

Great Plains United Methodist Campus Ministry, Inc (GP UMCM) Relationship to the Great Plains Conference Administrative Services Office

Responsibilities of Local Board, Campus Minister, or Staff

1. The following guidelines apply to all United Methodist Campus Ministry sites at State Universities. Ecumenical sites may elect whether or not to have the Great Plains treasury manage their financials. If grants are made to a local church, United Methodist University or ecumenical site, that church, university, or ecumenical site will be responsible for all book keeping and payroll.
2. Local board will adopt an annual budget including the Campus Minister's compensation package.
3. A budget must be submitted to the Topeka Treasurer's office on or before November 15th each year. Please submit electronically to Niki Buesing nbuesing@greatplainumc.org and Mary Conrad mconrad@greatplainsumc.org.
4. Within the annual budget the local board has approved the common/recurring expenditures at the annual budget meeting. Additional expenditures not designated in a specific line item need to be approved by the local board prior to the expense being incurred.
5. Bank Accounts and Fund Raising beyond the grant of the GP UMCM
 - a. A check for \$1,000 will be sent out from the conference office. This check will be used to open up a deposit only account (\$500) and petty cash account (\$500). The treasurer for the campus ministry local site board will set up these accounts as soon as possible after receiving the check.
 - b. Included with the check will be the 501(c)3 tax exempt status, articles of incorporation, Good standing notification from the secretary of state, and a letter from the Conference Treasurer giving the local board authority to open the bank account.
 - c. The signers on the accounts will be the local site board treasurer and the Conference Treasurer.
 - d. Deposit Only Account for resident fees, fund raising income, and other sources of income beyond the grant of the GP UMCM. Open account under Great Plains UMCM, Inc Federal ID # with doing business as (DBA) for site, i.e: Great Plains UMCM, Inc DBA: K-State Wesley. Manage Deposit Only account as provided by the Great Plains Administrative Services Dept.
 - e. Petty Cash Checking Account expected to be used for miscellaneous expenditures not to exceed \$25 each item. It is expected that most expenditures will be charged on the Campus Minister's conference-provided credit card. Open account under GP UMCM Federal ID # with doing business as (DBA) for site, i.e: Great Plains UMCM, Inc DBA: K-State Wesley. Manage Petty Cash account as provided by the Great Plains Administrative Services Dept.

- f. Absolutely no checks should be written out of the Petty Cash account to pay anyone for services or labor. (IRS requires us to monitor all payments of services and labor and issue 1099 miscellaneous income reports when necessary therefore all checks need to be processed through the treasury office.)
 - g. The Deposit Only and the Petty Cash accounts will have NO debit or credit cards tied to it. The Campus Minister/Director has been issued a conference credit card so there is no reason to have a card tied to the bank accounts. Cancel any credit card that was issued by the previous campus ministry.
 - h. Bank reconciliation to be completed each month by the 5th of the month. It is expected that the local board will be able to access the bank statement online to expedite the bank reconciliation to the treasurer's office. This will ensure that books can be closed timely (by the 15th of the month) and financial statements can be sent out to each local site.
 - i. Treasurer's office must receive a bank statement directly from the bank each month. This can be paper or electronic (preferable).
6. Submit expense vouchers to Mary Conrad in the Wichita office each week by Tuesday for payment on Thursday. Checks will be disbursed out of the Topeka office. Expense vouchers and support can be scanned and emailed. Email: mconrad@greatplainsumc.org. Mailing: 9440 E Boston Ste 110, Wichita KS 67207
7. Paychecks are paid on the 15th and last day of each month. Employees will be encouraged to receive their paychecks through direct deposit. Timesheets for hourly/seasonal employees shall be submitted electronically on a timesheet/spreadsheet provided by the GP treasury office. Time tracking for hourly/seasonal employees will be as follows:
 - a. Paycheck on the 15th will be for the 26th of the previous month through the 10th of the current month (i.e. Paychecks issued on September 15th would be for time on August 26th through September 10th)
 - b. Paycheck on the last day of the month will be for the 11th of the month to the 25th of the month (i.e. Paychecks issued on September 30th would be for time on September 10th to the September 25th).
 - c. If the 10th or 25th falls on a weekend or holiday timesheets will be due the business day preceding.
8. Ownership in investment accounts shall be transferred to the GP UMCM with the funds to be designated to the local campus ministry site.
9. If a separately incorporated foundation or endowment exists to support a local campus ministry, those can remain outside of GP UMCM. Grants from such local foundation or endowments should be sent to the GP Treasurer's office where they will be deposited to the local site income.
10. Should a local board or site be incorporated? The attorneys for the Great Plains have indicated that local sites do not need to be incorporated unless they are an ecumenical site related to more than one denomination. Those sites that are only United Methodist are encouraged to dissolve their incorporation with the assistance of a conference chancellor. Contact the Director of Congregational Excellence to discuss if you have further questions.

