

Leadership Manual

Robertsdale Church of God



Ephesians 4:16 “From Him the whole body joined and held together by every supporting ligament, grows and builds itself up in love, as each part does its work.”

Table of Contents

	Page
Disclaimer	4
Statement of Faith	5-7
Code of Conduct	8-9
Introduction	10
General Guidelines for All Positions	11
General Duties of Ministering Teams	12
Procedure and Guidelines for All Teams	13
General Duties of Ministering Teams (Administrative Team)	14
Passionate Growth Team	15
Family Relationships Team	16
Worship Arts Team	17
The Board of Elders	18-22
Senior Pastor Job Description	23
Associate Pastor Job Description	24
Sunday School Teachers & Assistants Job Description	25-26
Church Bulletin	27
Church Treasury- Philosophy, Policy, Guidelines	28-31
Financial Secretary/Church Treasurer	32-35
Church Treasury Audit	36-38
Facility Usage & Rental (Property Management)	39-40
Guidelines for Member Wedding	41-42
Guidelines for Non-Member Wedding	43-44
Fellowship Hall & Kitchen Use Policy	45-46
Property Management Team	47
Guidelines for Use of Church Vehicles	48-49

Exhibits

Exhibit Number

Church Property Inventory Listing	1
Child, Youth, Minor & Adult Abuse Prevention Program	2
Property Management Team Inspection Checklist	3
Church Vehicle Safety Rules Checklist	4
Key Management (Church, Parsonage & Vehicles)	5
Safe Sanctuary Policy	6
DISCIPLINE/REHABILITATION	7

DISCLAIMER

For the past several years many individuals have had a role in developing this Leadership Manual. There has been much planning and a lot of prayer to develop a manual that can be used as a tool to serve the leadership of the Church at the present time and as we vision for the future. It is intended to be a guide to help all of us as we labor together to bring glory to God by fulfilling our Vision and Mission Statements.

This manual is flexible and allows for changes to be made as we vision together seeking God's will for the Church of God at Robertsedale. Changes are encouraged as better ways, methods, formats, tools, and models are discovered.

Those helping in the development of this manual were members of the Administrative Team, the Board of Elders and Pastor Jared Fields.

1 Corinthians 10:31 "Whatever you do, do all to the glory of God".

Statement of Faith

The scriptural beliefs of Robertsedale Church of God

- A. Jesus is Lord** The singularity, the exclusivity, the divinity of the one Lord Jesus is central to who we are. He is the Bread of Life. The Water of Life. The Lamb of God. The Way, the Truth, and the Life. The one Mediator between God and humankind. The Lord of lords, the King of kings. The Son of Man. The Son of God. The Word become Flesh. The Name at which every knee shall bow. Jesus is the subject (**Acts 2:36**).
1. We believe that the Lord Jesus, the Christ, the eternal Son of God, became man, having been conceived by the Holy Spirit and born of the Virgin Mary, in order that He might reveal God and redeem sinful man. (**Isa. 7:14, 9: 6; Luke 1:35; John 1: 1-2, 14; II Cor. 5: 19-21; Gal. 4: 4-5; Phil. 2: 5-8**)
 2. We believe that the Lord Jesus Christ accomplished our redemption through His death on the cross; that our justification is made sure by his resurrection from the dead. (**Acts 2: 18-36; Rom. 3: 24-25; 1 Peter 2:24; Eph. 1: 7; 1 Peter 1: 3-5**)
 3. We believe that the Lord Jesus Christ ascended to Heaven and is now exalted at the right hand of God where, as our High Priest. (**Acts 1: 9-10; Heb. 9:24; Rom. 8:34; 1 John 2: 1-2**)
 4. We believe in the return of Christ who will judge the living and the dead.
- B. The Supremacy of Scripture** We are a people of the Bible—the Old and New Testaments, supernaturally inspired, preserved across time, cultures, and continents, delivered to us, useful for reproof and instruction, for righteousness. Jesus is the lens through which we read and interpret all scripture. It is through the guidance of the Holy spirit that we can understand how scripture calls us to live today. Whatever the question, whatever the test, whatever comes before us, in the end, it is the Scripture, above all other disciplines, that informs and defines us. All other sources of knowledge fall beneath its shadow (**2 Tim 3:14–17**).
- C. Humanity Sin and Salvation** We believe all have sinned, fallen short of the glory of God and are in need of a Savior. We believe through his life, death, and resurrection Jesus Christ is the only sufficient atonement for our sins. Therefore, it is only through Jesus Christ, and accepting Him as Lord and Savior, that we can experience eternal life. We recognize water baptism by immersion, the Lord's Supper and feet washing as scriptural ordinances of obedience for the Church. (**Ro 3:23, Jn 14:6, Ro 6:23, Ro 5:8, Jn 13:1-17**)
- D. Holiness** The Person, the work, and the power of the Holy Spirit is fundamental to who we are as a people. We unabashedly own the truth that the Spirit can transform us, equip us, and empower us. It is the work of the Holy Spirit that sanctifies us, makes us holy, sets us apart for sacred service, and seals us for eternity's sake. It is the Spirit that convicts us of sin and enables us to overcome

