

Normative Fiscal Practices of the SW Association

The Southwest Association annually receives support from Association Churches on a per capita basis, along with other financial gifts, for the purpose of underwriting the Association's ministry, supporting our covenantal partners, and extending grants for benevolent purposes. These generous resources, received from our local churches and from faithful individuals, have been consecrated by prayer as nothing less than offerings unto God. As such, the Executive Committee of the Southwest Association bears a particular fiduciary responsibility for using these resources prudently and in keeping with both the purposes for which they were given and the mission responsibilities entrusted to the Association. The following practices have been adopted as guidelines for our stewardship.

1. All deposits, check writing, and accounting for the funds of the Southwest Association shall be conducted through the Wisconsin Conference.
2. A treasurer elected by the Southwest Association shall report monthly on our financial condition to the Executive Committee, and annually to the Association.
3. An annual budget shall be developed by the Executive Committee for recommendation and adoption by the Southwest Association, based upon a per capita rate sufficient for full funding plus the maintenance of undesignated reserves adequate for cash flow purposes.
4. The budget shall include all anticipated costs for the Association's programming, including funding for operations provided by the Wisconsin Conference at the rate established by the Wisconsin Conference.
5. The budget shall include the cost of travel and honoraria for any major speaker(s) at the Association's Annual Meeting, with all other meeting costs underwritten by registration fees.
6. The budget shall give priority to underwriting the costs of the Church and Ministry Team, including but not limited to seminary scholarships, boundary training, psychological examinations, response team expenses, attorney fees, programs to nurture those preparing for ministry, programs of pastoral care for clergy, and the Wisconsin Conference program for interim ministry training.

7. In keeping with the Southwest Association's constitution and the nature of Associations as defined in the constitution of the United Church of Christ, the budget shall include funding for grants to help resource the ministry of local churches within the Southwest Association.
8. Grants to local churches will be at the discretion of the Executive Committee or at the discretion of another committee of the Southwest Association designated by the Executive Committee.
9. On an annual basis, based on the level of funding made available from the Association's budget, the Executive Committee shall determine the maximum amount which may be requested for each type of grant.
10. For a grant in support of a denominational, ecumenical, interfaith, or community organization, the request must come from a local church of the Southwest Association.
11. The budget shall include funding for scholarships at outdoor ministry events sponsored by UCCI, such funding to be given directly to UCCI on the basis of the number of Southwest Association participants in the event.
12. The budget shall include funding for individual clergy scholarships, based on need, to participate in the Wisconsin Conference Community of Practice program, and other development groups sponsored by the Southwest Association.
13. Individuals shall be reimbursed for expenses authorized by the Executive Committee, but in no instance will an advance be granted toward expected expenses.
14. The Executive Committee may fund unexpected expenses from undesignated reserves.
15. The Executive Committee may respond to requests for grants, not covered in the above practices, at its discretion, from undesignated reserves.
16. The Southwest Association's per capita rate shall be set at level sufficient to underwrite the budget of the Association and to maintain a fund balance of \$25,000 in undesignated reserves for cash flow purposes.
17. An annual financial audit of the Southwestern Association's finances shall be conducted as part of the comprehensive audit of the Wisconsin Conference United Church of Christ.

Adapted March 6, 2014