11. Procedures for addition of new Campus Ministry Sites:

- a. Do not pay any expenses or receive funds in the existing local site checking accounts after the date designated by the GP Treasurer's office. The newly established deposit account will receive all local donations and contributions and expenses will be processed at the GP treasury office.
- b. All sites must have an audit (minimally a local church audit) of the books of the financial year ending with the site closure.
 - i. Link to Great Plains Local Church Policy/Procedures at <http://www.greatplainsumc.org/localchurcaudit>
 - ii. A copy shall be sent to Gary Beach at gbeach@greatplainsumc.org or mailed to 4201 SW 15th St, Topeka KS 66604
- c. Provide financial statements (income statement and balance sheet) as soon as possible after close of books to allow time to evaluate finances. Send to Niki Buesing at nbuesing@greatplainsumc.org
- d. Prepare asset analysis of all property at the local sites including building costs and dates of acquisition. In order to audit the GP Campus Ministry books each site will need to provide their best assessment of the costs that were paid for property and the date the property was received or built (this is not the same as the assessor's value or insured value of the property).
- e. As soon as books are closed all funds from the local site bank account(s) shall be sent to Great Plains Conference treasurer's office for deposit into new accounts for each site. Checks shall be made payable to Great Plains UMCM, Inc. and mailed to Niki Buesing at 4201 SW 15th St, Topeka, KS 66604. The Great Plains treasury office will issue separate checks for each site to establish the new deposit and petty cash accounts.
- f. File final payroll reports as of the end of the closing year.

Responsibilities of GP UMCM

1. Request from Great Plains CFA an annual budget for support of campus ministry. That request will be submitted by December 31st of each year.
2. Inform each campus ministry of its annual grant on or before July 1st each year.

Responsibilities of the Great Plains Treasurer's Office

1. GP Treasurer's office will send a budgeted financial report at the close of each month (around the 15th of the month). At any time the Treasurer's office can provide a current statement but it may not have all items booked for that month.
2. Manage the financials books of the local Campus Ministry. We will maintain separate financial reports for each campus ministry site.
 - a. The monthly campus ministry grant will be automatically deposited into the individual campus ministry accounts.

3. Provide a conference credit card to the campus minister with limit to be determined by the Director of Congregational Excellence and the Conference Treasurer.
4. Provide campus ministry a voucher to submit for payment of expenses. Vouchers are due Tuesday of each week with payments to be sent out on Thursday's.
5. Manage the payroll of the campus minister and/or other staff. This includes filing all necessary payroll reports (941's, W2's, etc). Payroll is expected to be paid twice a month on the 15th and last day of the month and preferably by direct deposit.
6. Each year the Great Plains CFA will arrange for an audit of the GP UMCM and local campus ministry sites.
7. Provide property, liability, and workers' compensation insurance for each site
8. Administer pension and health benefits for all Campus Ministers including Campus Ministers appointed to ecumenical sites (unless an exception is granted by the GP UMCM).
9. Conference Chancellor team will arrange transfer of deeds on properties to the GP UMCM.

Local Site Accounting Procedures

Accounting for sites will be handled by Mary Conrad in the Wichita office. Check requests, deposit forms, questions, etc. should be directed to Mary Conrad. Forms can be scanned and emailed to Mary at mconrad@greatplainsumc.org or mailed to 9440 E Boston, Suite 110, Wichita, KS 67207

Budgets

- A copy of the budget approved by the local board will be submitted on or before November 15th each year. All budget detail is initially listed in the main operating budget for your campus ministry. If you want to have a separate budget for events or projects please let Mary Conrad know and we will work on getting those budget departments established.
- If you receive any donations/gifts that are earmarked for something other than your basic operations of the campus ministry another budget will need to be set up to track those funds separately. An example would be an endowment that is earmarked for scholarships only.

Bank Accounts

- Mary Conrad should receive either a monthly bank statement either by mail or electronically directly from the bank. She will need access to the online banking system to monitor activity in the account.
- Deposit Only Account is to be used to deposit funds received as resident fees, offerings, fund raising, church contributions, etc. The conference will electronically withdraw funds from the deposit only account to transfer into the main campus ministry checking account.
- Petty Cash Account is to be used for miscellaneous expenditures preferably not to exceed \$25 each item. The petty cash should never be used to pay for services or labor. These expenses should be vouchered and paid out of the conference office.

