

Policies and Procedures for the Director of Operation Assist

Under the supervision of the Community Ministry Team of the Waco Regional Baptist Association, the Director of Operation Assist will oversee and supervise all aspects of Operation Assist as a food pantry, clothing distribution point, and site for the loan of certain medical equipment. The Community Ministry Team is responsible for working with the Director of Operation Assist to set guidelines for distribution of food, clothing, and medical equipment. It is the intent of the ministry to provide timely aid to persons in need and to maximize the resources given to this ministry by the churches of the Association. It is also the intent of this ministry to work cooperatively with other agencies in the Waco regional community.

Insofar as resources exist in the community for assisting families with ongoing needs in the areas of direct financial assistance, no direct financial assistance will be provided by Operation Assist. Food and clothing will be provided free of charge to all persons who meet the guidelines for service and who complete the designated intake process. Persons may come in for help once every 60 days. In order to allow for response to changing need and resources, the Community Ministry Team, in consultation with the Director of Operation Assist may amend the frequency of distribution at a regularly scheduled meeting. (See also Reserve Fund and Referral Activities).

Maintain Established Office Hours, On-site Presence, and Oversight of Emergency Procedures

The Director will maintain a continuous supervisory presence at the site during the hours of operation for Operation Assist, and any intake activities associated with it such as delivery of food, donated clothing, or receipt of medical equipment. This also includes volunteer participation in packaging and distributing food, arranging clothing and other items for distribution, cleaning the facilities, and arranging for donations to be picked up as feasible.

The Director shall be present at all hours that Operation Assist is open unless the Director has notified the Association of an anticipated absence.

Should a volunteer(s) be functioning as the acting Director, the Association will be notified in advance as to who that person is, as well as the hours which the acting Director will be on premise.

The Director or acting Director is responsible for all activity that occurs during the hours of operation and needs to be cognizant of and observe all health and safety regulations and emergency procedures. It is the responsibility of the Director to ensure that all volunteers are accounted for should a building evacuation be necessary.

In consultation with the Community Ministry Team, the Director shall evaluate all operational spaces for potential health and safety concerns and establish appropriate protocols as needed.

Maintain Adequate Accounting Procedures

Secure Financial Records

The Association's financial secretary will be responsible for maintaining adequate financial records at the Association. These records shall include but are not limited to records of: individual contributions to the general operating fund of Operation Assist, contributions to the designated funds, and disbursement of funds. The director of Operation Assist will provide the financial secretary with whatever information is necessary for the secretary to maintain the record. This includes donation receipts which are issued at Operation Assist. Donors shall receive a receipt, one copy shall be provided to the secretary (on a monthly basis for the preceding month), and one copy shall be kept on the premises of Operation Assist.

A computerized accounting program will be used for recording all expenditures and deposits made by and to Operation Assist. All monetary contributions will be deposited to the account of Operation Assist within a week of when they are received and will be entered appropriately into the electronic accounting record upon deposit. A monthly report of all expenditures and deposits will be sent electronically to the Waco Regional Baptist Association, and a monthly printout will be maintained on the premises of Operation Assist. A quarterly and annual report will be provided to the Association in the designated format. A backup system for all electronic records will be used.

Financial Reports and Annual Review (Audit) of Financial Records

Monthly financial reports of receipts and expenditures will be made available to the Association and to the Community Ministry Team as stipulated elsewhere. The financial records of Operation Assist shall be reviewed annually by the at least a three member ad hoc committee appointed by the Community Ministry Team.

Donor Records

A receipt will be provided to each donor for each donation of food, clothing, or medical equipment. Originals of each receipt will be transferred to the financial secretary of the Waco Regional Baptist Association monthly. The Director will maintain a permanent record on site and the financial secretary of the Association will maintain a permanent record at the association.

Bank Account and Disbursement of Funds

The Waco Regional Baptist Association and Operation Assist will maintain a joint banking account for the specific purpose of making funds available for the operation of the ministry in a timely fashion for the director. The Director of Operation Assist will be responsible for the disbursement of funds according to the budget adopted by the Association in consultation with the Community Ministry Team.

