



Sample Policy Manual

For the Local Church

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This manual has been prepared on the basis of laws and legal risks which prevail in the USA. Metropolitan Community Churches outside the USA are encouraged to adapt information from this manual as may be useful, and should modify the content as appropriate to local and national laws and pertinent legal risks.

Disclaimer: Nothing in the pages of this document is to be construed as legal advice, nor should this Sample Policy Manual, in part or whole be relied upon in any legal context, without the express, written advice of an independent and qualified attorney. Neither the authors nor the UFMCC assume any liability for any users' reliance on the information contained in this manual.

AUTHOR'S NOTES

Church leaders can better lead when good, up-to-date policies are in place and utilized, as such free them to focus on the critical rather than the mundane issues of leadership. Without them our leaders are sure to waste time, possibly make mistakes, or fail to focus on what is important.

When no or too few guiding policies are in place, leadership's efficient and effective function is significantly impaired by the need to address each instance of decision-making on a stand-alone basis. When a subject is dealt with more than two or three times, a well thought through policy should be developed and implemented so the church's needs can be met in a consistent way and the leaders' skills may be more productively applied.

What is offered here is neither a perfect nor an all-inclusive document; instead, it is intended as a starting point for churches creating (or perhaps reviewing) a Policy Manual.

Adapt this policy manual to meet your needs. Every church is different – size, culture, theology, style, approach, etc. What is presented here is a generic sample, and what follows is just *one way, not necessarily the best way*, to organize or structure your church. I hope that the listing of different subjects, policies, and context information will assist you in thinking through and making decisions about what should be in your church policies.

Policies are used to explain the how to's of your church Bylaws. They are sometimes called Standard Operating Procedures. In MCC, the membership approves local church Bylaws and the Board of Directors approves the Policy Manual. The Board can also make revisions to the policies as needed.

Church Size Considerations

Small Churches – if you rent a space in which to worship, you probably won't need Facilities policies related to renting out the Social Hall and the like. Hopefully, the time will come when you will have your own space and it is important to learn what you will need. Delete the sections that don't currently apply to your situation and know that you can access the Sample Policy Manual on the MCC website if/when you need it in the future.

Terminology

Your church may apply different processes or use different descriptive language for the various items discussed in this document. **You are encouraged to adapt this Sample Policy Manual to meet your needs.** I have chosen to write using a Council of Ministry approach to leadership, but I know that some churches employ the Leadership Council style and still others use different approaches. There are differences in staff structure, as well; some churches only have a Pastor on paid staff, while others have numerous paid staff including an Administrator. Again, adapt the language and sample policies to meet your requirements.

Once your Board has tentatively approved your church Policy Manual, have it **reviewed by an attorney who has the expertise necessary to verify that it complies with the laws of your state and also gives your church the protection it needs.**

I want to thank all the churches that sent me their Policy Manuals/SOPs. Special thanks go to: Imago Dei MCC, MCC Los Angeles, New Light MCC, MCC of the Spirit, MCC Louisville, St. John the Apostle MCC, Peninsula MCC, MCC of Greater St. Louis, and to all of the pastors who confessed that their churches do not have written policies. I also want to express my appreciation to Marsha Warren, Rev. Dr. James Burns, Rev. Dr. Neil Thomas, Barb Crabtree, Rev. Margaret Walker, Rev. Elder Dr. Nancy Wilson

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Quick Start the Policy Manual

Creating a Policy Manual for your church is a major project and can feel overwhelming. Consider the following steps to get you started.

- Step 1.** The Board of Directors establishes a Policy Manual Committee. The committee might be made up of the Board of Directors or a separate committee which includes one or two Board members and the Pastor.
- Step 2.** The mission of the Policy Manual Committee is to draft a Policy Manual for review and approval of the Board of Directors.
- Step 3.** The Board and Committee must overwhelmingly agree in principle to the need for a written and approved Policy Manual.
- Step 4.** The Policy Manual Committee commits to seek input from church leadership prior to the final proposal going before the Board for approval.
- Step 5.** The Policy Manual Committee will first read and discuss the Introduction and Chapter 1. of the Sample Policy Manual to make sure there is an understanding of concept, purpose and scope.
- Step 6.** Committee members will review the Sample Policy Manual and individually mark what topics(Chapters/Sections) they think apply to their church now or will apply within the next three years. Discuss and work as a committee toward consensus regarding which topics to include.
- Step 7.** Create subcommittees or work as a committee-of-the-whole to go through each topic area to see if the policy is worded in a way that works for your church, modify as needed.
- Step 8.** Once the Policy Manual Committee is in agreement as to the topics and wording of your draft Policy Manual, seek input from the Board of Directors and other leadership; make changes as needed. Repeat this step until you have general consensus.
- Step 9.** When the Policy Manual has been reviewed by leadership and the Board and has general consensus it goes to the Board of Directors for official vote. This might be followed by a congregational forum to inform the congregation and answer any questions.
- Step 10.** Have the Policy Manual reviewed by the church attorney.
- Step 11.** Distribute the Policy Manual to all leaders of the church.
- Step 12.** Offer training to ensure leadership understands the policies and how to implement them.



Metropolitan Community Church

_____ (Name of Church) _____

POLICY MANUAL

Approved (Date)
(Name of Church) Board of Directors

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Chapter 1 Introduction

Policy and Purpose

Policies discussed here are general statements of direction and purpose that allow users to exercise good judgment in the daily operation of the church and promote the efficient use of resources in the congregation. Policies explain what and why things are done. Procedures explain how things are done.

Policies and procedures are not meant to be restrictive, but to offer parameters within which we may organize and develop our common life and witness to the Gospel. We hope that these reflect our understanding that we are a faith community grounded in a covenant relationship with God and with one another that allows all to grow into full maturity. Our policies and procedures will also reflect our church's vow to strive for justice and peace and to respect the dignity of every human being.

It is hoped that every member will help in the continued development of these covenant agreements that grow out of the Bylaws of our church and Metropolitan Community Churches (UFMCC), our Vision and Mission Statements and Core Values as well as the continued work of our Board of Directors and Ministry/Program Leaders.

This resource is designed to help our leadership with the effective management of our church and its ministry, with decision-making, and with accountability. Additionally, this tool will contain information that will facilitate our management of legal risks and help us shield our church and its leaders from possible litigation.

The Bylaws of UFMCC and the Bylaws of (Name of Church) govern all policies contained herein. Any policy in conflict with UFMCC or (Name of Church) Bylaws shall be superseded by those Bylaws. These policies and their application are intended to comply with all applicable federal and state laws and regulations.

This manual supersedes any previous manual and/or written or unwritten policies. (Name of Church) reserves the right to establish, administer, change or eliminate policies, guidelines, benefits and procedures at any time.

Goals and Objectives

This manual is designed to:

- Help our church leadership with decision-making
- Help our church leadership with accountability (i.e., trustworthiness, dependability, reliability, independent action, etc.)
- Help us manage legal risks and protect us and our church from litigation

Scope

The (completely spelled out Name of Church) Policy Manual consists of four (4) sections:

Chapter 1 Introduction

The Introduction outlines the goals and objectives of the manual along with its scope. It includes information on who approves the policies and how the manual is to be maintained.

Chapter 2 Guiding Documents

All policies and procedures are based on a number of key documents: the local church Bylaws, the Bylaws of UFMCC and our local church Vision and Mission Statements and identified Core Values. These documents or their website links are provided here so that all leaders and staff (paid and volunteer) will have easy access to them. Having a clear understanding of these documents will lay a foundation for understanding and implementing the policies that follow.

Chapter 3 Policies & Procedures

Policies and procedures are invaluable for identifying and delegating responsibilities, preserving a consistent level of quality performance, and protecting church leaders and the congregation. Policies will cover broad areas such as leadership, ministry/program, facilities, finances governance and general administration. Procedures will explain how things are to be done.

Chapter 4 Employee Handbook

As a church begins to hire employees, it becomes critical that we develop and maintain an official Employee Handbook. This Handbook will address and guide the employee(s) in a broad range of employment related issues. Employees are required to follow all policies and procedures found in the Policy Manual including the Employee Handbook.

Policy Approval Process

An official policy creation, review, acceptance, and update process has been created so that everyone in the church can understand the policy process.

The life cycle of a policy is:

1. A policy need is identified by the congregation, Pastor, Board of Directors or Ministry/Program leaders.
2. A draft is created by the staff and reviewed by the Board of Directors; input is sought from those most affected.
3. Once in final form it is presented to the Board of Directors for approval.
4. The policy is distributed and added to the Policy Manual by the Clerk of the Board of Directors.
5. The policy may be revised by the Board of Directors at some later date.
6. The policy may be rescinded by the Board of Directors at some later date.

Manual Maintenance

The Policy Manual will be reviewed annually—the process will begin in (month)— by the staff and Board of Directors to see if any changes need to be made. All proposed revisions must be approved or rejected by the Board of Directors and noted in the Board minutes.

Revised policy statements will be issued to all manual holders using print or electronic means. The person responsible for maintaining the manual and any policy statements held on the Intranet, local area network or stand-alone PCs will keep a current list of all manual holders.

All revisions to the Policy Manual will contain the date of the Board of Directors meeting when the revision was adopted. The Board's minutes for that meeting will include complete statements of any new, rescinded or amended (reflecting both removed language and new wording) policies or procedures. A rationale may be noted in the Board minutes.

When revisions are issued, all pages for the given chapter or section will be reissued unless the numbering is not affected and then only the affected pages need be distributed.

Chapter 2 Guiding Documents

When you go about building a house, you first lay out your plan and then build your foundation. Every MCC has a set of church Bylaws, many have Mission and Vision Statements and a list of Core Values; yet too often church leaders have not read, do not know how to access, or perhaps are not even aware of these foundational articles of the local church.

If all of a church's guiding documents are presented collectively rather than in isolation, they will better serve the leadership, and ultimately the church itself, by providing the big picture of our ministry/program.

The documents suggested for inclusion are:

Bylaws

The legal corporate documents of the denomination and local church.

MCC (UFMCC) Bylaws

<http://ufmcc.com/download/mccbylaws/UFMCC%20Bylaws%20as%20of%20June%202010.doc>

(Name of Church) Bylaws

(Insert here either the link to or the full text of your local church Bylaws)

Mission Statement

A short official statement that an organization makes about the work it does and why it does that work. It normally includes the organization's name, a list of what services it provides, for whom, and how.

Mission Statement (example from MCCLA)

Metropolitan Community Church, Los Angeles (MCCLA) is a prophetic, liberating and progressing Christian community of faith that honors, values and welcomes all people. We are rooted in the lesbian, gay, bisexual, trans, queer, and intersex communities. We preach a relevant, vibrant and scripture-based message that embodies and celebrates everyone's spirituality and sexuality. We challenge each other to make our lives count, as we invite everyone to be transformed in mind, body and spirit. From a place of trust, wholeness and holiness, we reach out as the hands, feet, and heart of Christ through acts of justice and compassion to make a difference in our world. Our Mission is to Accept, Embody, & Declare God's Love for All.

Vision Statement

The statement of what we are becoming that inspires and fosters commitment.

Vision Statement (example from MCCLA)

Our Vision is to be a Radically Inclusive, Progressive, and Christ-Centered Community.

Core Values

The most cherished beliefs and principles that guide this church.

Core Values (example from MCCLA, which is adapted from UFMCC Core Values)

Inclusion

Love is our greatest moral value and **resisting exclusion** is a primary focus of our ministry. We want to continue to be the **conduits of a faith** where **everyone is included in the family of God**, and where all parts of our being are **welcomed at God's table**.

Community

Offering a safe and open community for people to worship, learn and grow in their faith is our deep desire. We are **committed** to equipping ourselves and each other to **do the work that God** has called us to do in the world.

Spiritual Transformation

Providing a message of liberation from the oppressive religious environment of our day or to those experiencing God for the first time is what guides our ministry. We believe that when people are invited to **experience God** through the life and ministry of **Christ**, lives will be **transformed**.

Social Action

Working to talk less and do more, we are committed to resisting the structures that oppress people and standing with those who suffer under the weight of oppressive systems, being guided always by our commitment to *Global Human Rights*.

NOTE: MCCLA have other guiding documents, such as Core Understandings and the Statement of Faith that they might well include in this section of a Policy Manual, and they might want to also include the Vision Statement and Core Values of UFMCC. Each local church might have other, similar documents to include.

Chapter 3 Policies & Procedures

A. LEADERSHIP

Leadership encompasses many aspects including strategic planning, collaboration, delegation and accountability. Each member of the leadership team should have a sense of contributing to the effectiveness of the team as a whole regardless of, and perhaps even because of, individual differences in approach or style.

Leadership Covenant

Leaders in our church are held to a high standard of mutual accountability.

(Name of Church) leadership whether volunteer, appointed, elected, or hired will abide by the following Leadership Covenant:

As a church leader I covenant to:

1. Be a person of integrity and good character.
2. Pray daily for our world, my community, my church and denominational leadership.
3. Be truthful.
4. Maintain appropriate confidentiality.
5. Abide by my commitments to ministry and complete projects/assignments on time, with excellence or ask for help from my team, supervisor or board.
6. Attend all ministry/program team meetings unless seriously ill or there is a personal emergency, and to notify my team leader or supervisor, in advance whenever possible, of any absence.
7. Live my life in a way that demonstrates my faith.
8. Follow the policies and procedures as set forth in the Policy Manual.

Decision Making Criteria

Leadership will make decisions that are in the best interest of the church and the congregation. All proposals put forth will be viewed in light of the following questions:

- Will accepting this proposal advance the mission of the church as set forth in the Mission Statement?
- Will we be duplicating the efforts of a church ministry or community service that is already meeting this need?
- Will this proposal excite, motivate and encourage the membership to participate and get involved?
- Would this be a great thing for God?

