

**Farmington Hills Church of God  
Revolution Youth Ministries  
Youth Account Guidelines**



The purpose of youth accounts is to support the youth ministry of Farmington Hills Church of God ... enabling youth to fund their participation in church-sponsored and church supported activities, retreats, trips, etc.

- All funds in youth accounts are the property of Farmington Hills Church of God and the accounting system is subject to the approval and oversight of the Finance Committee.
- Youth Accounts are maintained for all youth actively participating in the Farmington Hills Church of God Revolution Youth Ministries activities.
- Youth Accounts will be created for all incoming 5<sup>th</sup> graders in January of the year that they will become eligible to be involved in the youth ministry. This will allow all 5<sup>th</sup> graders to participate in youth fundraisers prior to their involvement in other youth activities.

***Youth Account funds are raised by...***

- ◆ Participation in fund-raising events
  - The method of allocation of funds from fund-raising events is subject to the approval of the youth counselors specific to each event. Some events will allow for “equal distribution” and other events will reflect a “reward for effort.” (Example: If we are selling candy bars a person selling more candy bars is going to make more money than those who sell less candy bars)
  - The first 10% of all fundraising profits will go to a Youth tithe account. The tithe account is used for the purchase of mission project supplies.
  - All youth and adults working at a fund-raising event should check-in with the Youth Pastor or Revolution Youth Ministries treasurer prior to beginning work. All youth and adults must also check-out. This will ensure that an accurate list of workers and effort is recorded.
  - All parents working at a fund-raising event determined to be “reward for effort” will have their effort applied to their child/children in the youth ministry. Changes to this allocation must be given to the Youth Pastor or the Revolution Youth Ministries treasurer at check-in.
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Non-Charitable Gift

- The donation must be submitted to the Youth Pastor or Revolution Youth Ministries Treasurer with instructions about how the gift should be used. This donation can be given to a specific youth(s) or event(s).

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◆ Credit/Overage from events

- Occasionally a youth event's expenses end up being less than initially budgeted or estimated.
  - If the overage amount is less than \$50 in total for an event, the money will be re-allocated to the General Youth fund.
  - If the overage amount is greater than or equal to \$50, all youth for that event will be credited a portion of the overage. The overage will be split based on the amount paid by each participant. The overage amount will be placed in the Youth Accounts of the participants.

***Reimbursement of Expenses***

- ◆ All expenses for reimbursement must be submitted to the Youth Pastor or Revolution Youth Ministries Treasurer within 60 days of the expense occurring.
- ◆ Reimbursement submission must include all receipts for the amount being reimbursed and a completed request form.
- ◆ Mileage reimbursement must include the beginning and ending mileage. Mileage reimbursement will be made at the current year's IRS rate.
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- ◆ Funds can be used only for a payment for a church sponsored or church supported events. (see Examples of Church Sponsored and Church Supported Youth Ministries)
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- ◆ Revolution Youth Ministries Youth Account funds cannot be transferred to other Revolution Youth Ministries youth accounts (with the exception of siblings).

***Examples of Church Sponsored and Church Supported Youth Ministries:***

- ◆ State and International Youth Conventions
- ◆ Other retreats, missions trips, etc. (e.g. Spring Hill, Pontiac Rescue Mission)
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- ◆ There is no opportunity to “cash out” or “spend” funds in a youth account.
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  - All youth and adults working at a fund-raising event should check-in with the Youth Pastor or Revolution Youth Ministries treasurer prior to beginning work. All youth and adults must also check-out. This will ensure that an accurate list of workers and effort is recorded.
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Revolution Youth Ministries  
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Revolution Youth Ministries  
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Revolution Youth Ministries  
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  - The method of allocation of funds from fund-raising events is subject to the approval of the youth counselors specific to each event. Some events will allow for “equal distribution” and other events will reflect a “reward for effort.” (Example: If we are selling candy bars a person selling more candy bars is going to make more money than those who sell less candy bars)
  - The first 10% of all fundraising profits will go to a Youth tithe account. The tithe account is used for the purchase of mission project supplies.
  - All youth and adults working at a fund-raising event should check-in with the Youth Pastor or Revolution Youth Ministries treasurer prior to beginning work. All youth and adults must also check-out. This will ensure that an accurate list of workers and effort is recorded.
  - All parents working at a fund-raising event determined to be “reward for effort” will have their effort applied to their child/children in the youth ministry. Changes to this allocation must be given to the Youth Pastor or the Revolution Youth Ministries treasurer at check-in.
  - All non-parents and non-youth working at a fund-raising event determined to be “reward for effort” must inform the Youth Pastor or the Revolution Youth Ministries treasurer at check-in if they wish for their effort to be applied to a specific youth. If no notification is given, the time will not be counted in the reward for effort breakdown.

**Farmington Hills Church of God  
Revolution Youth Ministries  
Youth Account Guidelines**



◆ Donations

Charitable Gift (tax deduction)

- The donation must be submitted to Farmington Hills Church of God and designated for Revolution Youth Ministries. The donation will be processed by the Church and appear on the annual giving statement. This donation cannot be given to a specific youth(s) or event(s).