sin. It is the Holy Spirit that can breathe supernatural gifts into us, for Jesus' sake. He is the Comforter promised by Jesus and the witness of our redemption (**Gal 5:22–23**).

- E. **Unity** We are a people uniquely called by God to be a catalyst for Christian unity, believing that the division of the body of Christ is hell's greatest weapon to thwart heaven's ends in this world. We are convinced that the splintering of the body is not the Lord's work, but the enemy's; we believe that hell trembles at the prospect of a people united, redeemed by the blood, and possessed by the Spirit. We believe Satan is the author of sin, the tempter, and the enemy of God and humanity. (**John 17:21, John 8:44**).

- F. **The Great Commandments** Love God with your whole self. And love your neighbors as yourself. The Scripture tells us this is the sum of the Law and the Prophets. When a teacher of the Law sought to test Jesus (**Luke 10**), asking, "What must I do to have eternal life?" Jesus asked him what he read in the Scripture. When the man replied with the Great Commandments, Jesus approved, saying, "You have answered well; do this and you will live." It was this exchange that birthed the seminal parable of the Good Samaritan. As a people in the pursuit of holiness, the Great Commandments clothe us.

- G. **Great Commission** To go and make disciples is the divine privilege and responsibility given to each of us. We champion the work of evangelism and discipleship in our own neighborhood, as well as the sending of international and home missionaries to places beyond our individual reach (**Matt 28:19–20**).

- H. **Kingdom of God** The rule and reign of God is a present reality to be embraced and experienced today. His kingdom is not of this world and will therefore never be about earthly politics. As children of God, the spiritual riches of the King of kings are ours to claim and steward as we preach the good news of the kingdom to the world (**Luke 17:20–21**).

- I. **The Trinity** Though difficult for the human mind to fully comprehend, our one God expresses himself in three persons—Father, Son, and Holy Spirit. Each person of the Trinity serves a unique role to bring God glory and accomplish his purposes in the world (**Gen 1:26; 2 Cor 13:14**).

- J. **Women in Ministry** The distributions of gifts by the Holy Spirit for the edification of the body of Christ is not determined by gender. God has poured out his Spirit on all people, and both sons and daughters will prophesy—and teach, and shepherd the flock. In Christ, in the kingdom of God, that which once divided us—Jew, Gentile; slave, free; male, female—no longer separate. From the earliest days of the Church of God movement, we have celebrated the ministry leadership of outstanding women clergy and continue to do so (**Acts 2:17; Gal 3:28**).

- K. Sanctity of Life** We believe in the sanctity of life from the womb, starting at conception, to the tomb because all of humanity were created in the image and likeness of God. **(Genesis 2:26-27; Genesis 9:5-6)**
- L. Marriage and Sexuality** We believe God has commanded that there be no sexual activity outside of a coveted marriage as outlined in Genesis 2:24. We believe any sexual activity outside of the relationship between a husband and a wife is a perversion of God's gift of sex and therefore a sin. **(Gen. 2:24, 19: 5, 13; 26: 8-10; Lev. 18: 1-30; Rom. 1: 26-29; I Cor. 5: 1, 5; 6: 9; 1 Thess. 4: 1-8; Heb. 13: 4)** We believe marriage is the joining of one biological man and one biological woman. **(Gen. 2:24; Rom 7: 2; I Cor. 7:10; Eph. 5: 22-23)**
- M. LOVE** We believe that we should demonstrate love for others, not only toward fellow believers, but also toward both those who are not believers and those who oppose us. We are to deal graciously, gently, patiently, and humbly with those who oppose us. God forbids the stirring up of strife, the taking of revenge and the threat or the use of violence as a means of resolving personal conflict or obtaining personal justice. Although God commands us to abhor sinful actions, we are to love and pray for any person who engages in such sinful actions. **(Lev. 19:18; Matt. 5: 44-48; Luke 6:31; John 13: 34-35; Rom. 12: 9-10; 17-21; 13: 8-10; Phil. 2: 2-4; 2 Tim. 2: 24-26; Titus 3: 2, I John 3: 17-18)**
- N. Spiritual Gifts** Gifts are given to every person who believes in Christ so the work of God can be accomplished in the church and in the world. The distributions of gifts by the Holy Spirit for the edification of the body of Christ is not determined by gender. God has poured out His Spirit on all people, and we read in the Bible that both sons and daughters will prophesy. We understand it is the church's responsibility, in response to God's call, to appoint and equip gifted women and men to a variety of leadership responsibilities for building up the body of Christ.
- O.** We believe that God created the universe. **(Gen. 1)**

