



DESIGNATED GIVING POLICY OF ROCKPOINTE CHURCH

(these guidelines are currently under review)

Our desire is for RockPointe attendees to give to support the general budget fund, which is our spending plan of church priorities, made in advance of the fiscal year. However, sometimes an individual or organization gives to RockPointe with a requested use: a designated gift, also called directed, restricted or earmarked giving.

The IRS has published numerous rules that govern the acceptance of these gifts. On top of IRS regulations, RockPointe has built guidelines on how we can receive those funds and how those will be released. When a contribution comes with a designation (ie Missions), our policy is to treat that designation as a request. When the request meets a pre-determined purpose of RockPointe Church, program or ministries that we already support, or a need we would generally strive to meet, we will do everything possible to honor the requested designation. If the request is outside the scope of our current scope, the finance office will contact the contributor, explain why it doesn't match an intended use, and offer to return the funds. Restricted giving is generally a charitable gift for tax purposes, and therefore the gift cannot be in exchange for goods or services. One possible exception identified to "received service" by the IRS is a church-sponsored mission trip. A mission trip donor should consult with a tax professional and decide if they wish to claim this as a charitable gift for income tax purposes. RockPointe Church does not identify payments for a donor's own mission trip, nor those of household family, as charitable contributions; we instead defer that decision to the donor. Ministry leaders should be familiar with these IRS guidelines and plan mission trips with these in mind. RockPointe employees should not offer tax advice to donors. When a designated gift is made to the church, those funds are held in separately-identified Restricted Funds. Unless requested otherwise by a ministry leader or elder, the Executive Pastor, Senior Pastor and Finance Director will review the balances in each restricted fund. If the fund matches a previously identified program, ministry, or capital expense, those funds may be matched (released) to cover actual expenses. In the rare occasion that funds exceed actual expenses, or are directed toward a new work, the appropriate ministry leader will be made aware of funds and consulted on their use. Designated funds will not be "credited" to a ministry department as additional income. RockPointe Staff should not solicit funds for their own initiatives, capital projects or other needs. RockPointe cannot honor "pass through giving". If a donor wishes to fund a third-party organization, those funds should bypass the church and go directly to the organization.

In summary, while every effort will be made to honor a requested designation, funds given to RockPointe are released of obligation upon receipt and will used at the discretion of the church.