap Report. The photos and videos must be high quality. Please no cell phone images.
NOTE: A Recap Report will not be approved and reimbursed unless it contains every applicable item on the Recap Report Checklist.
12. If a Recap Report is submitted without the church first submitting a Budget Request, it **WILL NOT** be approved or reimbursed.

NOTE: The Evangelism Department generally approves Budget Requests for evangelistic meetings at the rate of 40% from the local church and 60% from the Conference. Forms can be obtained on our website at www.centralcaliforniaadventist.com. Under the “Departments” drop-down menu, select “Evangelism. Then click “Resources and Forms”.

NOTE: Upon approval of funds, the Evangelism Department will send the church 75% of the approved Conference portion. The remainder will be sent after the Evangelism Department has received the Recap Report with the appropriate documentation.

SAMPLE BUDGET DISBURSEMENTS:

Example 1 – Expenses were as approved in the budget

Total Budget approved	5,000.00
Conference portion 60%	3,000.00**
Church portion 40%	2,000.00

**** CCC Disbursement of Funds:**

1 st Check of 75% will be	2,250.00
Total expenses submitted	5,000.00
2 nd Check of 25% will be	750.00

Example 2 – Expenses were less than the approved budget

Total Budget approved	5,000.00
Conference portion 60%	3,000.00**
Church portion 40%	2,000.00

****CCC Disbursement of Funds:**

1 st Check of 75% will be	2,250.00
Total expenses submitted	3,000.00
New Conference portion 60%	1,800.00
Subtract 1 st Check	-2,250.00
You will owe CCC	450.00

Example 3 – Expenses were over the approved budget

Total Budget approved	5,000.00
Conference portion 60%	3,000.00**
Church portion 40%	2,000.00

****CCC Disbursement of Funds:**

1 st Check of 75% will be	2,250.00
Total expenses submitted	8,000.00
2 nd Check of 25% will be	750.00

NOTE: In order to receive the full 25% of remaining funding, the church must submit receipts for approved expenses that total the amount of the approved budget. If not, the church may owe the Conference. The church can spend as much as they feel is appropriate, but the Conference will only reimburse up to the amount that was approved in the budget and for items approved on the budget.

RECAP REPORT CHECKLIST

- Completed Evangelism Effort Recap Report form, with all required signatures.
- Stories and/or high quality photos or videos from the event.
- Jewel Account Journal printout for the evangelistic meetings.
- Clearly copied receipts for any items purchased, organized by check number. If it is missing or we can't read it, it can't be reimbursed.
- If funds for utilities (gas and electricity) were requested, please include the statement for the month(s) of the effort and the statement for that same month(s) of the previous year. We will compare the two years' bills and will reimburse for the difference.
- Completed W-9 forms for every person who received any kind of honorarium (speaker, musician, child care, etc.). Remember, in order to receive an honorarium, the individual must be eligible to be employed in the USA and either have a licensed business or be an employee of the CCC.