This statement of faith does not exhaust the extent of our faith. The Bible itself is the sole and final source of all that we believe. We do believe, however, that the foregoing statements of faith accurately represents the teaching of the Bible and therefore, are binding upon all members. All literature used in the church should be in agreement with this statement of faith.

Code of Conduct

To protect both the Church and its members, Church Leadership should be sensitive to involvement in situations which might be construed as inappropriate behavior. This could include but not limited to:

- One on one involvement with individuals i.e., teachers, children's workers, nursery attendant, etc. should always have an assistant or helper present.
- As Church Leadership we need to be sensitive to appearances that could be perceived as inappropriate.

EDUCATION

The Leadership of the Church shall see that the entire congregation understands the need for reducing the risks of child abuse, both for the children and for the Church's ethical responsibility. This educating can be in the form of any of the following:

- Keynote Sunday morning sermon
- Bulletin inserts
- Pastoral letter to members
- Newsletter articles
- Special speaker or video for a combined adult education class
- Press release
- Posters in Church
- Special music or drama
- Educational seminar or workshop
- Church leaders should also hold yearly training for all those working with children and youth. This yearly training should contain the following reviews:
 - Definition of child sexual abuse
 - Behaviors that include touching and non- touching aspects
 - Effects of Child Sexual Abuse
 - Profile of a child molester
 - Signs of molestation

According to **John 14:6**, Jesus is the Way, the Truth and the Life.

Matthew 22:37-39 gives us a moral and ethical standard to live by:

1. Love the Lord your God.
2. Love your neighbor as yourself.

Proverbs 4:23 "Guard your heart, for from it flow the springs of life."

Example of inappropriate behavior (sexual harassment):

1. Unsolicited and unwelcome flirtations, advances, or proposition
2. Graphic or degrading comments about appearance, dress, or anatomy
3. Ill received jokes or offensive gestures
4. Abuse of familiarities, such as: honey, baby, dear, etc.
5. Unnecessary or unwanted physical contact, such as: touching, hugging, pinching, patting, kissing etc.
6. Whistling, catcalls

7. Leering
8. Physical or sexual assault
9. Rape

An astounding fact is that one in nine females and one in twenty males have been sexually abused by age 18. The average abuser has abused 137 times before being caught. (*Biblical Ethics: Foundations for Integrity in Leadership Institute for Servant Leadership, March 9-10, 2007.*)

Steps to take when harassed:

1. Tell harasser behavior is unwelcome (ignoring will not discourage)
2. Immediately report incident to church leadership
3. Remember, although this is the church, this inappropriate behavior can happen here.

Three ways to minimize harassment:

1. Blame the messenger, question credibility
2. Mis-naming the problem
3. Blaming the victim

Our ethical responsibilities are prevention and intervention. Christian love is important.

Preventive steps to reduce the risk of abuse:

1. Establish clear expectations
2. Take responsibility for the individual
3. Take responsibility for our church
4. Totally eliminate one on one situations with anyone in the church, especially children. **Jeremiah 17: 9** "The heart is more deceitful than all else, and is desperately sick; who can understand it?"

***See Exhibit 2 - Child, Youth, and Minor Adult Abuse Prevention Program.**

INTRODUCTION

This Manual was prepared in an effort to provide guidelines regarding the duties and responsibilities of the leadership of the Church of God at Robertsdale. These guidelines are not meant, and should not supersede, the established church Bylaws. With a better understanding of the responsibilities associated with the teams and positions, the appointed people will be better prepared to fulfill their duties, thus strengthening the body of the church.