Sexual Harassment

Sexual harassment perpetrated by or against any clergy, employee, leader, member of (Name of Church), or any other person involved with the church shall not be tolerated. (Name of Church) will comply with all state regulations pertaining to sexual harassment.

Unwelcome sexual advances, requests for sexual favors or other verbal or physical conduct of a sexual nature constitute sexual harassment.

Sexual harassment occurs when:

- Submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment or relationship with the church.
- Submission to or rejection of such conduct by an individual is used as the basis for employment or ministry/program decisions affecting such individuals.
- Such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or ability to participate in church activities or has the purpose or effect of creating an intimidating, hostile or offensive working or worshipping environment.

Any instances of sexual harassment will be immediately reported to the Pastor or the Vice Moderator of the Board.

Sexual Harassment Grievance Resolution Procedure

1. Any member, friend, or guest of (Name of Church) who believes he or she has experienced any form of sexual harassment as defined above is encouraged to notify the Pastor or Vice Moderator immediately.
2. Immediately following notification, the Pastor or Vice Moderator will request a written Statement of Grievance from the complainant. The Statement is to contain details of the nature and cause of the grievance, names of those involved, names of witnesses, if any, and a description of the incident(s) giving rise to the grievance. The Statement is to be signed and dated by the complainant.
3. The Pastor or Vice Moderator will appoint a Grievance Review Committee of three (3) uninvolved individuals from a pool selected by the Board of Directors. The Committee's task will be to gather all available information about the grievance, interview all involved persons, prepare a written report of findings, and recommend a resolution within thirty (30) days. The duly appointed chairperson of the Grievance Review Committee will present the Committee's findings and proposed resolution to the Board of Directors for final review and approval.
4. After Board of Directors approval, the Pastor or Vice Moderator will present a summary of the Committee's findings and resolution to the complainant. The Pastor or Vice Moderator will be responsible for implementing the resolution.
5. If the complaint concerns a MCC clergy person and the complainant is not satisfied with the Committee's findings and/or resolution, he/she may engage the UFMCC Clergy Judiciary Process as found on the UFMCC.com website.
6. All credible allegations of sexual abuse of minors shall be reported to law enforcement authorities.

Prevention of Child and Youth Abuse

The congregation of (Name of Church) is committed to providing a safe and secure environment for all children, youth, and volunteers who participate in ministries and activities sponsored by the church. The following policy statements reflect our congregation's commitment to preserving this church as a holy place of safety and protection for all who would enter and as a place in which all people can experience the love of God through relationships with others.

The following is the policy of (Name of Church) as it relates to the Children / Youth / Young People's ministry. Children / Youth / Young People are defined as persons below the age of 18:

- Adult volunteers who work with children and youth shall attend regular training and educational events provided by the church to maintain current knowledge of church policies and state laws regarding child abuse.
- Adult volunteers serving with children and youth shall review and sign the Leadership Covenant.
- Background checks shall be conducted, at the expense of (Name of Church), for all persons, whether paid or volunteer, who work with children or youth. Initially, full background checks will be conducted for each person. Volunteers who are absent from the church for more than four months with no contact shall be re-screened before resuming work with children/youth.
- The Pastor and the Board Member responsible for Risk Management shall be responsible for reviewing background checks and determining whether or not persons will be allowed to work with children/youth. The following items appearing on background checks shall merit disqualification from working with children: violent crimes, crimes against children, felony convictions, weapons misdemeanors, or recurring crimes.
- All volunteers working with youth or children are required to have been actively involved in (Name of Church) for a minimum of six (6) months.
- All teachers and advisors must observe the "two adult" rule which requires that there always be at least two adults, neither related to each other nor from the same household, present when supervising one or more students/children/youth.
- Volunteers should immediately report any behaviors that seem abusive or inappropriate to their supervisor(s).
- Minors may participate in church sponsored activities for children and/or youth only with written permission from a parent, guardian or caregiver.

Conflict of Interest

It is the policy of (Name of Church) that every Board Member, Officer, or Employee shall abstain from involvement, whether by voting or otherwise participating in the decision-making process, in those situations where they have or may have a conflict of interest.

A conflict of interest is deemed to exist where:

- The person has a substantive interest, whether direct or indirect, in the matter at hand or the other party(ies) involved;
- The person is either a director, officer, or employee of the other party(ies) involved; or

- The person's spouse, children, parent, or siblings are in substantive relationships with the other party (ies) involved.

In those situations where a conflict of interest does exist or has the potential to exist, any Board Member, Officer, or Employee aware of such shall notify the Pastor or a member of the Board of Directors. More information is available in section titled, "Governance – Board of Directors".

Board Members, Officers, and Employees are encouraged to participate actively in community and professional activities. Because Board Members, Officers, and Employees may not always be fully aware of all interagency involvement(s), they should inform the Pastor of any intentions to participate in any activity that could potentially give rise to a conflict of interest.

Conflict Resolution

It is important to recognize and manage conflict in a healthy manner. Conflict is inherent in any organization. As a growing, thriving church, it is expected that (Name of Church) will from time-to-time experience internal conflict. Conflict can be good or bad, healthy or unhealthy, constructive or destructive.

(Name of Church) recognizes that healthy resolution of church conflict requires that those involved value one another as human beings, put forth the effort required to understand opposing points of view, and mutually agree that the good of the congregation is paramount. Members are to be committed to handling conflict in a mature, loving and constructive manner, and are to expect the same of church leadership and staff.

Healthy Conflict

(Name of Church) recognizes that healthy conflict is necessary to keep an organization mindful of and focused on its mission. Healthy conflict is that in which members deal with their issues up-front and talk directly to those with whom they disagree. They bring substantive evidence with their particular viewpoints and their demands are reasonable. They present their viewpoints as clearly supportive of the mission of the church. They clearly have a deep love for the church, love and respect for the leadership of the church, and are honorable in sharing their viewpoints. They do not make personal attacks on others. They are introspective and concerned that they have correct information. They view themselves as working with the church leadership to find peaceful, loving solutions to the issue at hand for the good of all people concerned. Once a vote is taken on an issue, they support the witness of the body evident in the vote, whether or not they are/were in agreement with the decision. They continue to be constructive and positive in their work for the common good of the church.

Unhealthy Conflict

Unhealthy conflict is that in which one or more members, based on non-substantive evidence, makes insatiable demands, usually attacking the person or performance of others. Any such unhealthy conflict has the potential to disrupt and even to destroy the mission and ministry of the church.

(Name of Church) recognizes the responsibility of all Members to create and maintain a safe and healthy spiritual environment. (Name of Church) understands destructive behavior to be opposed to the creation and maintenance of such an environment.

Direct Dealing

It is the policy of the church and its leadership to directly deal with people regarding issues of the church and to instruct all members in direct dealing. The Board of Directors, Pastor(s), and Council of Ministries will refuse to deal with proposals or concerns when the proponents of such are not willing to identify themselves by name. A member who purports to represent “many others in the church” or “they” will be asked to identify by name these other individuals. The individuals so named, as well as the person said to represent them, must be acknowledge their interest in person or in writing before the concern or proposal will be considered. If the individual(s) is(are) not willing to represent themselves or be identified, the Board of Directors, Pastor(s) and Council of Ministry will consider the matter a non-issue.

Conflict Resolution

Following Scriptural guidelines, persons who have a grievance or concern will be requested to take their concern directly to the person(s) or ministry group involved. If that person or group is unable to resolve the issue, then the parties may request, through the Board of Directors, that a facilitator be appointed to assist them in resolving the conflict. This meeting will be held only with all parties present.

If the conflict is still unresolved, the parties may request that the Board itself act directly in the matter of seeking a resolution. Again, all parties involved must be present at any meeting called for the purpose of addressing the conflict. In extreme cases, the Board of Directors may seek input from an Elder or may call for a formal Ministry of Reconciliation or Mediation as defined by Metropolitan Community Churches.

Issues that have not gone through the above process will not be placed on the agenda and will therefore be ruled out-of-order by the Moderator if raised at any Board or Congregational Meeting.

Effective Board of Directors Dealing

It is the policy of this Board of Directors to be aware of unhealthy conflict in the church and to ensure that unhealthy conflict is dealt with immediately and directly. The Board may choose to appoint two members to meet with the person(s) involved in any such activity(s) and discuss the behavior. The goal of all such actions will be the restoration of a loving, ethical and healthy community of faith at (Name of Church).

Members must realize that to deal effectively with issues in the church, they must be willing to take ownership of and be identified with those issues. For the Board of Directors to handle conflicts effectively, it must have access to pertinent information, and further, such information may at times have to be shared with the full Board or its designee. **Board Members will refrain from being bound to keep secrets regarding church issues.** Board Members will refrain from taking part in divisive conversations. When information regarding the church is discussed with one Board Member, that information will be open to all Board Members. Therefore, when talking to church members or other interested parties about church concerns, Board Members must use discretion in the event their confidence (or their assurance of confidentiality) is requested.

Personal vs. Congregational Issues

Not all issues brought to the Board of Directors are congregational issues. Because we are a diverse group of people, personal issues may arise. These matters are to be dealt with differently than congregational issues.

A congregational issue has the following identifiable characteristics:

1. A majority of the Board of Directors can witness to several different members having raised the issue in a church meeting or with them in person.
2. Board Members themselves witness to the issue being of concern to the congregation.
3. A substantial number of individual members raise the issue of their own volition rather than having been prompted by the lobbying efforts of another individual in the church.
4. The issue is repeatedly voiced on different occasions by those persons described in items 1, 2, or 3.
5. The issue is especially voiced by trusted members of the congregation, by those who have proven commitment to the mission of the church over time, and/or by individuals or entities who are known to support the common good of the church in positive and constructive ways.

A personal issue has the following identifiable characteristics:

1. It is brought up as an issue by only one or a few people.
2. The issue is made known to the Board of Directors only through or as a result of the lobbying efforts of a single individual.
3. The Board of Directors is unable to witness to the matter being a congregational issue as described above.

If the Board of Directors deems that an issue is personal and also believes that the church can assist the person(s) involved, the Board of Directors will refer the individual(s) to the appropriate ministry/program or staff persons for support. The Board of Directors will not reconsider personal issues from the same person(s) regarding the same content in subsequent Board of Directors meetings.

Emergency or Disaster Notification

In an emergency, or when it is imperative to notify the members, friends, and leadership of the church that an emergency has occurred, the following people shall provide leadership.

The point person for emergencies will vary based on the situation as follows:

- Fire or Police Situation Pastor/Designee/Vice Moderator
- Illness or Death Pastor/Designee/Congregational Care Leader
- Weather Pastor/Designee/Vice Moderator
- Other Pastor/Designee/Vice Moderator

Once the point person learns of the emergency, that individual will notify the Board of Directors and the Council of Ministry, who will then contact the members of their respective

ministry/program teams as needed. The primary methods of communication will be email and/or telephone. The church voice mail will be updated as appropriate and a general email will be sent. A web notification appropriate to the needs of the situation will be posted.

In an extreme emergency, i.e., fire, tornado, etc., the Pastor or Vice Moderator shall keep the UFMCC Elder informed.

Inclement Weather

It is the policy of (Name of Church) that during inclement weather, all Board Members will proactively call the Pastor or designee and state their individual opinions about whether or not to cancel a scheduled church activity. Such calls should be made at least three (3) hours prior to services or the event. The Pastor and Vice Moderator will make the final determination. The Pastor or pastor's designee will update the message on the church phone voice mail, ensure that any schedule change is listed on local TV station(s) (insert station call letters), and post updates on Facebook and the church website.

B. MINISTRY/PROGRAM

Ministry (ies)/program(s) and their respective teams are established by and are the responsibility of the Senior Pastor.

Policy and Purpose

Ministry, meaning "to serve or give aid," is the tangible way that we live out our faith. Our church believes in the "ministry of all believers" and therefore works to establish an infrastructure to make that possible.

The Pastor, with input from the Council of Ministry or Leadership Team and the Board of Directors, shall have the responsibility to create new ministry/program areas as needed and as such relate to the Mission and Vision and Strategic Plan of the church. Each new program will have a written purpose statement inclusive of tangible, written goals. Likewise, the Pastor, with input from the Council of Ministry or Leadership Team and the Board of Directors, may dismantle or end a program when its goals and objectives are accomplished, when it has ceased to be effective or when it no longer coincides with the Strategic Plan of the church.

We believe that the success of our Mission and Vision will be tied to the quality and effectiveness of our ministry/program teams. Therefore we seek to provide quality leadership and hold ourselves accountable for offering ministry that glorifies God and meets human need.

For further clarification of the roles and responsibilities of the Pastor and Board of Directors refer to the UFMCC Website, Resources – Board of Director Training Manual. In brief it says:

The Pastor has direct oversight of and is accountable for the following:

- Spiritual Leader
- Personnel Management
- Visionary Leadership
- Directorship of Programs/Ministries
- Reporting Ministry Progress

Worship

The Board of Directors is responsible and accountable for:

Strategic Planning
Finances
Facilities
Pastoral Search
Risk Management
Church Policy

Ministry/Program Coordination

In order for the Pastor to provide effective leadership of the ministry/program areas it is critical that there be an established method or practice for coordinating ministry/program teams. The following are two possible approaches to that coordination.

(Most appropriate for churches with less than 50 in attendance.)

A Leadership Team made up of a few primary ministry leaders will meet with the Pastor monthly to coordinate and support the ministry/program efforts of the church. Generally, the Leadership Team is made up of 4 or 5 key leaders, appointed by the Pastor, who help in the actual coordination of overall ministry, i.e., worship, congregational care, hospitality, etc. The monthly team meeting is for the purpose of visioning, coordination, training and support. (If/when a ministry area becomes team led, the Ministry Team Leader would assume a position on the Leadership team.)

- Ministry Leaders will be asked to sign the Leadership Covenant.
- Ministry Leaders are expected to develop a fully functioning team or teams in their area.
- Ministry Leaders who do not fulfill the Leadership Covenant may be asked to step down and a new Team Leader may be appointed.