Deposit form

- Funds received should be deposited into the Deposit Only Account at least weekly.
- Enclosed is a Deposit Form. This form is completed after every deposit you make into the Deposit Only Account. Please remit the deposit form, deposit receipt from the bank, and any supporting detail to Mary Conrad as soon as possible after the deposit has been made.
- If a revenue account number is not listed in your chart of accounts please contact Mary Conrad to discuss the addition of an account number.
- Never deposit money into the Petty Cash Account except for the check you receive from the conference to replenish that account

Credit Cards

- Enclosed is the Great Plains Conference Credit Card Operating Policy and Procedures. Refer to this document for detailed information about the use of Great Plains credit cards
- Great Plains credit cards will be issued to the Campus Minister/Director and to any local campus ministry staff designated by the Director of Congregational Excellence and the Conference Treasurer.

Check Request

- Enclosed is a Check Request voucher. This form will be used to request payment for expense reimbursements, invoices and credit card charges. Any expenses that are part of the approved local site board budget can be vouchered and approved by the campus minister/director. If an expense falls outside of the approved budget it needs to go through the local site board. Credit card vouchers should be signed by the Young Leadership Coordinator or by the Director of Congregational Excellence.
- Check Request vouchers and supporting documentation should be submitted to Mary Conrad in the Wichita office each week by Tuesday for payment on Thursday. Checks will be disbursed out of the Topeka office.
- No automatic payments out of the Campus Ministry account for recurring utility or other expenses will be set up. All utility bills can be mailed directly to the Wichita office or if they are sent to the campus site then you can voucher for payment of these expenses.
- Refer to the Check Request form for requirements about using and completing this form

Sales tax exemption

- A sales tax exemption has been obtained and will be sent out to the campus ministry sites. Provide this form to any vendor that will be paid directly by the Great Plains UM Campus Ministry via a check from petty cash, a check issue by the Topeka Conference office or by a credit card issued by the Great Plains. Purchases made with payments made by any other method do not qualify to the sales tax exemption.

Payroll

- Enclosed are payroll guidelines and timesheet information for any hourly staff you might have.
- Clergy can elect to have federal and state withholdings done by the conference. This will eliminate the need for the pastor to file quarterly taxes. Clergy that would like to have withholding done at the payroll level will need to fill out a W4 and K4. The fixed withholding amount should be put on the additional withholding line. Since clergy are responsible for the FICA tax simply making the marital status and exemption elections will not suffice. We must have a fixed withholding amount. The amount on the W4 and K4 forms will be withdrawn from each paycheck.

Insurance

- Each campus ministry site has insurance obtained through the Great Plains. The insurance premiums will be paid out of the main account and billed accordingly to the campus ministry sites.
- Certificates of insurance coverage will be sent annually to each campus ministry site.

**GREAT PLAINS CONFERENCE
CREDIT CARD OPERATING POLICY AND PROCEDURES
(Effective 1-1-2014)**

Employees who incur frequent expenses for travel and other purpose may be provided a conference credit card. The following policy and procedures established by the Conference Treasurer and the Council on Finance and Administration govern the issue and use of such credit cards.

1. Employees may use conference credit cards for actual and necessary expenses incurred in the performance of work-related duties. Actual and necessary expenses include, but are not limited to, fuel for and maintenance of conference owned vehicles, professional development, meals, and lodging. Conference credit cards may not be used for cash advances or to purchase alcohol.
 - a. Expenses for a personal owned vehicle are never an appropriate use of a conference credit card.
 - b. Employee only meals may be charged on the conference credit card when the employee is away from their "tax home". IRS definition of "tax home" is: "Generally, your tax home is your regular place of business or post of duty, regardless of where you maintain your family home. It includes the entire city or general area in which your business or work is located."
 - c. A conference credit card may be used for a group meal (within or outside of your "tax home") if the following tests are met:
 - i. The meal took place in a clear business setting, or
 - ii. The main purpose of the meal was the active conduct of business
2. Upon use of the credit card, the employee must obtain a credit card receipt. If the credit card receipt does not show detail of the purchase then an invoice, detail statement, cash register receipt, or other such supporting documentation must also be provided.
3. Each cardholder is required, where applicable, to provide each vendor with a copy of the Conference Sales Tax Exemption Certificate. A copy of this certificate may be obtained through the Treasurer's office.
4. Credit card billing statements are mailed directly to the Conference Treasurer's Office. The statement will be emailed to the card holder once it is received.
5. The employee must record the following information on a check request voucher and return to their Supervisor for approval promptly after receiving the statement:
 - a. Your name
 - b. The business purpose for the incurred expense. This is an absolute requirement of the IRS. The employee will be required to reimburse such undocumented charges as "personal" use. For group meals please record on the receipt the date and place of the group meal, the individuals that participated, and the business relationship of the persons involved.
 - c. The general ledger account numbers to be charged for the expense. This may require an allocation of the total costs between several general ledger account numbers. The general ledger account number consists of two units: 1) the department number and 2) the detail expense account, which admin services staff can assist in determining the proper number.
6. All employees not a member of the extended cabinet must have the appropriate supervisor approve/sign the check request form with supporting documentation (statement, receipts, etc) attached to the check request form. The Treasurer will approve/sign the request for members of the extended cabinet. The Treasurer's request will be approved/signed by the Controller.