There may be other responsibilities which occur, in addition to the ones outlined here, that are at the discretion of the pastoral staff and the elders of the Church of God at Robertsdale. If you have any questions in regard to the duties and responsibilities of these positions, please contact the Pastor or the Elders of the church.

General Guidelines for All Positions

These general guidelines apply to all positions within the Leadership of the church.

1. Anyone in leadership shall be striving to live a holy life according to Church of God doctrine. Maintain a professional appearance and demeanor when attending functions as a representative of the church. This would include all church services, associated church meetings, other meetings of organizations you are involved in etc. This also applies when attending social function activities. Remember in God's eyes you are a representative of the church at all times.
2. All church positions require commitment, dedication, creativity, and enthusiasm.
3. Remember that church leadership is a team effort. Individuals on the teams may not always agree with the decisions of the group, but once a decision is made the individual members are responsible for presenting the decision in a positive manner and refraining from presenting personal or biased opinions to the congregation. The spirit of cooperation and unity is important in maintaining a healthy church and healthy church relationships.
4. Be prepared for all meetings with information and/or questions. Generally, a written report will be required for all meetings with a copy to the Senior Pastor, the church secretary, and the Board of Elders. This is important to aid in compiling accurate minutes of the meetings and to inform the body of the church with periodic reports.
5. Strive to be fair, impartial, and open-minded to new ideas and change.
6. Respect the confidentiality of any information, matters or problems discussed at meetings. Use good judgment in distributing information – especially that which should be distributed only by the pastor.
7. ALL Leadership – which includes serving on teams, leading, teaching, directing, or helping with any ministry of the church – are required to attend annual leadership training provided by the church. **ALL must complete a Criminal Check Form SP4-164 and Child Abuse Clearance Form CY-113 and complete (either in a classroom or online) the state Child Abuse Training as required by law.**

General Duties of All Ministering Teams

The standing teams are established by the Church of God at Robertsdale Bylaws. Each team consists of no less than five members who are appointed by the Board of Elders. Each member of any team shall be ratified for a term of three years with terms of office rotated. No member shall serve more than two consecutive terms. The Senior Pastor shall have the latitude to attend any team meeting at his discretion. Three members present shall constitute a quorum. In the event of a vacancy on any of the teams, the Board of Elders shall appoint a member to fill the unexpired term.

The team officers are selected by the team members. The officers include the Chairperson, Vice Chairperson and Secretary. Due to the working relationship of the Board of Elders and the Administration Team, husbands and wives will not serve as Chairpersons of these teams during the same year. The responsibilities and duties of each of the teams are outlined in the church Bylaws. All teams are encouraged to use sub-teams for carrying out the work of the church. An example of this would be the Passionate Growth Team which appoints a sub-team for a Teachers' Workshop. The sub-team would come up with a list of possible facilitators and info. for this workshop and present it to the Passionate Growth Team for development. The Passionate Growth Team would present this to the Pastor and Board of Elders for approval.

Procedures and Guidelines for All Teams

The Chairperson shall:

- Hold and conduct necessary meetings with a minimum of one quarterly. If there is a need to have the Senior Pastor attend a meeting, the Chairperson is responsible for contacting the Pastor and making the arrangements.
- Inform team members of meeting dates, time, and location.
- Is responsible for instructing the team secretary on keeping the meeting minutes in a folder or binder that can be passed on to the next secretary.
- Is responsible for seeing that copies of the Team minutes are presented to the church secretary, Pastor, and Board of Elders.
- The Committee Chairperson is responsible for maintaining the official committee files and at the end of the year delivering the files to the new Committee Chairperson. (This would include projects underway and old business for follow-up etc.)
- Submit to the Administrative Team each November a request for funding, if needed, to be included in the proposed budget.
- Communication is the key to the success of any organization and church is no exception. Committee Chairpersons shall provide responses promptly to inquiries of the congregation. Regular communication is expected between the chairperson and the Pastoral Staff.
- The Chairperson should notify the Pastor of any concerns or issues that need the Church Leadership's immediate attention.
- Any new ministries/projects must be reviewed with the Pastor. Also, dates for using the church for projects must be discussed with the Pastor to prevent conflicting activities scheduled for the same date etc.