(Most appropriate for churches with over 50 in attendance)

A Council of Ministry (COM) made up of key ministry/program leaders who oversee one team or specific area of ministry, i.e., Worship, Congregational Care, Hospitality, Education, Children's & Youth Programming, Justice, Administration, Marketing, etc.

The Council will meet monthly for the purpose of visioning, coordination, scheduling, training and support. The Council of Ministry will be chaired by the Senior Pastor or the Pastor's designee.

- Team Leaders are asked to serve for one year and may be reappointed.
- Team leaders will be asked to sign the Leadership Covenant.
- Team Leaders are expected to develop a fully functioning team or teams in their areas.
- Team Leaders who do not fulfill the Leadership Covenant may be asked to step down and a new Team Leader may be appointed.

Typically committees that report directly to the Board of Directors are not specifically represented on the COM. Committees that report to the Board might include: Finance Committee, Strategic Planning Committee, Facilities Committee, Risk Management Committee, and the Pastoral Search Committee. For more information, visit the MCC website, Resources, refer to the Board of Director Training Manual, pages 16 - 22, “Who Does What” also review the “Board and Pastor Roles Chart” on page 23 of that document.)

Worship Team

According to UFMCC Bylaws (Article V. B. 4. a.), the Pastor shall have authority for ordering all worship services of the church. However, having a fully functioning Worship Team can help bring excellence to this central focus of our church.

Weekly worship services will be held on (day of the week) at (time). Each year, additional worship services will normally be held on (insert complete listing of additional services, such as Christmas Eve, Ash Wednesday, etc.)

It is the policy of our church that worship will be of high quality, offering our best to the glory of God and to the encouragement of the worshippers who attend. Therefore, it is expected that 20 minutes prior to worship those leading worship will meet briefly to review the service and have prayer together. Worship will start on time and all participants will understand their responsibilities in leading worship.

The Pastor will appoint one person to serve as the Worship Teams Leader who in turn will coordinate a number of worship teams. Each worship team will have an appointed team leader and will consist of no less than four people.

- Worship Coordinators – The goal is to have two worship coordinators for every worship service to provide overall coordination to the service. They are responsible for training and scheduling worship leaders and assuring that the flow of service happens as planned. They are also responsible for opening the building prior to services, setting lighting and temperatures, and closing the building following worship.
- Sanctuary Team – The Sanctuary Team plays a dramatic role in the worship process. Duties include the visual presentation of our sanctuary, the thematic and liturgical seasonal coordination of our physical surroundings, and the care and setting up of the altar.
- Worship Ministers – It is our understanding that all members, not only clergy, are called to ministry therefore, after appropriate training, members of the church may be called upon to serve in any areas of leadership in regular worship, e.g. , serving or consecrating communion, preaching, ushering, leading prayer.
- Usher/Greeter Team - Ushers are responsible for the smooth flow of the service, while welcoming and seating congregants and insuring their comfort. Duties include greeting and welcoming attendees, the distribution of Sunday Worship materials, gathering the tithes and offerings, orchestrating the choreography of communion and general tidying of the sanctuary following worship. Ushers, in their roles of greeting and welcoming, also are responsible for the distribution and collection of Visitors’ Cards or Welcome Cards designed for first-time visitors.

Hospitality Team

Hospitality has always been an integral part of Christianity, and offering hospitality with intention affords new people a chance to meet our church members and for all attendees to have an opportune time for relationship building. Duties of the Hospitality Team include coordinating food and drink following each regular worship service. Ideally, a monthly (more frequently if possible) meal, as well as refreshments for special events, will be provided by volunteers of the church. While Hospitality Team members will provide directly some of the consumable items, it is critical that this team involve and coordinate other members of the congregation in these efforts.

Music Team

Music is not just for special occasions; music is a vital, fully integrated part of the worship service experience. The Music Team is responsible for coordinating with the Pastor so that music augments the full worship experience. Duties will include providing music in the sanctuary 15 minutes prior to every worship service, music to be sung during the service, and special music. The team will work to establish and support various choirs for the church, e.g., a gospel choir, a children's choir, a drumming circle, a praise team.

Congregational Care Team

Our Congregational Care Team provides welcome and support of a spiritual nature for those seeking to be renewed, equipped and strengthened in their relationship with God and in Christian ministry. The Congregational Care Team will seek to welcome the visitor and reach out to those in our congregation.

The team will make contact with first-time guests via a note or phone call within two days of their initial visit, and will design a program for returning guests to assist them in becoming fully engaged in the church. The team will also set up a process for contacting church members if/after they are inactive for a period of two months or more.

We do not provide psychiatric or mental health counseling. Referrals to professional, licensed mental health professionals in the community will be provided upon request or when indicated.

LIMITS to confidentiality as related to Congregational Care

The Pastor or pastoral designee reserves the right to take appropriate and reasonable measures to ensure the safety of those who come to our church, and will act in accordance with all applicable and legally enacted reporting requirements:

- If and when information is disclosed regarding any actual or suspected abuse or neglect of a minor person, a disabled person or a senior citizen.
- If and when information is disclosed regarding any suicidal plan or intent on part of the discloser.
- If and when information is disclosed regarding any homicidal plan or intent on the part of the discloser.

Children's and Youth Ministry

It is our goal to provide high quality, fun children's and youth programming that teaches the principles of Christianity and critical thinking in a supportive environment. It is our goal to provide Sunday school classes, for children and youth ages 6 – 18 and membership classes for our youth beginning at age _____. Outings, vacation bible school and other events may be scheduled as needed or desired.

For the purpose of these policies, caregiver means the minor's parent or legal guardian, or the adult who the parent/guardian has entrusted with the care of his or her child.

1. A parent/guardian must give written permission for his or her child to participate in any event offered by our Children's and/or Youth program.
2. Children's/Youth events will occur only when the leadership can assure that there will be at least two committed and trained adult leaders/supervisors for every 15 youngsters in attendance.
3. A teacher will avoid being alone in a room with a single student, whenever possible. A teacher should not send an older student off with a younger student to a room by themselves.
4. The door of the classroom will be left open (provided it is not an outside door) if there is not a window in the door.
5. If a young child needs assistance in the bathroom, a teacher should assist. The child is to be asked what assistance is required. The door of the bathroom will be left slightly ajar.
6. If a child is distressed, seems uncomfortable or requests to join a caregiver, the caregiver will be asked to come to the classroom or the child will be taken to the caregiver.
7. If a child is hurt, the caregiver will be notified immediately if any first aid is required. If the injury is life threatening, the teacher will ensure that emergency services and the caregiver are notified immediately. In all other circumstances, the caregiver will be notified directly after the event/class/worship service, as appropriate. In all cases, an accident report will be completed with one copy to the caregiver and the other to the leader of the Children's and Youth Ministry.
8. If a child is at church without a caregiver, a consent form signed by the parent/guardian must be on file and a teacher or Team Leader must be notified verbally.
9. Corporal punishment is prohibited.
10. Children who exhibit unruly behavior will be taken outside the classroom, asked to correct the behavior and will have consequences of future unruliness explained to them.
11. If the child continues to behave in an unruly manner, the child is to be taken to his or her caregiver, and the teacher will talk privately with the caregiver or follow up with a phone call to the parent/guardian. The teacher will advise his/her Team Leader of the child's behavior and the follow-up action taken.

12. If the child exhibits a behavior problem over a period of time, the Team Leader will discuss the situation with the parent.
13. In the case of a teacher being under the age of 18, an adult, aged 18 or older, must be present. Teachers must be at least 16 years of age.

Christian Education Team

Our goal is to provide quality Christian education and education that promotes healthy and dynamic ministers, both lay and clergy, who will serve the church and community. Classes and seminars may be at the church or offered as a Webinar or in the community. We will also participate in UFMCC Summits, Network Gatherings and Conferences. Success in this area will be noted by how many people are fully participating in an identifiable ministry/program team within the church or serving in the community.

Justice Team

One of our goals is to be a voice of justice and liberation. Our team will advocate for those who have no voice or are denied equal rights. We will strategically choose projects to work on and will seek to involve church and community members. Our team will have a minimum of five people who will serve as a coordinating team; one of those individuals will be selected by the Pastor to serve as the Team Leader. Our team will follow the UFMCC Human Rights Protocol as found on the MCC Website at MCCchurch.org.

The following is excerpted from the MCC Human Rights Protocol:

What is the Human Rights Church?

Metropolitan Community Church's mission in the world is Tearing Down Walls, and Building Up Hope, as we respond to issues of injustice in our world.

Philosophy

We are called as Christians to:

- stand in solidarity with those who are marginalized and oppressed,
- be partners in working for change,
- be witnesses who call attention to Human Rights abuses,
- be a voice in the international community for justice,
- lift up new generations of remarkable, far-reaching spiritual activists,
- build on hope and create our future.

What is justice?

Harper's dictionary defines justice as:

The demand of God for justice is so central that other responses to God are empty or diminished if they exist without it (Amos 5:21-24; Micah 6:6-8; Matthew 23:23).

God is the defender of the poor and the oppressed (Jeremiah 9:23-24, Psalm 10:17-18)

When we properly carry out justice, we are agents of divine will (Isaiah 59:15-16)

The context for the carrying out of justice is the creation of community and the preservation of people in it (Leviticus 25:35-36; Job 24:5; Psalm 107:36; Luke 7:29-30).

What are our baseline standards?

- to go only where we are invited
- to assume we have a lot to learn
- to listen to our hosts
- to forge partnerships
- to respond when requested
- to be flexible to the realities and differences in establishing churches internationally

Administration Team

The Administration Team will serve as a support to ministry/program teams. The team may be led by either a volunteer or a paid employee. The Administration Team will provide for the printing of the worship bulletin and newsletter inserts, keep the website up-to-date (possible volunteer or team), and keep the data base and official records of the church up-to-date and available. The Team Leader will work closely with the Pastor and other Team Leaders to provide good coordination of ministries and communication. Volunteers will be actively recruited and their activities carefully coordinated.

(Your church might have any number of other ministries. It is important that more than two people be working on a ministry/program team, preferably 3 – 5, and they are clear about the goal and who to report to and where to go for support and training (COM). Do not have more teams than you are able to fill and coordinate. Start small and build.)

C. LAY DELEGATE (S)

Adapted from the Lay Delegate Manual 2010

Congratulations on being elected as a Lay Delegate in MCC! Your ministry is an important one, as you enable the members of local churches to take part in the democratic process of our denomination. This manual is a guide to help you carry out your ministry well and will hopefully answer many practical questions.

General Responsibilities

As the elected Lay Delegate, you are the official denominational representative of your congregation. Lay Delegates have the responsibility to attend and to effectively represent the congregation at every General Conference. You should also participate in every UFMCC Network Gathering and Summit. It is your responsibility to see that the information flow between the UFMCC, Network, and local congregation is both timely and accurate throughout your term of office.

Lay Delegate: Represents the local church. Has voice and vote at General Conference.

Alternate / Assistant Lay Delegates are chosen to fulfill the responsibilities of Lay Delegates when they cannot attend required meetings.

The Universal Fellowship's General Conferences occur every three years, generally in July. General Conference is the worldwide governing body for the church. Each Network gathers twice a year.

It is the responsibility of each local congregation to provide adequate funds for the Delegates to attend these conferences. These funds should include registration, room cost, travel, and food expenses.

Specific Tasks

Lay Delegates serve as the communication link between the local congregation, the Network, and the UFMCC.

Flow of pertinent information between these bodies through the Lay Delegate is an important part of your job. Remember, you may be the only link that most members have to the Network, or the UFMCC. Don't let them down! It is your responsibility to make sure that you have been added to the Network and UFMCC newsletter e-mail distribution list.

A. Pre-conference

Pre-conference preparation is essential to a successful conference for both you and your congregation. This preparation includes:

1. *Review of all conference materials:* UFMCC and local church Bylaws and Policy Manual/Standard Operating Procedures (SOP's); conference reports and the business pack, and any other conference materials received. Many of these will be available on the MCC website prior to the Conference – www.mccchurch.org
2. *Congregational input:* At regularly scheduled congregational meetings, or at a specially called meeting or forum, present the information concerning the conference to the congregation. If appropriate, take a voice vote to get a clear sense of the congregation's opinion on the issues.
3. Be aware of the status of your church's payment of UFMCC tithes and required reports for your church. If your church is behind on tithes you will not be permitted to vote at conference!
4. Find out from a Board Member or your Pastor the procedures concerning financial arrangements for attendance at conferences. You will specifically want to arrange for registration for conferences, travel and hotel reservations, and per diem for food. Check to see if you will need an exact accounting of all expenses, if the church prepays those expenses, etc. If your expenses are not in the church budget, suggest fund raising activities. Work to get conference and meeting expenses placed in the church budget.
5. Encourage attendance at MCC conferences. You share in the responsibility of seeing to it that a large number of people from your church attend conferences. Conferences can be a great blessing to all church members; if you can attract a large number of people from your church to each Network and General Conference, not only will others be blessed, but your church will be blessed as well! You can get the word out about conference and urge people to register. You can see to it that the registration forms are available and the conference is mentioned at worship services and other church events. See to it that articles about conferences before they happen and reports

on them after conferences appear in your local church newsletter. You can even make arrangements for carpools, buses/vans, and hotel room sharing. The more the merrier!