7. The Supervisor of the cardholder is responsible to:
 - a. Review all charges.
 - b. Ensure all purchases are appropriate and made in accordance with procedures.
 - c. Ensure proper documentation is attached to the monthly credit card voucher.
 - d. Approve the monthly credit card voucher and forward all documentation to the Treasurer's office before the date indicated by that office.
8. Failure to submit the check request/billing statement with supporting documentation in a timely fashion could result in late fees which are the personal responsibility of the individual card holder.
9. Personal charges will not be permitted on conference credit cards. If personal charges do appear on the credit card statement, the employee should refund that amount. Inadvertent and infrequent violations of this policy may result in reminder letters to both the employee and their supervisor or other similar disciplinary action. Persistent or frequent violation of this policy will result in the termination of the credit card and (depending on the nature of the violation) may result in termination of employment.
10. Credit Card Security: It is the cardholder's responsibility to safeguard the corporate card and account number to the same degree that a cardholder safeguards his/her personal credit information. If the credit card is lost or stolen, make an immediate report to the credit card company and to the Treasurer's office
11. Cardholder Separation: Prior to separation from the conference, the cardholder will surrender the corporate card to the Treasurer's office.

The Treasurer and Controller have the authority to monitor compliance with these policies and to determine when a conference credit card is to be terminated. Only the Council on Finance and Administration can approve reactivation of credit cards.



Great Plains Conference UMC
UM Campus Ministry
 9440 E Boston, Ste 110
 Wichita, KS 67207

Check Request

Date: 02/24/15

Request completed by: _____

Payable to: _____

For Ministry Area: _____

Street Address: _____

City, State Zip: _____

Dept #	Acct #	Expense Description including business or mission purpose:	1099	Amount
Total				
Audited:	Ministry Area Authorization:			
Date:	Conference Staff Approval:			

*Grayed out boxes are for conference office use

Submit check request with approved signature(s) to Mary Conrad by Tuesday for Friday payment
 Mary Conrad: mconrad@greatplainsumc.org or 800-745-2350

- Request Requirements:**
- Include a receipt, invoice, committee minutes, or other supporting docs for any single expense over \$25
 - Enter 3 digit department number
 - Enter 6 digit account number
 - Identify Ministry Area
 - For committees: request should be approved by committee chair/designated committee person and conference staff person that relates to the committee
 - For expense items in the local site approved campus ministry budget the request should be approved by the cam minister/director. Any expenses outside of the approved local site budget needs local site board approval
 - Campus Minister credit cards approved by the conference Young Leader Coord or Director of Congr. Excel
 - Conf Staff credit card - Please use the credit card detail spreadsheet for an accounting of expenses. Attach spreadsheet along with receipts to the request. Receipts should denote business purpose, refer to credit card guidelines for more detail.



Great Plains
UNITED METHODISTS

Payroll Memo

Information below is for all staff of the Great Plains Conference beginning January 1, 2014. If you have any questions, please be sure to contact Niki Buesing at nbuesing@greatplainsumc.org or 877-972-9111.