The Vice Chairperson shall:

- Perform the duties of the Chairperson in the event of their absence or in the event of a vacancy.

The Secretary shall:

- Keep, in a folder, binder or disc an accurate record of the actions, decisions and proceedings of the team and also maintain a hard copy of all meeting minutes. This record shall be the property of the church. The secretary shall perform other duties pertaining to the secretary's office.
- Transfer all records to the newly selected secretary each year.

General Duties of Ministering Teams

ADMINISTRATIVE TEAM

1. The Administrative Team shall recommend to the Board of Elders, any church campus improvements, leases, buying, selling or renting of property, and the hiring and supervision of labor. All such actions require the approval of the Board of Elders and, if necessary, the church membership. Any such transactions involving \$500.00 (five hundred) or more outside the approved budget shall require action by the membership.
2. The Administrative Team shall manage the business affairs of the corporation. It shall have the charge of collecting and disbursing the money of the Church, in accordance with the approved budget or special instructions of the membership. Also, the team is responsible for procuring and maintaining insurance for the church property.

An employed financial secretary/treasurer shall be responsible for the overall accounting activities of the church. This shall include but is not limited to payment of bills, payroll, counting money which requires two people to be present (see pg. 35 #2 Internal Controls), properly recording tithes and offerings and preparing monthly financial reports for the administrative team and the church.
3. The Administrative Team shall act as a budget committee and shall require a written report from representatives of each Ministry Team. The budget shall be presented for approval by vote of the membership at the annual business meeting. Monthly budgetary status reports shall be made available for the Church.
4. With the approval of the Board of Elders it shall receive and hold in trust, any donations, bequests, endowments or other funds arising from various sources, and shall conduct all business related thereto when such matters are clearly distinguished as business, insofar as it does not in any way infringe upon, hinder, or thwart the spiritual purposes of the Church under its recognized leaders.
5. The Administrative Team, along with the Board of Elders, shall be responsible for safeguarding the real estate property owned by the corporation in the manner recommended by the General Assembly of the Church of God that meets every other year.
6. The Administrative Team shall do a self-inspection safety checklist provided by the insurance company in September each year.
7. Conduct annual inventory of Church property (See Exhibit 1)
8. Other duties as deemed necessary by the Senior Pastor and Board of Elders.
9. Team members must attend annual training provided by the church.

PASSIONATE GROWTH TEAM

The purpose of this team shall be to correlate the various phases of the Christian Educational work of the Church and to see that it is carried out in a suitable manner, putting into effect the policies adopted by the Church of its Christian Educational work. In keeping with our mission, the overall education will “help persons come to know God in the fullest and truest sense consistent with their age and abilities.”

1. The Team is to provide teaching/learning opportunities for all persons within the total fellowship of the Church. The Team will strive to improve and promote all phases of the work of the Church for which it is responsible and will seek to keep its work in harmony with the overall purposes and practices of the Church. Ministries include, but are not limited to: Sunday school, leadership training, workers conferences, leadership recruitment, teachers, and small group ministries.
2. The Team shall make necessary recommendations and appointments of the workers/teachers in the Christian Education Department to the Board of Elders for their approval.
3. Sunday school teachers and youth leaders will serve on a yearly basis and be encouraged to renew their commitment to their leadership role.
4. The Passionate Growth Team will work with the Board of Elders, Senior Pastor, Youth Minister and/or Youth Leaders/Children’s Director to provide spiritually fulfilling youth and children’s ministries.
5. The Passionate Growth Team will develop and continually evaluate the children/youth ministries.
6. Team members must attend annual training provided by the Church.
7. Submit budget requests, in writing, to the Administrative Team prior to the development of the annual budget.
8. Submit all ministry proposals, in writing, to the Board of Elders for approval.

FAMILY RELATIONSHIPS TEAM

- 1.** Work with Senior Pastor and/or other teams to provide and coordinate family-oriented activities, programs, training, and events to better fulfill the needs of the congregation and the community.
- 2.** Develop and supervise a Greeting Meeting Ministry for Sunday morning services.
- 3.** Encourage the development of specific support groups, including but not limited to:
 - A.** Singles support group
 - B.** Marriage support group
 - C.** Single parent support group
 - D.** Seniors support group
 - E.** Divorce/Recovery support group
 - F.** Substance-Abuse support group
- 4.** Work to define “Healthy Family” and provide training through seminars, speakers, etc. for the congregation and the community.
- 5.** Team members must attend annual training provided by the Church.
- 6.** Submit a budget request, in writing, to the Administrative Team prior to the development of the annual budget.
- 7.** Submit all ministry proposals, in writing, to the Board of Elders for approval.