B. At the Conference

1. *Official Business Meetings:* Clergy and Lay Delegates attend business meetings at General Conference. Usually voting representatives are divided into two “houses” (Clergy and Laity) for voting purposes. Houses vote simultaneously on all issues that affect both groups, but the votes are announced separately for each. On occasion, a vote will be taken that affects only the Clergy or only the Laity and those times will be announced. Other than elections, votes are usually taken by voting cards. Delegates from each church have both voice and vote. All delegates are expected to attend all forums and business meetings at each conference.
2. *Workshops and Worship Services:* These are interesting, diverse and inspiring. They offer great opportunities to experience different aspects of our denomination. It is recommended that delegates attend workshops and worship services when they are not in conflict with business sessions.
3. *New Issues:* It is the responsibility of the Lay Delegate to accurately represent the local congregation’s view at the business meetings. If new or amended issues arise that have not been discussed by the congregation, it is the duty of the Lay Delegate to vote as you feel the congregation would have voted had they been able to discuss the issue as presented. The congregation elected you to use your best judgement.
4. *Conference Expenses:* Always keep a detailed record of your expenses for all conferences, including receipts. Submit this information to your church treasurer. If you are paying the bill yourself, it is even more important to do this so that your Board can begin to anticipate these expenses and budget accordingly. In some countries, you can deduct expenses paid personally from your taxes.
5. *First Time Delegates:* If you are attending a conference for the first time it is a good idea to attend the Lay Delegate Orientation if it is offered. This will help you connect with other Lay Delegates and get a better understanding of how the Business Meeting is conducted.

C. Post-Conference

1. At the first congregational meeting following the conference, the Lay Delegate is to report to the congregation the highlights of the conference. This should include a report of all meetings attended, the outcome of major issues (e.g. elections, votes, bylaw changes) as well as any workshops and worship services attended. Rationale on all voting by the delegate that was not consistent with the input from the congregation should be explained at this time.
2. A report should also be presented in writing to the local Board of Directors/Local Church Administrative Body and posted for the congregation within 60 days following the conference.
3. Be sure to pass along any material you received from workshops that might help your church ministry leaders.
4. Write a report for your church newsletter.

5. Submit an expense report with receipts to your church treasurer.
6. Also, write reports to the congregation and Board for Network Gatherings and Summits as well, although there are no business meeting at these events.

The outline of a sample report could look like this:

CONFERENCE ATTENDED

A. Business Meetings – General Conference

1. Election Results
2. Structure changes
 - a. Bylaws
3. Resolutions
4. Impact on local congregations

B. Workshops Attended

List material brought home to ministry leaders.

C. Worship Services

Themes / Features Speakers

D. Local Congregation’s Participation

1. Clergy
2. Delegate(s)
3. Attendees

E. Personal Insights

Additional Suggested Responsibilities of a Lay Delegate

1. Save, read and organize all Network and UFMCC mailings throughout the year. Be sure and share this information with your congregation as it becomes available.
2. The Lay Delegates should be in regular contact with the Network Leader, Elder or their designated representative either by telephone or by email. It is your responsibility to see that the leadership has your current address, email address and day and evening telephone numbers.
3. Attend all open Board and Congregational meetings. You may be asked to assist in the preparation of Bylaw changes or resolutions for presentation at conference.
4. Attend church services and activities as much as possible. In order to best represent your congregation, you need to be in touch with the people.
5. In addition to periodic reports, there are a number of important resources you might want to keep with your Network and UFMCC records. These include the latest directories, the UFMCC Bylaws, and your local church Bylaws and Policy Manual/Standard Operating Procedures. As a Lay Delegate, you make policy when you exercise your vote at conference. You need to be able to refer to the resources that enumerate the policies of your church and UFMCC.
6. **Head Delegate:** Should more than one Lay Delegate be mandated by membership numbers, normally the senior delegate shall be recognized as Head Delegate or shall be designated, by mutual agreement, among the delegates. Under these circumstances the Head Delegate shall:
 - a. Coordinate in a timely fashion all efforts to inform the congregation of issues that will be dealt with at conferences (based upon pre-conference materials).

- b. Ensure that all delegates and alternate / assistant delegates have access to Network and UFMCC pre and post-conference material and any other materials relevant to delegates.
- c. Keep the local Board of Directors/Church Administrative Body and Ministry Leaders informed of any changes in information and materials from the Network and UFMCC as it becomes available.

Alternates

The Alternate position can provide an individual with the opportunity to begin learning about the workings of the local church, the Network and the UFMCC before running for the position of Lay Delegate.

Alternate Lay Delegates play an important role in the life of the church. They can help divide the workload both within the local church and at conferences, and are encouraged to work as a team with the Lay Delegate.

The position is not viewed as just a “substitute” delegate, only to be used when the Lay Delegate is not available. The Lay Delegate and the Alternate must work together to see that their job is done efficiently and effectively.

It is the responsibility of the Lay Delegate to ensure that the Alternate has copies of all conference materials and that the Alternate is fully trained to assume the duties of the Lay Delegate when required.

Responsibilities of the Congregation

Lay Delegates represent the congregation at the conference business meetings. It is, therefore, in the best interest of the congregation to ensure that the most qualified person or persons be elected, supported and affirmed in the position(s) of Lay Delegate(s). This should include financial support, including registration, transportation, meals and housing.

Summary

If you have any questions, do not hesitate to ask your Pastor or to contact your Network Leader or Elder. Contact other Lay Delegates to get their input. Remember the local congregation is not sending you to conferences for a vacation.

You have an important responsibility to represent the congregation to the Network and UFMCC and upon your return be able to represent the meetings, workshops, and worship services to your congregation. Communication is the key!

D. FACILITIES

The Board of Directors is responsible for the facilities of the church.

Policy and Purpose

The physical presence of the church in the community stands as a symbol of faith and hope. It is a meeting place and a center from which worship and ministry/programs can emerge.

Facilities Committee

The Board of Directors will appoint a Facilities Committee of no less than 5 people to see to the maintenance and repair of the building. The Facilities Committee will submit a monthly written report to the Board of Directors giving updates on work completed, including expenses incurred, and projects that need to be addressed, including projected costs. The Team will work with the Finance Committee to offer budget requests and needs for the coming year. The Committee will seek to involve members of the church in facilities projects.

Safety and Protection

(Different MCC congregations hold differing views on permitting alcohol on church property.)

Alcohol

In support for those in sobriety no alcohol will be consumed on church property at either church sponsored events or building rental/use events.

An alternative Policy

Alcohol

Alcohol will be permitted at (Name of Church) sponsored events in the church facility only if:

1. The requirements and laws of the state are strictly followed.
2. Alternative refreshments are also provided.
3. Approved by the Board of Directors for the specific event.

Smoking

(Name of Church) is a smoke free facility. Smoking is permitted outside if more than 15 feet away from doorways leading into the building.

Keys

Keys to the facility will be provided to those persons who require them for successful fulfillment of their ministry (ies) and to ongoing renters of the building upon approval of the Pastor or designee. It is the Clerk's responsibility to provide keys and properly train key holders regarding appropriate security procedures.

Key Holders – It is imperative that key holders DO NOT duplicate keys unless authorized by the Clerk. If another set of keys is needed, the Clerk should be contacted. The Clerk will maintain a list of all key holders. Keys are to be returned to the Clerk if/when the key holders have no ministry/program- or rental-related need for them or upon request.

Use of Facilities

The Board of Directors has the right to accept or refuse requests of outside groups for use of the property.

The church is frequently asked about the insurance implications of allowing other organizations (Twelve-Step programs, PFLAG, etc.) to use the facilities. All outside groups wanting to use the building must provide evidence that they have their own liability insurance. Beyond this, the

church Clerk or Administrator will check with our insurance agent to determine if we have sufficient coverage. In some cases our insurance plan may extend protection to informal interest or support groups meeting in our facilities as a part of the church's ministry to the wider community.

Building Use Fees

The Administrator or Clerk will negotiate and collect all fees for building use according to the Fee Schedule set by the Board of Directors.

Custodian's Fees - All non-church events except for regular approved support groups shall pay a set fee for a custodian to be on site during the event. The custodian will ensure that the building is unlocked/locked, and building issues that occur are addressed immediately and the building is cleaned at the conclusion of the event. The fee will be paid directly to the custodian prior to the event.

Weddings/Holy Unions - Members of the church will not be charged a fee for the use of the sanctuary and/or social hall. Non-members will be charged as per the Fee Schedule. Clergy honorarium will be set by the clergyperson and will be paid directly to the clergyperson prior to the event.

Social Hall Rental – Applicable fees will depend on the size and type of event.

Sanctuary Rental – Approval and applicable fees will depend on the size and type of event. The Board of Directors will consider each proposed event.

Sound/Media Fees – If the church's sound/media equipment is to be used for a non-church related event, a fee will be charged as designated by the Fee Schedule. One half of the fee will be paid directly to the technician and the other half will be paid to the church prior to the event.

E. FINANCIAL

For more resources refer to the MCC Website, Resources: *MCC Resource for Board of Directors and Treasurers of Our Local Churches and the UFMCC Board of Directors Training Manual*.

Policy and Purpose

With strong financial knowledge, planning, accounting practices, stewardship and fund development, churches can create and maintain a solid operation.

The Board of Directors has oversight of the financial operations of the church.

Responsibilities of Treasurer & Assistant Treasurer

(Adapted from the UFMCC Board of Directors Training Manual, UFMCC Website, Resources)

Treasurer

All members of the Board of Directors (Board) share equal responsibility for the financial operations of the Corporation and Church. The Treasurer, as an elected officer within the

body of the Board, has the specific responsibility of managing and safeguarding the financial resources of the local church by bringing accurate, up-to-date financial information to the Board for review, analysis and decision making, and by ensuring that sound fiscal practices and procedures are followed in compliance with the church's Financial Operating Procedures (FOP) and the financial requirements of the UFMCC.

Qualifications: The Treasurer should have or be able to develop a familiarity with church finances in general, the local church's FOP and standard accounting practices.

Accountability: The Treasurer is accountable to the congregation, through the Board of Directors.

Duties: The Treasurer's responsibilities include, but are not limited to, the following:

Weekly/Bi-weekly

1. Ensures that payroll information is submitted in a timely manner to the church's payroll processing service, if applicable.
2. Ensures that invoices, check request forms, and checks are processed in accordance with the church's FOP.
3. Ensures that qualified counters are available each Sunday and for every event in which an offering is collected or income is received.
4. Ensures that deposits are made or properly secured in accordance with FOP.

Monthly

1. Ensures that bank statements are reconciled.
2. Ensures that an up-to-date analysis of the current financial position of the church is available for review at each Board meeting, including bank account balances, fund balances, and detailed actual versus budgeted income/expense analysis of the General Fund.
3. Oversees the timely preparation and submission of the MCC Monthly Ministry Report and tithes to the UFMCC. (Timely refers to the fact that tithes are due to MCC by the 10th day of the month for the preceding month.)

Quarterly

1. In the event that payroll is handled within the church, the Treasurer ensures that the following items are completed in a timely manner:
 - a. Submission of withholding taxes to the IRS or an approved agent
 - b. Submission of IRS Form 941 (Employer's Quarterly Federal Tax Report) to the IRS
2. Oversees the timely preparation and submission of quarterly Pension Fund reports and payments to the UFMCC Board of Pensions (USA only). (Timely refers to the fact that Board of Pension payments are due by the 10th day of the month following the close of each calendar quarter.)
3. Is responsible to provide quarterly giving statements to all donors and those who pledged to the Annual Campaign.

Annually

1. Ensures that IRS Form W-3 (Transmittal of Wage and Tax Statements) and IRS Form 1096 (Annual Summary and Transmittal of U.S. Information Returns) are filed with the appropriate government agency.
2. Develops or works in conjunction with the Budget Committee to develop the proposed General Fund budget for submission to the Board and approval by the congregation.
3. Oversees preparation of financial reports for the Annual Congregational Meeting and forums and for submission to MCC when requested.
4. In the event that payroll is handled within the church, the Treasurer ensures the following items are completed in a timely manner:
 - a. Year end IRS Form W-2 (Wage and Tax Statement) for each employee
 - b. Year end IRS Form 1099-MISC (Miscellaneous Income) for anyone who received over \$600 during the year for providing services to the church
 - c. IRS Form 1099-INT (Interest Income) for individuals who received interest from the church on monies borrowed or held by the church
5. Submits sales tax statement and/or pays applicable sales tax to the local jurisdiction for any items sold during the year, in accordance with the jurisdiction's time frames.
6. Ensures that end of year giving summaries are provided to all donors in accordance with the church's FOP.
7. Ensures that bank signatures are updated and in alignment with current Board membership.
8. Arranges for audit or review of church financial records and practices.
9. Prepares financial statements for presentation to the Annual Congregational meeting.

Regularly

1. In the event that payroll is handled within the church, the Treasurer shall ensure the following items are completed in a timely basis:
 - a. Processing of payroll payments.
 - b. An IRS Form W-4 to be held on file for each employee for tax withholding purposes.
2. Conducts official business with the church's financial institution(s).
3. Maintains a positive working relationship with the Bookkeeper, if applicable.
4. Provides the Board and the Congregation with periodic reports on the General Fund's status.
5. Makes recommendations to the Board regarding options for addressing unexpected expenses and potential budget shortfalls.

Assistant Treasurer

The duties of the Treasurer—to perform all the necessary tasks to maintain the financial health and stability of the church—are too important to the life of the organization to rest solely on one

person's shoulders. The Assistant Treasurer and the Treasurer are, in essence, a team jointly sharing the responsibilities and duties of the Treasurer to ensure the church's institutional stability and the Board's ready access to financial information, including researched recommendations about investments and cash flow. In an ideal situation, the Assistant Treasurer would move into the role of Treasurer when the position becomes vacant.

System of Internal Controls

The purposes of internal control are to protect the reputations of individuals involved with church finances and to protect the church's assets. The church has a duty to its volunteers to protect them from unfounded accusations against which they cannot defend themselves. It is wise for the church to arrange its affairs so that volunteers are not put into a position of unwarranted temptation. Internal controls usually involve dividing financial duties between two or more persons so that checks and balances are created and the likelihood of a single individual being positioned to both commit and conceal any impropriety, whether actual or only apparent, is significantly reduced.

The church accounting system must contain a series of checks and balances to ensure that monies and property belonging to the congregation are properly received, adequately protected, accurately recorded, and effectively used.

