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## GIVING POLICY

- Pahrump Community Church complies with all legal standards of charitable contributions.
- All giving shall be handled in accordance to the Pahrump Community Church Constitution, Article VII: Financial Policy.

### 1. UNDESIGNATED GIVING

- As PCC funds all approved ministries through the annual budget, donors are strongly encouraged to donate to the general fund of the church. All such giving is considered “undesigned”.

### 2. DESIGNATED GIVING

- A. Designated giving donations may be accepted for existing ministries/projects/funds (Missions, Youth, Sunday School, New Building, etc.) as established by PCC elected leadership. Donors may not create designated funds apart from leadership approval.
- B. If a designated gift does not fit this policy, the donor will be requested to consider how the gift can be redirected to best fit the needs of the church. In the event the donor and church leadership cannot come to an agreement, the leadership will respectfully return the gift to the donor.

### 3. NON-CASH GIFTS

- A. Non-cash gifts to the church will be acknowledged with a letter of appreciation which can be used by the donor for tax purposes. IRS rules dictate that the church will include a description of the non-cash gift but not a monetary value. For tax purposes, the donor must provide proof of value to the IRS. (Refer to IRS Publication 526.)
- B. All non-cash gifts become property of the church and may be used or sold at the church’s discretion. The church reserves the right to either accept or refuse any non-cash gift.

### 4. OVERSIGHT

- A. Unused designated funds for approved ministries will be “rolled over” into the next calendar year.
- B. All funds remain under the specific and general oversight of PCC elected leadership.

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Adopted on April 15, 2012  
retroactive to January 1, 2012