A record of the monthly statement of the account will be maintained at both the Association and at the physical site of Operation Assist. An ongoing record of account

receipts and expenditures will be maintained by the director of Operation Assist on a computerized accounting program. This account will be balanced monthly. The Association will be provided with a copy of the monthly record of receipts and expenditures and the director of Operation Assist will maintain a permanent file on site.

Only bank accounts controlled by the Association may be allowed to use the Association's federal identification number. The Association is authorized to oversee the maintenance of all ministry accounts and to amend usage and close such accounts at the direction of the Administrative Team of the Association.

Two signatures are required for the writing of all checks from the account. The signators will be identified by the Association upon the recommendation of the Community Ministry Team. A representative from the Association will also be designated as a signator on the account in the event that one of the co-signers is incapacitated or unavailable.

The financial secretary of the Association will maintain a copy of all bank statements for purposes of audit, and the Director of Operation Assist will maintain a file on premise of monthly bank statements and all bookkeeping records in a manner that will facilitate auditing.

Accountable Reimbursement Policy

In accordance with IRS regulations 1.162-17 and 1.274-5(e), the Waco Regional Baptist Association maintains an accountable reimbursement policy for all its employees and persons working in ministry areas.

The Association will reimburse reasonable ministry-related business expenses. Subject to budget limitations, such expenses will include:

1. Business use of automobile, up to the current IRS standard mileage rate;
2. Business travel to attend training, conferences and workshops related to the functioning of Operation Assist;
3. Fees for maintenance of licensure required to comply with city and state requirements and fees for participating in training, conferences and workshops related to the functioning of Operation Assist..

In the absence of such receipt or invoice, no reimbursement will be made

The employee will account for each allowable expense in writing at least every thirty (30) days. Documentation will include the amount, date, place, and business purpose and business relationship of each expense. A receipt will accompany the documentation. Mileage reimbursement may be submitted electronically, but IRS acceptable written documents must be on file recording exact odometer readings.

Under this accountable arrangement the Association will not report reimbursed amounts as taxable income on the employee's Form W-2. The employee should not report reimbursed amounts as income on Form 1040.

Undesignated or Unrestricted Funds

Each year a spending plan will be submitted to the Community Ministry Team in the form of a budget for Operation Assist. This budget will reflect past budget needs and expenditures, but will also reflect the goals of the ministry for any given year. The goals and budget of Operation Assist will reflect consultation by the Director of some subset of the Community Ministry Team. The Community Ministry Team will be responsible for recommending adoption of the budget at the annual meeting of the Association.

The members of the Association may bring amendments to the budget as provided for in the by-laws of the Association and may authorize the Community Ministry Team to adjust items within the budget as necessary and report such changes to the Administrative Team of the Association in printed form. The Administrative Team will oversee any changes that need to occur between annual meetings as provided in their responsibilities under the by-laws of the Association.

Designated Funds and Gifts

Designated gifts for ministry items are currently available to Operation Assist. The director will note all designated funds on monthly reports and the balance of such funds. The financial secretary of the Association will maintain a list of contributors and a record of their contributions to meet Internal Revenue Service record-keeping requirements. The Director of Operation Assist will provide necessary records for this purpose.

In consultation with the Community Ministry Team, the Director will periodically review the procedures for how a designated fund is to be used, and should a change need to be made for the use of designated funds, a recommendation may be brought to the Administrative Team for review. Such a recommendation must meet the following:

1. The procedures on how the fund will be closed.
2. The recommendation should include a statement that should any funds remain when the designated account is closed; the donor and or donors have been notified that the remaining funds are being transferred to another designated account or to the general budget.

The Director of Operation Assist will work to honor the intention of donors who have provided medical equipment to Operation Assist. However, in consultation with the Community Ministry Team, if a donated item is deemed unusable, the Director reserves the right to use or dispose of equipment in a way that most benefits ongoing ministry.

Reserve Fund

The goal of Operation Assist is to practice good stewardship in utilizing available funds. The goal of Operation Assist is also to provide benevolent ministry in a timely fashion. The director of Operation Assist will consult with the Community Ministry Team as to the maintenance of reserve funds and the basis for spending accumulated funds.