Fraud Prevention

Counting

Fiduciary responsibility shall be exhibited in counting congregational funds. In order to suitably handle church monies, the following procedures will be adhered to when counting and handling collections:

- Persons who participate in counting and recording the offerings will be trained for that purpose. Counting volunteers shall be members in good standing and have a demonstrated history of regular giving. The Treasurer, in consultation with the Pastor, shall appoint and train counting volunteers.
- Responsibility for counting shall be rotated on a weekly basis.
- Two people, not from the same household, will always be present during the counting process.
- Counters will maintain confidentiality with regard to the giving of individuals.
- Collections will be counted in a secure location, immediately following the services/events during which they are received.
- Each counter will perform **three separate and independent counts**.
- All counters must then confirm their respective totals match and verify the amounts by signature on the Counting Form.
- Funds will be deposited into the church bank accounts as quickly as possible. The use of an after-hours depository or next day deposit services is acceptable.

Audit

An annual audit / review of the church's financial accounts will be conducted at the close of each fiscal year. The Board of Directors shall determine on a yearly basis if the audit / review will be conducted by an external organization or by an internal committee.

If an external audit / review is to be conducted, any cost of said audit / review shall be considered an administrative expense and will be paid out of the General Fund. This expense should be reflected in the proposed budget for each fiscal year.

If an internal committee is established, the Board of Directors shall appoint at least two members of the congregation who are not currently Board members to work on the review in conjunction with the Treasurer. When an audit / review is done by an internal committee, the review will consist of inspecting compliance with the established Financial Operating Procedures, reviewing financial control policies, and verifying the bank reconciliations and other financial reports.

The scope of an external audit / review shall be determined by the Board of Directors and set forth in a Letter of Engagement prior to the start of the audit / review.

The results of the audit / review shall be presented to the Board of Directors and then made available to Congregation at the Annual Congregational Meeting.

General Accounting System

General accounting principles will be followed. Payroll transactions, receipts and disbursements should be recorded in a journal. (*Many commercially available software package, QuickBooks is but one, provide that capability*).

A journal is the record in which all day-to-day transactions are originally recorded. The journal is organized chronologically and shows all information about each transaction in one place. In recording each transaction, the date is listed, and the amounts of the debits and credits given. Each transaction of debit and credit must be balanced.

At monthly intervals, the debits and credits are transferred from the journals and posted to a General Ledger by locating the specific account within the ledger and copying the amount of the debit or credit in the appropriate space. A ledger is composed of groups of accounts which have some common characteristic. Usually a ledger is composed of asset, liability, reserve, expense, and revenue accounts. The purpose of the ledger is to classify and summarize data according to function, while the purpose of the journal is to provide a detailed chronological history of financial transactions.

The church handles both money that has “strings attached”—it is to be spent only as designated by either Providers or by the Board of Directors—and money that is general in nature, meaning that it is to be spent at the Board's discretion. For accounting purposes, the latter amounts make up the GENERAL FUND and the former comprise DESIGNATED FUNDS.

General Fund is singular; there is only one Fund. The church's General Fund is under line item budget control.

Designated Funds may be plural; there are as many of these funds as there are specific allowances placed on the money's use. Spending from Designated Funds is, of course, limited by the various designations and is controlled entirely on the basis of each fund's available balance.

Budgeting

Budgeting is an integral part of any church in that it is concerned with the translation of ministry/program goals and objectives into financial and human resource terms. Although accounting and budgeting both relate to sources and uses of funds, accounting is concerned with current and past fiscal events while budgeting is concerned primarily with the future.

A budget should be designed and prepared to direct the most efficient and prudent use of the church's financial and human resources. A budget is a management commitment to a plan for present and future organizational activities that will ensure survival and growth. Preparing a budget provides an opportunity to examine the composition and viability of the church's programs and activities in light of the available resources.

The budget for the church shall be set annually with the process beginning in (*Month*) and concluding with the Congregational Meeting held in (*month*). The budget will take effect on (*date*).

Guiding Principles for Budget Design

1. The proposed budget must be a balanced budget.
2. The budget proposal must include a comparison of the proposed budget to the previous year's budget, and must also contain a listing of the current year's actual income and expenses to-date.
3. The Board will schedule and host at least one Congregational Forum for the purpose(s) of discussing the proposed budget.

The Board of Directors will give oversight to the budgeting process and timeline. The general steps to be followed shall be:

1. Host an annual strategic planning leadership retreat. Update mission, vision, and values as needed and set specific goals and objectives.
2. Review actual income and expense for the previous 3 – 5 years before projecting expectations for the coming year.
3. Compare proposed budget to actual amounts for the last twelve months.
4. Ministry/Program Teams propose budget needs as related to the outcomes of the retreat, i.e., any changes in mission, vision, values and/or financial expectations.
5. A Board Budget Committee will prepare a first draft of the budget for presentation to the full Board of Directors. The full Board will revise if necessary.
6. Board approves the budget and gives input to the Council of Ministry as to the rationale and motivation of the decisions made.
7. Board presents the budget to the congregation at a Congregational Forum.
8. Board may make revisions.
9. Board presents the budget at the Congregational Meeting.

The Board of Directors will review budget versus actual performance at least quarterly. Budget variances will be explained by the Treasurer, who will present, as needed, any recommendations for corrective action.

The Board of Directors may make changes and/or revisions to the budget during the year. Any such changes will be posted in the Board minutes. Should expenses exceed income by more than _____% over a three-month period, the Board will host a Congregational Forum for the purpose of informing the congregation and receiving their input.

Contributions

An offering/collection will be received at each worship service including special worship services. The offering is for support of the ongoing ministry/program of the church. The Pastor, with the approval of the Board of Directors, may designate an offering at a special worship service (a service different from the church's regularly scheduled weekly services) for a specific purpose, e.g., a Christmas Eve offering for the homeless shelter.

The Pastor, with the approval of the Board of Directors, may allocate or designate a second collection at any service for alternative uses, such as repayment of an outstanding debt, love offerings for special guests, replacement or repair of stolen or damaged property, etc. In all cases, the congregation must be given prior notice of the purpose for each collection/offering.

Designated Giving

The church maintains various Board approved funds to which gifts may be designated and, on occasion, may receive special offerings for these funds. Such gifts will be segregated on a weekly count sheet as to the amount and purpose.

Giving to funds other than the General Fund should be limited to Board-established funds. Gifts to titheable funds (e.g. Social Justice Fund) will assume the expense of the current denomination tithe.

The Board of Directors has the authority to decline designated gifts that are considered to be outside the current mission and vision of the church.

Designated funds shall not be co-mingled with unrestricted General Operating funds.

Due Unto Others Fund (DUO Fund)

Purpose

The DUO Fund is a discretionary care fund established to assist in meeting the immediate needs of people and groups/programs in the community. Such funds may be used to cover direct services (i.e., housing, clothing, personal care items, transportation, utilities, medication, and food) or other needs as approved by the Pastor or the pastor's designee. All DUO Fund transactions will balance the need for financial accountability with the need for confidentiality. The administrative costs of the DUO Fund are borne by the church through the General Fund.

Accountability

The Pastor or the pastor's designee is accountable for all transactions from the DUO Fund and shall arrange for the Fund's activity to be reported monthly and annually to the Board of Directors and the congregation, respectively. Names of individuals involved in the various

transactions will be kept confidential. The Treasurer is responsible for maintaining the financial records and the bank account of the Fund.

All checks for withdrawals require two Board-approved signatures, one of which must be that of a Board member.

Donations to the DUO Fund

Donations are normally received in one of the following ways:

- Through the annual budget. An approved amount is transferred from the General Fund to the DUO Fund on a periodic basis
- Through a designated offering received at a worship service
- Through designated contributions from individuals or groups

Disbursements from the DUO Fund

Disbursements shall normally be made by check. Any cash or gift certificate disbursements shall be accounted for by a voucher signed by the Pastor or the pastor's designee. Disbursements up to \$250 may be made at the discretion of the Pastor or designee. Disbursements greater than \$250 may be made only on approval of the Pastor or designee and the Treasurer and Vice Moderator of the Board of Directors. If consensus among these three is not possible, then the full Board shall be polled for majority decision.

The church shall provide financial assistance from the DUO Fund no more than once a year to any one household or group, except in extreme circumstances as determined by the Pastor or pastor's designee.

In order to ensure that contributions to the DUO Fund are tax-deductible, no contribution to that Fund may be earmarked for the benefit of any particular recipient.

Distributions from the DUO Fund may be made to provide confidential assistance to church or community members facing emergency financial need. At no time may any DUO Fund distribution be made to the Pastor or to any member of his or her family.

Social Justice Fund (SJF)

Purpose

The Social Justice Fund is established to assist in meeting the social justice needs of our church and our community. These funds are used to sponsor events and activities that promote the advancement of GLBT and Christian issues.

Primarily, these funds can be used for, but are not limited to, the following:

- Participation in events; for example, Gay Pride Festivals
- Church membership in organizations; for example, the Equality Forum
- Monetary donations; for example, Human Rights Campaign
- Sponsorship of involved members; for example, AIDS Walks
- Sponsorship of conferences; for example, Creating Change Conference

- Advertisements in event brochures; for example, Pride Guide
- Support of Ministries outside the local church; for example, Delores P. Berry Ministries

All SJF transactions shall balance the need for financial accountability with the needs for justice and social involvement. The administrative costs of the SJF Fund are borne by the church through the General Fund.

Accountability

The Chairperson of the Social Justice Team is responsible to the Pastor or pastor's designee who is, in turn, accountable for all transactions from the SJF and who shall arrange for the Fund's activity to be reported monthly to the Board of Directors and annually to the congregation. The Treasurer is responsible for maintaining the financial records and the bank account of the Fund.

All checks for withdrawals require two Board-approved signatures, one of which must be that of either the Treasurer or the Chair of the SJ Team.

Donations to the Social Justice Fund - Donations to the SJF are normally received in one of the following ways:

- Through the annual budget. An approved amount is transferred from the General fund to the SJF on a periodic basis
- Through a designated offering for the SJF received at a worship service
- Through designated contributions from individuals or groups
- Through a grant

Disbursements from the SJF

Disbursements shall normally be made by check. Any cash or gift certificate disbursements shall be accounted for by a voucher signed by the Chairperson of the SJ Team and the Pastor or pastor's designee. Disbursements up to \$250 may be made at the discretion of the Pastor or designee and the Chairperson of the SJ Team. Disbursements greater than \$250 may be made only on approval of the Pastor or designee and the Vice Moderator and Treasurer. If consensus among these three is not possible, then the full Board shall be polled for majority decision.

All grants received will contain a budget and will be managed as a Designated Fund.

Bequests and Other Legacy Gifts

1. Legacy gifts include any gifts such as bequests, trusts, annuities, securities, insurance beneficiary proceeds, retirement benefits, or gifts of real estate or other property, or other amounts so designated by the Board of Directors.
2. Notification of any legacy gift received by the church is made to the Board of Directors who will write a letter of acceptance or non-acceptance, in accordance with its Gift Acceptance Policy, to the donor or to the lawyer or executor representing the estate.
3. The Board of Directors will administer these funds in compliance with all applicable laws and generally accepted accounting practices.

4. The Board of Directors will follow any written restrictions appending to the gift.
5. An Endowment Fund for the investment of legacy gifts will be established under the direction and control of the Board of Directors. (Note: It is an option for the Board of Directors to appoint an Endowment Committee or Trustees to exercise oversight and make recommendations on the use of the endowment funds.)
6. Any income earned by the Endowment Fund may be used for the purposes of the church, as determined by the Board of Directors.
7. A written investment policy for the Endowment Fund will be established by the Board of Directors, Endowment Committee or Trustees and updated on an annual basis.
8. The Board of Directors, Endowment Committee or Trustees shall place at least 50% of any unrestricted legacy gifts in the church's endowment or reserve fund. (*UFMCC strongly encourages churches to tithe (10%) on unrestricted bequests, and to add no more than 40%, or \$10,000 to the fund for general operations in the year the bequest is received.*)
9. Suggested bequest language for bequests to the church:
 - Unrestricted Bequest – “I give, devise and bequeath to (Name of Church), (church's complete address)” followed by one of: “(____%) of my estate.” or “(specific monetary amount.)” or “all the residue of my estate including real and personal property.”
 - Restricted Bequest – “I give, devise and bequeath to (Name of Church), (church's complete address, ,” followed by one of: [“(____%) of my estate” or “(specific monetary amount)” or “all the residue of my estate including real and personal property”]; which gift is to be used for the following: (the designation.)” “In accord with my intent to benefit the work of (Name of Church), if at some future time it is no longer practicable, in the judgment of the Board of Directors, to use this gift for the purpose indicated above, said Board shall have the right to apply this gift to whatever purpose it deems necessary or desirable.”

Endowments and Memorials

(Name of Church) will accept gifts of any size made in honor or in memory of a named individual for any already-established Designated Fund. Memorial gifts of \$10,000 or more may be used to establish a new Fund to be commemoratively named and designated for either specific or general use as the donor(s) may request.

Endowment and Memorial gifts can be designated for general purposes or for a specific use:

Example: “I give, devise and bequeath to (Name of Church), (church's complete address),” followed by one of: [“(____%) of my estate)” or “(specific monetary amount)” or “all the residue of my state including real and personal property”]; to be called the (Name of Fund or Endowment as donor desires it to be) 5% of the total fund value is to be used annually for (the designation, whether specific or general).”

“If at some future time it is no longer practicable, in the judgment of the Board of Directors, to use this gift as described above, said Board shall have the right to apply this gift to whatever purpose(s) it deems necessary or desirable.”

Gift Acceptance Policy

Cash

- Checks should always be made payable to the church rather than to an individual who represents the church.

Publicly Traded Securities

- Readily marketable securities, such as those traded on a stock exchange, can be accepted by the church.
- Gift securities are to be sold immediately. For gift crediting and accounting purposes, the value of the securities will be taken to be the average of the high and low on the date of the gift.

