

## Legal/Administrative

Handling offerings - Any church that takes an offering should have at least two unrelated adults counting the offering together. This offers protection to the counters and to the church. Counters should track the contributor, the type of contribution (if designated, what the designation is), the date and the amount. This is necessary information for properly recording a charitable contribution at year end. A bank account should be set up (using the FEIN) for all offerings. Deposits should be made promptly and recorded by a third person (financial secretary/treasurer) in the books.

Donor records/receipts - [Charitable Contributions](#)

Paying bills - It is best if a church sets up a bank account requiring two signatures for any check of any amount. This offers protection to the check writer/signer and to the church. All checks should be recorded promptly. Bank statements should be reconciled monthly by someone who does not write/sign checks.

Simple financial reporting - Church books can be kept on paper, in a spreadsheet or even with a simple accounting package (Quick Books). The important factor is providing a financial report that can show offerings (designated and undesignated should be reported separately), and expenses (usually by category). A financial report should be made available to all members at the close of every month. A church should acknowledge that financial reports are complete/accurate. Member requests for printed reports should be honored.

### [Child care worker screening](#)

Liability insurance - It is important to properly protect a church and its leaders. Three companies that specialize in insurance for churches are Church Mutual ([churchmutual.com](#)) Brotherhood Mutual ([brotherhoodmutual.com](#)) and GuideOne ([guideone.com](#)). Other insurance companies can offer the same types of coverage.

[Tax Guide for Churches and Religious Organizations](#) - required record keeping, handling minister's pay

### [Performing marriages in IL](#)

(750 ILCS 5/209) (from Ch. 40, par. 209)

Sec. 209. Solemnization and Registration.)

(a) A marriage may be solemnized by a judge, . . . by a public official whose powers include solemnization of marriages, or **in accordance with the prescriptions of any religious denomination**, Indian Nation or Tribe or Native Group, provided that when such prescriptions require an officiant, **the officiant be in good standing with his religious denomination**, Indian Nation or Tribe or Native Group.