Referral Activities

Assisting persons in financial need is a continuing mission of the church. The director of Operation Assist may work with the Community Ministry Team to develop guidelines for ways in which churches may further help persons who need more aid than Operation Assist can provide. This may include referral to churches as well as to community agencies.

Should Operation Assist refer persons to churches, the following documentation should be provided for accurate record keeping and should be retained as a permanent record according to Internal Revenue Service guidelines for nonprofit organizations.

1. A complete description of the assistance needed.
2. The purpose for which the assistance was recommended.
3. How the recipients were selected, and any relationship between the recipient and employees of Operation Assist.
4. The name, and address of the person requesting assistance and the specific amount requested.

Volunteer Management And Capacity Building Planning

In consultation with Association resources, and the Community Ministry Team, the Director will develop and implement a health and safety training plan for all volunteers and associational personnel.

In consultation with Association resources, and the Community Ministry Team, the Director will develop and implement a volunteer training plan for the specific tasks of intake procedures, food management, and clothing storage processes including management of inventory when volume deliveries are made.

In consultation with Association resources, and the Community Ministry Team, the Director will develop a system for acknowledging volunteer participation and soliciting volunteer participation in Operation Assist's efforts at continuous improvement.

Specific Requirements for Food and Medical Equipment Distribution

Food Pantry

Operation Assist is currently a member partner of the Capital Area Food Bank (CAFB). As a partnering agency, it will follow all of the membership requirements as detailed in the policies and procedures of that institution. The major areas of responsibility are summarized below, but the specific policies and procedures outlined in the manual of CAFB must be followed completely.

It is the express responsibility of the Director to stay updated on all changes to CAFB requirements and to local ordinances. This includes staying current for all training requirements to maintain a Level 3 designation.

Absence of Discrimination

The Director shall provide food in the absence of discrimination. All food will be distributed for charitable purposes. While donations for purchase of food are encouraged, no donated food item will be resold. **No food will be taken by any volunteer or staff member unless that person has followed all normal intake procedures of Operation Assist. The only exception will be for free-of-cost items and perishable products such as excess bread products or produce.**

Maintain Certifications as Director of a Food Pantry

The Director will

- 1) Maintain training for certifications required by the Public Health District and all applicable rules for food handling operations
- 2) In consultation with Association resources, participate in training to stay current in developments for on-site supervision of food pantries

The Director will keep the Association posted of all anticipated training so that adequate coverage may be provided for the food pantry and clothing distribution site during absence for training. In consultation with the Community Ministry Team, the Director may identify additional volunteer personnel to receive training so that a certified person is available in the Director's absence.

Inventory Management

In consultation with the Community Ministry Team, the Director will establish guidelines for the distribution schedule of food items based on records of new and returning clients served by family size for each day, week, and month.

Specific Bookkeeping Requirements Of The CAFB

As a partner agency with CAFB, Operation Assist will maintain all CAFB related documents for a period of three years and 90 days on premise. These records should be easily located and well marked. (The specific requirements for these records **are detailed**

in the CAFB policies and procedures document and its addenda, which should be kept in an accessible location for reference by the Director)

These include the following:

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- Client information sheets
- Picking slips
- Temperature logs
- Monthly invoices
- Complaint log

Medical Equipment Loan Program

Because of increasing awareness of health and safety issues associated with donated medical equipment, only a limited inventory of equipment will be stored at Operation Assist and made available through a lending program.

Definition of Equipment and Sanitation Guidelines

The medical equipment inventory will consist of wheelchairs, canes, walkers, and crutches. The Director will assess all donated items before accepting inventory to make sure that equipment is in good working condition. All surfaces of donated equipment will be wiped down with disinfectant at the time of donation.

The Director of Operation Assist will make reasonable efforts to accommodate drop-off of donated equipment, but donors should be encouraged to bring equipment during the regular operating hours of Operation Assist. The Director will establish with volunteers reasonable limits for pick-up by Operation Assist of donations, recognizing limits on volunteers and monetary resources.