Real Estate

- Gifts of real estate will be reviewed by a designated Board Committee before the Board of Directors votes to accept such.
- The donor should be responsible for obtaining and paying for an appraisal of the fair market value and an environmental audit of the property.
- The designated Board Committee will conduct a visual inspection of the property; however, if the property is located in an area geographically remote from (Name of Church), a real estate broker local to the property may substitute for the Board Committee in conducting the visual inspection.
- Property that is encumbered by a mortgage or lien may not be accepted.

Life Insurance

- The church will accept a life insurance policy as a gift only when it is named as the owner and beneficiary of the policy.

Tangible Personal Property

- Gifts to the church of tangible personal property should have a use related to the church's tax-exempt purpose(s).
- Gifts of jewelry, artwork, collections, equipment, and software may be accepted if approved by a designated Board Committee.
- Such gifts of tangible personal property described above shall, if accepted, be used by or sold for the benefit of the church.
- The church will follow all IRS requirements, reporting and otherwise, pertaining to the liquidation or disposal of gifts of tangible personal property.

Charitable Trusts

- The church will not act as trustee. The administration of these trusts should be performed by a bank trust department or other trustee selected by the donor.

Bequests

- The church will refuse to accept (disclaim) any bequest that might prove to be more of a cost than a benefit.

Resource: *Planned Giving Essentials: A Step by Step Guide to Success*, by Richard D. Barrett and Molly E. Ware, published by Aspen Publishers, Inc., Gaithersburg, Maryland, 1997.

Building Fund

The purposes of the Building Fund are to aid in the purchase, building, improvement, and/or repair of church buildings and to allow for reducing church mortgage balances.

Fund Raising

The Board of Directors must approve all fundraising projects in advance. The Board of Directors is tasked with considering all aspects of timing and impact on other church events and projects. Fundraising events for titheable funds (e.g., General Fund) will assume the current denomination tithe as an expense to be deducted prior to reflecting cash position.

Fundraising events that benefit other charitable organizations may be supported and publicized by the church with the approval of the Board. Fundraising events that benefit an individual event holder will generally not be supported or publicized by (Name of Church).

Merchandise Sales

(Name of Church) will allow the sale of merchandise on church property to benefit the church under certain conditions.

Approval Process - Applications for merchandise sales must be submitted in writing to the Board of Directors for approval prior to sales. The application must include:

- Full financial disclosure, to include at a minimum source of start-up funds, sale price per item, total amount of anticipated sales, and a listing of all beneficiaries and the anticipated financial benefit to each.
- A description (w/sample if available) of the item(s) to be sold.
- Proposed location(s) and date(s) of the sale(s).

Reporting - When sales take place on church premises, a signed report of total sales made and the actual proceeds due to the church shall be provided to the Treasurer (or the treasurer's designee) at the close of the day's sales. When sales take place away from church premises, a report of total sales made and the actual proceeds due to the church shall be provided to the Treasurer (or the treasurer's designee) within seven (7) days of the date of the sale. When sales benefit an individual or another organization, the Treasurer shall ensure that the proceeds are reported to and given to the recipient within fourteen (14) days from the date of the sale.

All proceeds from sales shall be reported to the Board at its monthly meeting and to the congregation at the annual meeting.

Cash Disbursements

Spending Authority

All requests for spending must be approved in advance by the Board of Directors.

Budgeted spending, including regular monthly or quarterly billing items, qualifies as being requested in advance by virtue of its inclusion in the approved budget. The Treasurer will normally approve such spending in order to pay the bills and to keep the church current on financial obligations.

Ministry/program team spending must be approved by the Pastor/Administrator prior to submission to the Treasurer.

To request spending authority, a person should fill out a "Request for Funds" form and submit it to the Pastor or Administrator / Treasurer for a pre-approval signature. Reimbursement will be made only when appropriate receipts are submitted.

(Name of Church) exercises sales tax exemptions as allowable, and will not reimburse individuals for sales tax expenses incurred unnecessarily.

Expense Reports and Staff Reimbursement

Staff expenses shall be submitted and reimbursed in a timely manner. As a general guideline, anticipated expenses should be approved in advance, and documentation of actual expenses should be submitted within 14 days of the date incurred. Failure to submit expense reports, along with all supporting receipts, within the 14-day limit may result in delay or denial of reimbursement.

Documented work mileage will be reimbursed at the same rate as approved by the United States Federal Government to the limit set by the budget/Board of Directors.

Cash Management & Reserves

Cash management centers around who has control of the funds and types of vehicles and methods used to invest current operating cash and reserve funds. Cash management consists of several elements including timely collections of receivables and strategic planning of bill payments.

The Treasurer, empowered and authorized by the Board of Directors, supervises and oversees the investment of the church's funds and reports to the Board of Directors, which approves investment policy and decisions. Specific day-to-day activities, including check signing, are delegated to the Treasurer.

The church will maintain separate accounts, as necessary, to accommodate the various needs of the church.

1. General Fund

The General Fund provides for routine business check disbursements and all regular deposits from external sources. It should be an interest bearing account, allowing earnings to accumulate on the float from check disbursement. All checks written will require two signatures as authorized by the Board of Directors. Bills will be paid within the legal limits granted by the vendor, but not aged to the point where the church will develop a reputation for slow payment. Deposits should be made the same

day as received, when possible. Additionally, all checks should be restrictively endorsed upon receipt.

2. Designated Funds (e.g. Reserve, Building, Memorial)

Upon creation of a designated fund the Board of Directors will determine the design and purpose of such a fund. Concrete policies should be adopted and documented as to the fund's purpose, allowable investment vehicles, target balance basis, etc. Where economically feasible, these funds should be maintained in separate bank or investment accounts.

Investments

Fixed Assets

Fixed assets are physical or tangible assets used in the normal operations of the church, that are not held for resale, and that have a useful life of more than one year. These assets are accounted for at a historical cost and all such assets excepting land, are subject to depreciation.

It is our policy to capitalize all physical assets with a cost in excess of \$500 and/or a useful life of more than one year. Items with acquisition cost of less than \$500 and/or a useful life of less than one year will be expensed in the year they are purchased.

Long Term Debt

We may borrow to fund the purchase of certain equipment as would a prudent business person. We may also borrow to acquire certain land/buildings and/or improvements. Before entering into any such obligations, (Name of Church) will ensure it has the General Fund and Building Fund resources necessary to make any Debt Service Payments that will be required.

Any purchase or commitment to debt greater than \$(specific amount) shall be affirmed by a majority vote of the members of the church at a special congregational meeting.

Fiscal Reporting

Denominational Reports

Our church is a member of the Universal Fellowship of Metropolitan Community Churches (UFMCC). As such, the church is required to submit various filings and pay certain assessments/tithes, including, but not necessarily limited to Monthly Ministry Reports, Quarterly Board of Pensions Transmittal Forms, and the remittances pertaining thereto. (Sample report forms are available on the UFMCC website at UFMCC.com.)

The Board of Directors shall ensure that all UFMCC filings are made in a timely fashion and in accordance with the due dates specified on the various forms.

Reports to Members and Supporters

(Name of Church) will give an accounting to individual donors of any single gifts of funds, goods or services valued at \$250 or more, as required by IRS regulations.

The Treasurer will ensure that individual members receive cumulative giving statements both quarterly and annually.

Availability of Financial Records

Individual contribution records are to be kept confidential; access is limited to authorized staff and volunteers, including the Board of Directors and the Pastor.

The church's financial records, other than individual contributions records, will be made available to church members by appointment.

All church financial records, including but not limited to check books, invoice records, savings account passbooks, tithing records, and deposit slips are to remain in the church office at all times, except as such records may be required elsewhere for audit and/or accounting purposes.

Records needed for the preparation of monthly or quarterly financial statements may be removed for a period of no more than 48 hours. The Treasurer/Assistant Treasurer may sign on to the church's password protected accounting system from any remote, secure location.

All church financial records will be available to the Board of Directors and Pastor at all times.

F. Governance – Board of Directors

Resource available at the MCC Website, Resources: *MCC Board of Director Training Manual*.

The Board of Directors is responsible for the governance of the church.

All Board members will review annually the Board Training Manual on the MCC website listed under Resources. Training sessions will be provided annually for the entire Board.

Policy and Purpose

(Adapted from the MCC Board of Director Training Manual, updated July 2011)

All Board Members are elected officers of the corporation; therefore, they all possess equal authority and responsibility. All Board Members come to the table with a voice to represent the congregation; therefore, decisions are made by the body.

1. Ensure adequate resources

As a primary responsibility, the Board of Directors should be familiar with possible levels and sources of income within the congregation and community, and should institute plans for effective fund-raising. This will include initiatives ranging from stewardship programs to capital fund campaigns, and grant writing, etc.

2. Ensure effective management of the church's funds and other assets

The Board of Directors must adopt appropriate policies and provide adequate oversight to ensure effective management of current income and protection of accumulated assets. In addition to setting the church's annual budget, the Board should require and review regular financial reports, including, at minimum, monthly financial reports consisting of at least a balance sheet and statement of revenue and expense. Board Members should be aware of

generally accepted accounting practices, federal tax regulations and other laws which might affect the assets of the church.

3. Ensure legal and ethical integrity and maintain accountability

The Board of Directors has a fiduciary responsibility to ensure that the church adheres to all legal standards and ethical norms. This includes compliance with various federal, state and local laws and regulations. It also includes adherence to the church's own governing documents such as UFMCC Bylaws, local Church Bylaws and policies adopted by the Board.

The Board of Directors must ensure that they avoid even the appearance of a conflict of interest. Conflict of interest is detailed more in Chapter 3, Policy & Procedures in this manual. Should a Board Member find that he or she is or might be in a conflict of interest that Member must take one of three steps and the action must be noted in the Board minutes:

- 1) **Disclose** the issue to the full Board of Directors
- 2) **Recuse** him/herself from any discussion or vote pertaining to the issue
- 3) **Resign** from the Board of Directors.

The Board may opt to make a recommendation or take action as to which of the above steps is most appropriate for the situation. Any action taken must be noted in the Board minutes.

The Board of Directors must adopt appropriate policies and provide ongoing oversight. It may delegate implementation of some policies to the Pastor and other personnel, but ultimately the Board of Directors is responsible for compliance.

Board members should be aware of the potential risks of lawsuits or other liabilities for which the church may be accountable. Obtaining the proper levels and kinds of insurance and developing appropriate policies and preventive measures are primary responsibilities of the Board of Directors.

The Board of Directors must also ensure that adequate records are maintained which document all Board actions (motions/votes) and all relevant reports.

4. Ensure the local Church Bylaws regarding pastoral search are enacted when needed

The Board of Directors shall ensure that the Pastoral Search Committee is constituted as specified in the local Church Bylaws upon the event of a pastoral vacancy. *(Not all MCCs have the Board serve on the Pastoral Search Committee but many do.)* Additional members of the congregation may be elected or appointed to this committee. The Pastoral Search Committee should consult with its MCC Elder before beginning this process and throughout its duration. When the committee has chosen a suitable qualified candidate, they shall present the name to the church members for approval.

5. Support the Pastor and provide constructive feedback

Although the Board does not have the responsibility of performance review for the Pastor, it should provide the Pastor with frequent and constructive feedback. Sometimes, a Pastor may choose to establish a performance evaluation or feedback process which involves the Board.

6. Advise and consent with the Pastor on personnel appointments

The Board of Directors is responsible for the approval of the Pastor's appointments of compensated and uncompensated church staff and the Pastor's determination of compensation, vacation periods, and titles of office of the church staff.

7. Consult with the Pastor on personnel matters as requested by the Pastor

A clear understanding of the Pastor's role as personnel director combined with thorough written personnel policies and grievance protocols will greatly reduce the Board's need to adjudicate personnel disputes. The time may come, however, when the Pastor's action will be questioned. At such a time, the collective wisdom of the Board of Directors can be of immense support and counsel to the Pastor.

8. Understand and support the church's mission and purposes

With the Pastor and other church leadership, the Board of Directors should participate in the development of statements of purpose, vision and/or mission consistent with the purpose, vision and mission of the UFMCC, as well as the core values and philosophy of ministry of the local church. Such statements give clarity to the church's specific identity, its goals, the people it intends to serve, and the difference it hopes to make. These statements succinctly articulate what the church is, represents and does.

9. Participate with the Pastor and other church leadership in strategic planning

Every church would benefit from a process of strategic planning at least every three to five years. Strategic planning involves a review of the core values and purpose, vision and/or mission statements of the church. Additionally it includes an organizational analysis and consideration of external forces and trends that might impact the church's success. It then selects strategic priorities to which focus will be given over the next several years. Annual work plans then are based upon the strategic plan. Such planning supports the development of and justification for the annual budget.

10. Assess the performance of the Board of Directors

It is helpful for the Board of Directors to review its own performance each year. Such an evaluation can survey individual Board Members to identify needs, determine effectiveness and set new priorities. It is often helpful to select a qualified third-party facilitator for such a process.

Election Procedures

All members in good standing are encouraged to prayerfully consider running for Board of Directors (with a few exceptions) or Lay Delegate or Alternate Lay Delegate positions. The Nominations Committee will recruit interested members.

Who may not serve on the Board of Directors? Because of conflicts of interest and even the appearance of a conflict of interest, spouses/relatives of current Board Members, employees, and clergy candidates may not serve on the Board.

Interested members are required to submit an application indicating their desire to run for the Board of Directors or Lay / Alternate Lay Delegate positions. The candidate can use the application to lift up their qualifications, vision for the church and other relevant information.

Applications will be copied and made available to the congregation the week prior to the election at church. See Nominations Committee for further information.

In accordance with (Name of Church) Bylaws, members declared to be elected to the vacancies will be those who received the greatest majority (meaning more than 50%) of votes.