All staff:

- Paychecks will be issued semi-monthly on the 15th of the month and the last day of the month. If the pay date falls on a weekend the paycheck will be issued the last business day prior to the weekend or holiday.
- All paychecks on January 15, 2014 (and possibly January 31, 2014) will be live checks. Since Great Plains is a new entity we are required to set up new information for each employee. It takes one to two pay periods for the bank to respond confirming your bank account before your pay can be direct deposited.
- With such a large area to cover in the Great Plains, it is very important to set up direct deposit as this will alleviate any delays that may occur when a physical has to be mailed to your home.
- If you have a cell phone allowance that amount will be deposited into the checking account you set up for your paycheck sometime before the 10th of each month (separate from paychecks). If you did not provide a checking account for direct deposit one then you will be issued a live check.
- Employees working less than 40 hours are granted holiday pay prorated according to the hours worked and is based on the schedule outlined in the personnel handbook for full-time employees. You will receive pay regardless of whether or not you regularly work on that day. If you work an average of 30 hours per week you will receive 6 hours of holiday pay ($30/40 = .75 \times 8\text{hrs} = 6\text{hrs holiday pay}$).
- For lay staff, vacation and sick time will be tracked on your pay stub. Your full year accrual of vacation and sick time will occur on January 1st each year as outlined in the personnel handbook. You will be allowed to rollover vacation and sick time from your previous conference based on the guidelines in the Great Plains personnel handbook. Because we will need to gather information from the previous conferences on rollover time, the accrual tracking will not be available on your paystub until sometime in February 2014.
- Time off forms should be signed and approved by your supervisor. Reporting of time off will also occur on timesheets for hourly staff (instructions below).
- Submit timesheets (hourly) and time off forms to Niki Buesing at nbuesing@greatplainsumc.org and Jan Swift at jswift@greatplainsumc.org. Always copy your supervisor on these items as this will be how they will approve these items. Supervisors will need to review time sheets and time off reports. If there are any discrepancies with these forms please contact Niki Buesing before 12:00 pm on the day the forms are due.
- Hourly timesheets and time off forms generally will be due to Niki Buesing in the treasurer's office on the 10th and 25th of each month. Due to holidays and weekends these days might be different. A schedule with the pay periods and the due date of forms is attached to assist you with planning.
- Changes in pay and/or deductions should be submitted to the treasurer's office and pension and health benefits office

- Niki Buesing: nbuesing@greatplainsumc.org
- Carol Fusaro: cfusaro@greatplainsumc.org
- Peggy Mihoover: pmihoover@greatplainsumc.org

Hourly Staff

- The pay period for the hourly staff will be:
 - Pay date on the 15th will be for time incurred on the 26th of the previous month through the 10th of the current month.
 - Pay date on the last day of the month will be for time incurred on the 11th through the 25th of the month.
 - For the end of 2013 and beginning of 2014 staff in Nebraska and Kansas West will report time on the first pay period for January 1st through January 10th since December 26th through December 31st will have already been paid out by the respective conferences on December 31st.
- Hourly staff will report any time off on the time off form. Vacation, personal, sick, and bereavement time should always be reported on the hourly timesheet as outlined in the below instructions.
- Attached is the timesheet you will be using starting January 1, 2014. This timesheet must be used in excel to calculate your time and pay. Instructions for using the timesheet are below:
 1. Fill in your name and your manager's name at the top.
 2. Fill in the pay period beginning and ending date range in the top, right corner (cells N5 and N6). This will automatically change the day of the week and dates on the left side of the timesheet to correspond with the pay period for time reporting
 3. Fill in your rate per hour at the bottom in cell H44. Once time is entered the overtime rate and total pay will automatically calculate.
 4. You will need to keep track of the time worked in the Start Time column (F) and End Time column(G) (hours/minutes/AM or PM) on a daily basis. Example: Morning - 8:00 am (start time) and 12:00 pm (end time), Afternoon - 1:00 pm (start time) and 5:00 pm (end time).
 5. Any time off (vacation, sick time, personal time, holiday) will be reported in the "Time Off Hours" column M and "Paid Time Type" column K
 6. Do not put anything in Column H "Regular Hours" or Column O "Total" these will automatically calculate
 7. If there is an error you will receive a "Time Error" in cell O44 at the bottom of the time sheet. This means you have entered time in a column that automatically calculates.

Salaried Staff/Clergy

- The pay period for salaried staff will be the 1st through the 15th and the 16th through the end of the month, with paychecks on the 15th and last day of the month.
- All clergy staff will be receiving your housing allowance/exclusion payment in two payments per month with your paycheck.
- For lay salary staff, please use the attached "Time Off Form" to report your time off. This form should be used in advance to request vacation and planned personal time off. It will also be used after you have incurred sick or bereavement time. Your direct supervisor needs to sign this form to approve your time off before it's submitted to payroll. Please submit these forms the 10th and the 25th of the month after you have incurred the time off.