Non-Charitable Gift

- The donation must be submitted to the Youth Pastor or Revolution Youth Ministries Treasurer with instructions about how the gift should be used. This donation can be given to a specific youth(s) or event(s).

◆

◆ Credit/Overage from events

- Occasionally a youth event's expenses end up being less than initially budgeted or estimated.
  - If the overage amount is less than \$50 in total for an event, the money will be re-allocated to the General Youth fund.
  - If the overage amount is greater than or equal to \$50, all youth for that event will be credited a portion of the overage. The overage will be split based on the amount paid by each participant. The overage amount will be placed in the Youth Accounts of the participants.

***Reimbursement of Expenses***

- ◆ All expenses for reimbursement must be submitted to the Youth Pastor or Revolution Youth Ministries Treasurer within 60 days of the expense occurring.
- ◆ Reimbursement submission must include all receipts for the amount being reimbursed and a completed request form.
- ◆ Mileage reimbursement must include the beginning and ending mileage. Mileage reimbursement will be made at the current year's IRS rate.
- ◆ Reimbursement of Expenses will be made directly to the requestor.

**Farmington Hills Church of God  
Revolution Youth Ministries  
Youth Account Guidelines**



***Personal Youth Account funds ...***

- ◆ Funds in a Youth Account are dispersed by a request submitted at least 5 days prior to an event. Requests may be submitted in the following manners:
  1. E-Mail message to the Revolution Youth Ministries Treasurer.
  2. E-Mail message to the Revolution Youth Ministries Youth Pastor.
  3. Written request placed in the Revolution Youth Ministries Treasurer mailbox in the Church Resource Room.
  4. Written request placed in the Revolution Youth Ministries Youth Pastor mailbox in the Church Resource Room.
- ◆ The cost of events and associated meals can be funded by youth accounts included in the original cost of the event. At no time will youth account funds be used for spending money: e.g. souvenirs, arcade, or additional food money.
- ◆ Funds can be used only for a payment for a church sponsored or church supported events. (see Examples of Church Sponsored and Church Supported Youth Ministries)
- ◆ Youth Account Funds may be used to pay for friend(s) to attend a church sponsored or church supported event provided that the youth attends the event with the friend(s).
- ◆ Revolution Youth Ministries Youth Account funds cannot be transferred to other Revolution Youth Ministries youth accounts (with the exception of siblings).

***Examples of Church Sponsored and Church Supported Youth Ministries:***

- ◆ State and International Youth Conventions
- ◆ Other retreats, missions trips, etc. (e.g. Spring Hill, Pontiac Rescue Mission)
- ◆ Ministries of the Church of God in MI (e.g. Michigan Singers, Warner Camp)
- ◆ Day Trips by the Youth Ministry (e.g. Cedar Point, Parks, etc.)
- ◆ Other Events by the Youth Ministry (e.g. Putt-putt, Laser Tag, Swimming, etc.)

**Farmington Hills Church of God  
Revolution Youth Ministries  
Youth Account Guidelines**



***Closing of Youth Accounts ...***

- ◆ A Youth Account is automatically closed after a youth is no longer involved in the ministries of the church or youth for a period of 6 months or in September following graduation of the youth from high school.
- ◆ Funds in Closed Youth Accounts will automatically transfer to the youth accounts of sibling(s) involved in the youth ministry. In the case, when more than one sibling remains in the youth ministry, the amount will be split equally.
- ◆ Funds in Closed Youth Accounts where a sibling is not involved in the youth ministry will be transferred to the General Youth fund.
- ◆ There is no opportunity to “cash out” or “spend” funds in a youth account.
- ◆ Transfer of Youth Account to another church:

A Youth Account can be transferred to another Church of God (Anderson, IN) congregation that has similar documented youth accounting procedures.

- Youth Account transfers will be awarded at a level of 40% of accrued value (recognizing that many other church members and youth were partners in the fund-raising efforts.)
- The remainder (60%) of the youth account will be transferred to the General Youth fund.
- Requests for transfer must be submitted at least 1 week prior to the closing of a youth account. Requests may be submitted in the following manners:
  - E-Mail message to the Revolution Youth Ministries Treasurer.
  - E-Mail message to the Revolution Youth Ministries Youth Pastor.
  - Written request placed in the Revolution Youth Ministries Treasurer mailbox in the Church Resource Room.
  - Written request placed in the Revolution Youth Ministries Youth Pastor mailbox in the Church Resource Room.

In situations where the receiving Church of God (Anderson, IN) congregation does not have documented youth accounting procedures but does maintain youth accounts...

- Youth Account transfers will be awarded as stated above with the stipulation that the transferred money will only be used for Church sponsored events.
- The receiving church/youth pastor must agree to the stipulation in writing and submit the agreement to the Revolution Youth Ministries Youth Pastor.

In all other cases, Youth Accounts cannot be transferred to other churches or ministries.

- ◆ All closing of Youth Accounts and transfers of remaining funds are final.

**All funds in youth accounts are the property of Farmington Hills Church of God and the accounting system is subject to the approval and oversight of the Finance Committee. The Finance Committee has approved these Guidelines on 02/17/2003 and reserves the right to modify the guidelines as deemed necessary.**