In the event that no person receives the required majority, runoff balloting will be conducted between all nominated candidates still eligible for election. If an election remains undecided after three successive runoff ballots, the Moderator may close the election and the Board of Directors will make an appointment(s) to fill the vacancy (ies) until the next congregational meeting. The congregation may overrule the Moderator's decision to close the election.

Any member has the right to review all election results and ballots upon request within a 14 day limit. The Board of Directors will dispose of the ballots after two weeks.

When there are different term lengths open, the Board of Directors will establish the term lengths for each candidate/position.

Job Descriptions

Pastor

(Some Pastors have a Pastoral Contract which contains a detailed job description, refer to the Employee Handbook.)

The Pastor holds two distinctive but related roles within the church. First, the Pastor is “responsible for the duties of teacher, preacher and spiritual leader;” and secondly as a “voting member of the local church administrative body” (Board of Directors), UFMCC Bylaws Articles IV and V. While both roles carry the same title each carries with it different expectations and responsibilities.

(In most of our churches the Pastor serves as the Moderator of the Board, in some churches another Board Member is given that role as articulated in the local church Bylaws. In other churches the Pastor holds the position of Moderator but chooses to appoint another Board member to moderate all or portions of the meeting with the Board's approval. At any time the Pastor may again resume as the Moderator.)

Moderator

The role of the Moderator is to assure that the Board and Congregational Meetings are functioning at their highest level, that meetings are well planned and that follow-up to actions is taken.

Responsibilities include but are not limited to the following:

1. Training of new Board Members – Assuring that a training process is in place and is followed. This does not mean that the Moderator has to do all the training but holds the responsibility to make sure it happens.
2. Meet with the Vice Moderator and the Pastor, if the Pastor is not the Moderator, at least monthly to keep them fully informed.

3. Establish the agenda for Board meetings in dialogue with the Vice Moderator and the Clerk. Make sure the agenda, all reports and proposals, are in written form and distributed to the Board in advance of the meetings.
 - In setting the agenda it is easy to fall into a pattern of only doing what “needs” to be done or that which has been carried over from the last meeting. The Moderator must provide leadership to make sure the Board is doing the important work and not solely the urgent.
 - Holding an annual Board retreat to set goals for the year is a great way to begin your work together.
4. Be sure that all agenda items are the “Board’s business.” For example, if someone wants to propose a new ministry or program for the church, this needs to go first to the Pastor and not to the Board. Only items pertaining to church: policy, finances, strategic planning, building, risk management, legal, pastoral search, and advise and consent issues brought by the Pastor are appropriate. Everything else needs to go to the Pastor or staff members.
5. Assure that a meeting space is available and prepared for. Meeting around a conference table where the church meets is preferable.
6. Start the meeting on time and end it on time; this will inspire everyone to be on time. The Board also needs to agree on an end time and stick to it. It is best to meet for no more than 90 minutes.
7. Have the Board affirm the agenda at the beginning of the meeting. Once set, the Moderator must keep to the agenda. Do not deviate without a consensus of the Board. This will keep the meeting focused. If new items come up schedule them for a future Board meeting.
8. Give each agenda item a time-line; this will keep the meeting moving. If more time is needed the Board can give a few more minutes. If the Board bogs down, it usually means that the issue needs more work from either a team or staff outside of the Board meeting. When the work is done, a written report is brought back along with any recommendations and put on the agenda for a future time.
9. Be sure that any items carried over do not get lost, the Clerk should be keeping track but it is good to have the Board list them before you end the meeting.
10. At the end of the meeting have each Board member check in briefly. You can use a question such as, what have we accomplished at this meeting? Or, in what ways have we moved our mission forward?
11. Appoint a Board member to put together a brief synopsis of the meeting to be put in the next week’s worship bulletin.
12. Moderate the Annual Congregational Meetings and lead the Board in the planning of congregational meetings including the advance distribution of all reports and advance forums.
13. Board Poll – Situations may arise between regularly scheduled meetings when a Board decision is necessary for certain action that simply can not wait until the next meeting. However, it is best that the Moderator request the Vice Moderator assume this role so that the Moderator is freed up to continue with the regularly scheduled business of the church. In the event that the Vice Moderator does not assume this role, it would next fall to the Clerk, then other elected officers. When performing a

Board poll it is best to present the facts, present pros and cons so that each member can cast their vote. This poll should be documented in writing and provided at the next meeting and be reflected in the minutes. Polling of the Board should not be the normal way of doing business.

14. In the absence of the Pastor, the Moderator has general oversight of the day to day operations of the church. It is often times thought that this responsibility falls to the Assistant Pastor, if one is on staff. It may appear as so, however, it is the responsibility of the Moderator to make any decisions regarding the operations of the church (corporation). In most cases, the Moderator is not readily available therefore he/she must depend on the cooperation, assistance and service of the staff. It is a must, that a good working relationship of mutual respect be developed in order to accomplish this aspect of the elected position. If the absence of a Pastor is due to the resignation of the Pastor or there is an extended absence, the Moderator will want to be in immediate contact with their MCC Elder.
15. If the Moderator is not the Pastor, any Violations of the Clergy Code of Conduct need to be reported to you or you might need to be the one to report it/them. Do not delay, report any violations. Your Elder can be an important resource for you.

Vice Moderator

The responsibilities include but not are limited to the following:

1. Meet monthly with the Moderator and Pastor if the Moderator is not the Pastor, to keep fully informed.
2. Moderate Board Meetings – It is sometimes the role of the Vice Moderator to moderate the Board of Directors meetings in the absence of the Moderator or at the request of the Moderator.
3. Moderate Congregational Meetings – It is sometimes the role of the Vice Moderator to moderate Congregational Meetings in the absence of the Moderator or at the request of the Moderator.
4. If the Moderator is the Pastor and in the absence of the Moderator, the Vice Moderator is in charge of the day to day operations of the church. It is often times thought that this responsibility falls to the Assistant Pastor, if one is on staff. It may appear as so, however, it is the responsibility of the Vice Moderator to make any decisions regarding the operations of the church (corporation). In most cases, the Vice Moderator is not readily available therefore he/she must depend on the cooperation, assistance and service of the staff. It is a must, that a good working relationship of mutual respect be developed in order to accomplish this aspect of the position. Does this mean that the Vice Moderator should preach in the absence of the Pastor if an Assistant Pastor is not on staff? If the Vice Moderator possesses those gifts, then why not. However, it would normally be the role of the Vice Moderator to make sure a competent, gifted person would be available to deliver the message.
5. Board Poll – Situations may arise between regularly scheduled meetings when a Board decision is necessary for certain action that simply can not wait until the next meeting. When requested by the Moderator, the Vice Moderator will assume this role. In the event that the Vice Moderator does not assume this role, it would next fall to the Clerk, then other elected officers. When performing a Board poll it is best to

- present the facts, present pros and cons if requested so that each member can cast their vote. This poll should be documented in writing and provided at the next meeting and be reflected in the minutes. Polling of the Board should not be the normal way of doing business.
6. Board of Directors Report – As elected officers, the Board of Directors represents the congregation and makes decisions for the congregation between Congregational Meetings. This is a great responsibility in that Board Members must always remain accountable for their actions to the body they represent. It is the role of the Vice Moderator to prepare the Report to the congregation in conjunction with the Moderator. This report along with the Pastor’s Report, financial reports, etc, lets the congregation know of some of the activities and actions of the Board on their behalf. It is also important to share the Board’s goals for the coming year and the church’s current reality in terms of movement towards the church’s vision and mission. The Report is prepared by the Vice Moderator but submitted to the Board as a whole for review, corrections and ownership, before presentation to the congregation. It must be remembered, it is not the Vice Moderator’s Report, but the Board of Directors’ Report. All reports need to be given to all members of the church at least two weeks in advance of the meeting.
 7. If the Moderator is the Pastor, any violations of the Clergy Code of Conduct need to be reported to the Vice Moderator or you might need to be the one to report it/them. Do not delay, report any violations. Your Elder can be an important resource for you.

Clerk

The duties may include but not be limited to the following:

1. Work with the Moderator to prepare the agenda for Board of Directors’ meetings.
2. Work with the Moderator to prepare the agenda for Congregational Meetings. In addition to preparing the agenda, the clerk would assist the staff (paid or volunteer) in preparing the notice of the Congregational Meeting, including all necessary informational material to be presented before the congregation. This could include reports, resumes for nominated Board candidates or Lay Delegates, or bylaw revisions to be presented to the congregation. Your local Church Bylaws will state how far in advance this information needs to be given out.
3. The signature of the Clerk is the official signature for the corporation. The Clerk is responsible for signing all contracts, financial agreements, etc. All official signatures must include the phrase “On behalf of the Board of Directors of (Name of Church).”
4. Keep minutes of each Board meeting for presentation at the following meeting, approval by the Board of Directors, and posting for the congregation to see.
5. Record keeping – It is the role of the Clerk to maintain the official documents of the corporation. This would include contracts, important correspondence, approved meeting minutes and supporting documents. Approved meeting minutes as official documents of the corporation are also considered public records. It is the responsibility of the Clerk to maintain these records so that they are available upon request for review of specific information by members of the congregation. Church records must be kept in a fireproof filing cabinet or safe located at the church or church office and are the property of the church.

6. Correspondence – It is oftentimes necessary for the Clerk to prepare correspondence at the Board’s request.
7. As the keeper of the records and taker of minutes, the Clerk is sometimes looked upon as the historian. In the event of there being questions regarding some past action or motion, it is the responsibility of the Clerk to review the records in an effort to find the information necessary to satisfy the question(s).
8. Follow up process – The Clerk will maintain a follow-up list of outstanding items from previous Board meetings that have been voted on or requested, but not yet completed. It is very useful to the Board for the Clerk to present a follow-up list which has the responsible member assigned to each outstanding task. The item can be removed when completed. It can also remain as a reminder to be completed before the next meeting and review of the follow-up list.
9. Once each year the Board needs to review the membership rolls to see if any of the members of the church have become inactive. This should be a coordinated effort with the Pastor. The Clerk needs to put this on the agenda in the month prior to that prescribed in your local Church Bylaws to give all concerned time to work on this. It would be helpful for the Clerk and Pastor to meet in advance of the meeting to work out the process to recommend to the Board at the meeting.
10. Maintain a current list of who hold keys to the church.

Treasurer & Assistant Treasurer

The Treasurer’s and Assistant Treasurer’s job descriptions are outlined under E. Financial in this manual.

Member(s) at large

The primary duties of the members at large are as follows:

- Be prepared
- Participate
- Cooperate
- Accept responsibility

Board of Directors Meetings

Board of Directors meetings shall be held monthly for the express purpose of managing the business of the church which pertains to strategic planning, policies, finances, physical property and risk management.

All Board of Directors meetings are open to all.

Executive Sessions are restricted to the Board of Directors and possibly others as requested by the Board. Executive Sessions will be held to discuss matters of a sensitive nature. This includes, but does not limit the Board of Directors to matters of appointment, review, discipline, or conflict resolution. No motions will be passed during the Executive Session; all motions must be made and voted on in an open Board meeting.

Examples of Board of Directors Committees

Board Committees are appointed by the Board as needed and report directly to the Board of Directors. The role of each committee is to do the research and make recommendations for the Board to consider. In some cases, once the approval is given, the committee may be tasked with implementing the recommendations.

- **Nominations Committee** – Generally, a committee of 3 to 5 members in good standing who will serve staggered terms of two (2) years. The members will be selected by the Board of Directors. They shall review the church membership roster for potential candidates, who have been members for at least 1 year, for the Board of Directors, Lay Delegate, and Lay Delegate Alternates and will request that any interested persons notify them in writing. They will prepare candidate questionnaire forms, ensure questionnaires are completed and returned to the Nominations Committee two months prior to the congregational meeting. The Nominations Committee will review and select from all questionnaires received a slate of candidates which it reports to the Clerk of the Board of Directors at the first Board meeting following receipt of the questionnaires. They will provide ballots for the Congregational Meeting. There will be no more than three (3) ballots for any one election. After the first ballot the top three (3) in total votes will proceed to the second balloting if no candidate received a majority vote, and only the top two (2) will stand for election on the third ballot.
- **Finance Committee** – Generally, a 5-7 member committee of people with expertise in accounting, bookkeeping and/or financial management. Their task is to develop and recommend financial operating procedures (FOP) to the Board. Some churches look to this committee to assist with the budget process in calculating income projections, etc. and oversee the annual audit process.
- **Grant Writing Committee** – Generally, 3-5 people with interest and experience in grant writing who report to the Board of Directors and work in conjunction with the Pastor. Often programs or projects of the church can qualify for foundation grants; this is an excellent way to help fund the work of certain projects of the church such as a feeding or housing program.
- **Stewardship Committee** – Generally 5-7 people who have a proven record of financial giving (tithing) to the church and whose life reflects that of a good steward. The committee will work in coordination with the Pastor and reports to the Board. This committee develops and implements the year-round Stewardship Program.
- **Facilities Committee** – A committee of 5-7 people who develop short- and long-term building or facilities plans. Often the committee will also have management of the care of the facilities until staff can be hired to manage the day-to-day upkeep.
- **Strategic Planning Committee** – A committee of 5-7 people including the Pastor and at least one Board Member. This committee works to ensure that there is a process for strategic planning in the church, monitors progress on the plan and makes recommendations to the Board for moving the plan forward.

- **Policy Committee** – A committee of 3-5 people including at least one Board and one staff member to develop church policies to recommend to the Board for approval. Once the Policy Manual is in place it should be reviewed annually for any needed updates, additions or changes.
- **Risk Management Committee** – A committee of 3-5 people. Their tasks include annually reviewing all matters pertaining to risk management in the church and making related recommendations to the Board. The committee reviews such things as insurance policies, building concerns, liability issues, as well as completes an annual Risk Management Audit (a sample is attached to the Board of Directors Training Manual).
- **Pastoral Search Committee** –The Board of Directors shall ensure that the Pastoral Search Committee is constituted as specified in our local Church Bylaws upon the event of a pastoral vacancy. (Not all MCCs have the Board serve on the Pastoral Search Committee but many do.) Additional members of the congregation may be elected or appointed to this committee as prescribed in the local Church Bylaws. The Pastoral Search Committee should consult with its MCC Elder before beginning this process and throughout its duration. When the committee has chosen a suitable qualified candidate, they shall present the name to the congregation for approval.

