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May 2024 Edition

# Who's Counting? By Jamie Reynolds

Let's be honest, none of us believe that anyone in our church is taking money, and we would never want them to think that we even suspect that they are. But for their own protection, for wise stewardship of the finances, and for God's glory – we should seek to be good stewards of what He has entrusted us with (Luke 16:11).

So, what can we do to prevent this type of sin from creeping into our church?

- --Safeguards in our financial processes. These are the first lines of defense in financial protection. Safeguards like always having at least 2 non-related members to count church offerings, only paying bills by check (never cash), and limiting access to church credit card(s), with a separate person than the card user(s) to receive and record all receipts and reconcile all statements.
- --Accountability for those responsible. This relates very closely to the safeguards item but adds another layer of protection for those who are responsible for receiving, counting, depositing and disbursing funds. "Multiple eyes" and segregation of duties are fundamental aspects of accountability. In other words, a church treasurer should not be on the counting committee, and someone who counts and lists incoming checks should not be tasked with reconciling the bank statement.
- --Checks and balances in recording/reporting of finances. How the church's finances are recorded, tracked, and reported to the finance committee and the church as a whole should be an open book. On a regular basis (monthly preferred) *someone*, in addition to the treasurer or financial secretary, should receive from them the "check register" component of whatever computer software or paper register/ledger they are using for financial records. That *someone* could be the finance committee, deacon board, or Executive Pastor utilize whatever system your church has in place (or can put in place) to bring that level of checks and balances into your recording and reporting system.

This is a tiny tip of the iceberg of what we all can and should do in terms of financial accountability and best practices in the church. There is a wealth of information available on the KBC website at <a href="https://www.kybaptist.org/church-financial-benefits/">https://www.kybaptist.org/church-financial-benefits/</a>, and Don Spencer is a fantastic resource person for all kinds of financial matters. You can reach him at <a href="mailto:don.spencer@kybaptist.org">don.spencer@kybaptist.org</a>

Frankly, these are all things we should do. Safeguards, accountability, and checks/balances are good protections. But I liken them to the lock on the front door of your house. The lock on the front door of your house will keep honest people from going in and taking your stuff. You have removed the immediate temptation. Unfortunately, a determined thief will not stop at the front door – they will go around back and bust out a window.

We should all keep our front door locked in terms of insuring the most basic of protections. It will keep the honest person away from temptation, and when the determined thief does show up, it will ensure that they are caught sooner, and that the loss is minimal.

Jamie Reynolds is the associational mission strategist of the Three Forks Baptist Association in Hazard.

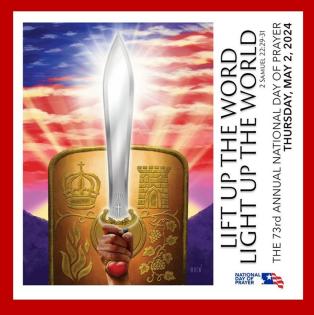


## **May Calendar of Events**

- 2- National Day of Prayer, 12:00 Noon, Justice Center
- 4- State Children's Bible Drill, 9:00 p.m., Marion BC
- 6- Mission Board Meeting
- 12– Mother's Day
- 25- LRBA Golf Tournament, 7:30 a.m., Boots Randolph Golf Course
- 27– Memorial Day (Office Closed)

### PLEASE JOIN US

#### FOR THE NATIONAL DAY OF PRAYER SERVICE



THURSDAY, MAY 2ND, 12:00 NOON TRIGG COUNTY JUSTICE CENTER

**LRBA Fellowship Golf Scramble** May 25, 2024 8:00 a.m. Shotgun Start **Boots Randolph Golf Course** 

Four Person Team—Best Ball Cost \$40.00 per person/ \$160.00 team (Includes green fees, cart, lunch & prizes)

**DEADLINE FOR TEAM SIGN-UP MAY 1st** 

#### **FINANCIAL REPORT FOR APRIL**

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Treasurer: Louise Fuller 4/25/24



Michelle Thomas – 5/12