Risk Management (There are other sections that also cover risk management issues in this manual.)

Insurance

It is fiscally prudent to have an active risk management program that includes a comprehensive insurance package. This will ensure the viability and continued operations of the church.

As part of the Board of Directors' responsibilities, insurance shall be reviewed annually to be sure the church has adequate insurance to recover losses, and to ensure that the appropriate types of insurance and endorsements are purchased.

Annual Board approval of the insurance coverage must be documented in Board minutes, including any action taken to decrease/increase insurance.

Types of Insurance

(Name of Church), after seeking the advice of an insurance agent, will purchase at least the following two types of insurance: *(Even when renting facilities it is advisable to purchase the necessary insurance.)*

Liability Insurance

General Liability (Multi-Peril): This coverage responds to lawsuits which may involve personal injury, bodily injury, damage to property, and sexual misconduct or molestation.

Personal Injury

Generally includes libel, slander, and invasion of privacy of an individual or organization. When possible have a comprehensive/all risk insurance policy which will cover all causes of loss except those which are listed as exclusions..

Directors & Officers Insurance

A good multi-peril policy will include officers, directors, and trustees as insured for lawsuits involving property damage and personal injury. However, almost no multi-peril policy automatically covers directors and officers for errors and omission, or bad judgment. This coverage may be available as an option in a multi-peril policy, or as a separate policy. This type of coverage may also be referred to as errors and omissions, directors and officers, or directors, officers and trustee insurance.

Other Riders for Consideration

Glass, Building Ordinances, Earthquake, Flood, Theft and Employee Dishonesty, Signs, Computer Hardware, Steam and Hot Water Boilers, etc.

The church will maintain adequate insurance as outlined below as a minimum.

Type of Coverage	Amount of Coverage (with an appropriate deductible)
Comprehensive Liability	\$1,000,000
Directors and Officers	\$1,000,000

Worker's Compensation Insurance

Our church is subject to worker's compensation laws, and therefore is required to have worker's compensation insurance for all employees. Most health insurance programs, as well as most liability insurance policies, exclude work-related injuries from coverage.

Contracting for Services

Only the Board of Directors can authorize the signing of a contract on behalf of the church. The official signature of the church is the Clerk who signs "On behalf of (Name of Church)" on any Board authorized contract. Pastors, treasurers, staff members, etc. shall not enter into a binding contract on behalf of the church.

When it is necessary to contract for services, a minimum of three written bids will be sought. All contractors must have a current business license, worker's compensation and provide proof of being bonded. It is very risky to hire a contractor who lacks this coverage as the church could be held liable for costs resulting from any injury to the contractor or persons employed by the contractor incurred while working for the church.

Church Membership

Members

After completing classes at (Name of Church) for instruction in the beliefs and doctrines of the church, a baptized Christian may become a Member in good standing. The rite of attaining membership shall be conducted by the Pastor or Interim Pastoral Leader at any regular worship service of the congregation. Members shall abide by the Bylaws of the UFMCC and of (Name of Church). A Member of the church in good standing is expected to be in attendance at worship services, to pledge his/her financial support (tithe) to the church and to contribute his/her time and talents by being involved in ministry within the church and community.

Transfer of Membership

Persons holding active membership from another MCC may request that their membership be transferred to (Name of Church). It is recommended that they meet with the Pastor and attend the section of the membership class that focuses on the local church and ministry/program involvement. Whenever there is a request for a transfer of membership, the former Pastor/Church will be contacted.

Reinstatement of Membership

Inactive members who wish to return to Active status must complete the membership classes/process.

Review of Membership

1. (Name of Church) practices an annual review of the membership rolls. This procedure provides an opportunity for intentional contact and pastoral care with members who are not participating.
2. The Clerk is given an attendance report monthly by the Pastor/Congregational Care Team. Within the context of the Clerk's Report, members who have not been in attendance for three (3), six (6), nine (9) months and twelve (12) months will be noted.
3. Members on the three (3) month list will receive a pastoral letter from the Pastor and/or Congregational Care Team stating that they have been missed and encouraging them to return.
4. Members on the six (6) month list will receive a second pastoral letter from the Pastor and/or possibly from the Congregational Care Team, stating that they have been missed, encouraging them to return, and gently reminding them of the Bylaw requirements for membership.
5. Members on the nine (9) month list will receive a third letter, this time from the Clerk and stating that they have been missed, encouraging them to return and reiterating the Bylaw requirements for membership.
6. Members on the twelve (12) month list will receive a fourth letter, this time from the Clerk, stating they have been missed, encouraging them to return, and reiterating the Bylaws requirements for membership. Additionally the letter will state that they are being placed on inactive status and they have sixty (60) days to respond.
7. If there has been no contact, the member will be placed on the Inactive Members list and will cease to have the privileges of membership.
8. This procedure ensures that every member will have at least four (4) written contacts prior to being placed on inactive status. The Board action will be accomplished by the acceptance of the written Clerk's Report.

Friends of the Church

The Church may accept into its fellowship persons who do not wish to become regular members of the Church, but who support the Mission and Vision of the Church and want to be a part of the work of the Church. Such persons shall be designated as "Friends of the Church." Friends may serve on teams and committees other than the Pastoral Search Committee and may participate in

all other activities of the Church. Friends have voice but no vote in business matters. Friends may not serve in elected positions.

Removal

By majority vote, the Board of Directors may remove any Member or Friend from the rolls of the church for disloyalty or unbecoming conduct. Disloyalty or unbecoming conduct includes, but is not limited to:

1. Undermining of (Name of Church) Bylaws or policies.
2. Discrediting the church.
3. Misusing resources, funds, and / or programs of the church.

G. GENERAL ADMINISTRATION

Policy and Purpose

General management issues that don't fit well under other sections are addressed here.

Privacy of Information

(Name of Church) is committed to uphold, respect, and protect the privacy and confidential information of Members, Friends and the Church. The Church will not share membership lists and member information with outside parties.

(Name of Church) will not divulge personnel information to outside parties except as required by State and Federal law, or appropriate judicial order.

Information revealed in Board of Directors' Executive Sessions is to be held in strict confidence. In very rare situations, it may be necessary to share information revealed in Executive Sessions with specific individuals. When appropriate, the Board of Directors will authorize disclosure of this information prior to it being shared. Unauthorized disclosure of this information is prohibited and may be grounds for removal from the Board of Directors. If a church member who is not a Board Member is involved in the Executive Session and discloses confidential information without the Board's authorization, such behavior will be deemed unbecoming conduct.

When information regarding the local church is discussed with one Board Member, that information is open to all Board Members. Board Members will not be bound to keep secrets regarding church issues and will discourage gossip and slander in the church by refusing to listen to unsubstantiated information about programs or people in the church. Therefore, when talking to Members or other interested parties about the Church's concerns, a Board Member may not be called into confidence regarding church issues. If asked to keep the discussion in confidence, a Board Member is obligated by this policy to declare his/her inability to comply with that request. A Board member is obligated to share all information regarding the concerns of the Church, including names of people who are the sources of such information, with the rest of the Board of Directors. Failures to do so will be deemed unbecoming conduct on the part of the Board Member.

Location of Critical Documents

All corporate documents shall be maintained in a safe environment, such as a locked fireproof box in the church office or a safety deposit box. Corporate documents include, but are not necessarily limited to the Federal EIN, the 501(c)3 documents and state sales tax exemption documents. A current membership list along with contact information and minutes of all Congregational and Board Meetings minutes will also be maintained in a safe environment. The Treasurer, Clerk and Pastor shall have access to all critical documents.

Records Retention

(Name of Church) will follow, unless otherwise governed by legal statute or specified by any issuing authority, the following record retention schedule:

Records	Retention Periods
Membership/Inactive Membership	Indefinitely
Bills / Utilities	Current and prior year
Personnel Files	Seven years
Property	Seven years
Contributions	Seven years
Gift Data	Indefinitely
Real Estate / Land	Indefinitely
Baptisms	Indefinitely
Holy Unions/Weddings	Indefinitely

Communications and Media

Effective communication plays an essential role in churches as it provides a means for gaining and maintaining support through message development, marketing, and public and community relations.

External Media

It is policy of (Name of Church) to protect the identity of its congregants from the media, unless persons specifically agree to have their pictures taken or have their names identified.

In order to provide this protection, the following procedures shall be followed: *(The following does not apply to media or video recorded by authorized church staff.)*

- Any person from the media seeking to conduct an interview and/or any outside organization requesting a speaker shall be directed to the Pastor, or in his/her absence, the Vice Moderator of the Board of Directors.
- Any person or group wishing to contact the media on behalf of the church must first obtain approval from the Pastor or, in his/her absence, the Vice Moderator.
- The Pastor or pastor's designee will inform the media of the rules by which they may take video, photographs, or interview congregants which are:
 - The media will be advised that they are on private property and they shall only be allowed to stay if they agree to follow the rules/procedures.
 - If they are present during a worship service or other special event, they should conduct themselves in a manner that will not disrupt the service/event.

- All congregants shall be informed of media presence prior to the service/event.
- No visual images shall be recorded during Communion. To ensure this, all video cameras shall have their lenses turned to the floor and photographers shall turn off cameras or place lens caps on their cameras.
- No videos or photographs, or interviews that identify a congregant shall be allowed unless specifically authorized by the subject(s).

Advertising

(Name of Church) will accept for any church publication only those advertisements that are in good taste and respectful of our community. The Pastor or Pastor's designee will have final approval of all advertisements.

The Board of Directors shall set advertising rates to be used for the bulletin, newsletter or other brochure/media. Special consideration may be given to individuals, community groups, and non-profit groups, and the Pastor or Pastor's designee has the authority to reduce or waive advertising fees.

Copyright Infringement

(Name of Church) will adhere to the provisions of the United States Copyright Law and Congressional Guidelines currently in effect. Each church employee and volunteer is responsible for maintaining the highest ethical standards in the use of copyrighted materials. The church does not sanction the use of unauthorized duplicates of copyrighted works in any form. Unlawful copies of copyrighted materials may not be produced, reproduced or used on church equipment.

Church employees and volunteers who willfully violate this policy do so at their own risk and may be held personally liable for copyright infringement.

Official Website

(Name of Church) will protect and ensure that privacy concerns are respected and that the church remains a safe place for Members and Friends. Material published on the Church's web page shall identify individuals only where appropriate and then, only with written permission.

Written permissions will be obtained from the individuals concerned prior to publishing surnames, photographs, or personal information such as home / work addresses, email addresses, and phone / fax numbers.

Computer Information Systems

Purchased software and software documentation may be copied only as specified by the vendor. No versions of any purchased software are permitted beyond the number the church has purchased.

Personnel, Members and Friends of the Church may not purchase or write their own software for use in the Church without authorization. The downloading of any unauthorized software to church-owned hardware is also not permitted. Any violation of this policy subjects the offender to immediate discharge and/or the reimbursement of all costs associated with such action.

Prohibited Use of Email/Internet

Harassment of any kind is prohibited. No messages with derogatory or inflammatory remarks about any individual's race, age, disability, religion, national origin, physical attributes, or sexual preferences shall be transmitted. No abusive, profane, or offensive language is to be transmitted through the Church's e-mail or internet system.

Further, electronic media may not be used for any purpose that is illegal, against church policy, or contrary to the Church's best interests. Solicitation of non-church business, or any use of the Church e-mail or internet for personal gain, is prohibited.

Password Controls

Types of Passwords

(Name of Church) shall use two kinds of passwords: one assigned by the database administrator and one that is self-assigned. A person authorized to use a self-assigned password will be assigned a temporary password but may then change that password to one of his/her own choosing after the initial log in. Only those persons approved by the database administrator will be authorized for user-assigned passwords.

Changing of Passwords

All passwords will be changed from one to twelve times per year by the authority of the database administrator, who may call for a password change any time there is a need.

Password Coding

Passwords will be limited to no more than ten alphanumeric characters. At no time will a person or ministry/program name be part of the password.

Proprietorship of Computer Software

All software developed on behalf of the Church is the exclusive property of the Church. Personnel have no proprietary interest in any such programs they develop. All programming effort and documentation is the exclusive property of the Church as long as the hardware/software used belongs to the Church.

Political Activities

In a recent case, [a non-MCC church in New York] lost its tax-exempt status because of its involvement in political activities. The church had paid for ads criticizing the President's positions on social issues before the election in 1992. While this IRS action is very drastic and unusual, it is important to remember that churches are prohibited from participating or intervening in (including the publishing or distributing of statements) political campaigns on behalf of any candidate for public office. Statements for or against any particular candidate are also prohibited. These rules apply equally to national, state, and local elections.

A church may allow political candidates to address the congregation as long as overt campaign activities are avoided, the same opportunity is afforded all other qualified candidates for the same office, and the congregation is informed either before or after the speech that the Church does not endorse any candidate for

public office. Other activities such as voter education are allowable as long as they are neutral in content and format.

Church Law and Tax Report, 2010

(Name of Church) may publicize its position on social issues, but must not link that position to specific candidates.

We realize that as a church we must be very careful in walking the line between addressing an issue and endorsing or criticizing a particular candidate and the candidate's position on an issue.

Our Pastor(s) has(have) to be particularly careful in making statements of this type since he/she/they may be viewed as an agent(s) of the Church. If the Pastor does wish to make a political endorsement despite the risk, she/he will qualify any such remarks by explicitly stating that they are being made in a private capacity and not as an agent of the Church, and that the Church has not taken any action to endorse or express its opposition to any candidate.

Chapter 4: Employee Handbook

(Still in process)