WORSHIP ARTS TEAM

1. Work with Senior Pastor and Music Minister to develop music for spirit led worship services.
2. Encourage development for drama team ministry at various times during the year and provide leadership support for those involved.
3. If needed, develop a schedule for vocal and/or instrumental ministry and provide encouragement and appropriate support for those involved.
4. Develop special programs throughout the year.
5. Submit all ministry proposals to the Board of Elders in writing for approval.
6. Team members must attend annual training provided by the church.
7. Submit budget request, in writing, to the Administrative Team prior to the development of the annual budget.

BOARD OF ELDERS

The principal authoritative body of the Church is the Board of Elders. This Board shall include six members and the Senior Pastor. This Board shall reflect the spiritually gifted leadership which is recognized by the Church. The Board of Elders is responsible for the spiritual health of the church and shall fulfill the following duties and responsibilities according to the church bylaws Article IV.

Section 1. Elders are to lead as servants and examples before the congregation. Such leadership entails a personal commitment to one's own spiritual growth, equipping oneself by means of systematic study of the Scriptures, regular dialogue with co-Elders, full participation in the life of the Church, and prayer on behalf of these endeavors.

Section 2. The Board of Elders is to act as a counseling body, providing counsel to those of its own membership including the Pastoral Staff. It is to act as a support group for the Pastoral Staff.

Section 3. The Board of Elders is to set goals for the Church, regularly evaluate these goals, and share the goals with the congregation. Elders are to constantly work toward the spiritual growth of the Church and the improvement of the church's ministry.

Section 4. The Board of Elders is responsible for the Church's ministry and the provision and/or acquisition of the necessary leadership in all areas of the Church's worship and ministry. It shall evaluate the needs of the church and establish or cancel any programs, policies, or committees it deems necessary to meet these needs. The Board of Elders has the responsibility of hiring qualified people to fill vacant paid staff positions – taking into consideration input from the Administrative Team.

Section 5. While the Board of Elders is charged with the responsibility of selecting appropriate leadership at all levels, the acquisition of a Senior Pastor, Associate Pastor, Youth Pastor, or other Ministers must be submitted to the congregation for a vote approval. Congregation approval of no less than eighty percent must be expressed before a call to ministry can be issued.

Section 6. The Board of Elders shall be responsible for executing all legal transactions related to any property of the Corporation, as authorized by the membership.

Section 7. The Board of Elders may, at its discretion, bring to the congregation any issue of business. Additional Pastoral Staff must be recommended to the Board of Elders by the Senior Pastor for congregation approval.

Section 8. The Board of Elders is responsible for the discipline and rehabilitation of Church leaders resulting from misconduct and/or behavior issues. An example of such would be those who promote divisive or disruptive teachings, contrary to the accepted doctrines represented by the General Assembly of the Church of God, Anderson, Indiana. The Board is to actively engage in internal dialogue and Bible Study for the sake of an even better understanding of truth of our faith, rooted in the Scriptures; hereby allowing this Board to instruct the local congregation more clearly, and to encourage and equip our own local leadership for the purpose of participating in the ministry of the Church of God at large.

Section 9. The Board of Elders has the authority to counsel or to advise individuals when it considers such measures to be necessary to meet an individual's need for edification, instruction, or correction. The authority of the Elders should be received with the same humility and love with which it is exercised.

Section 10. The Board of Elders will be responsible to see that the management of the Church's properties, financial resources, secretarial and recording-keeping needs is under the supervision of qualified Teams, in each of the relevant areas. The Board of Elders is responsible for appointing all necessary Team Members, according to Article V of the church bylaws.

Section 11. The Board of Elders will be responsible for scheduling at least one open business and information meeting. This meeting will be held during the month of January – date and time to be determined by the Board of Elders.

Notification of such meeting to the congregation must occur not less than three times prior to the scheduled meeting date. The Elders will assess this report, discuss the implications for the present and future of the Church, and provide a time for response to questions and comments from the congregation. One of the Pastoral Staff will serve as chairperson of these meetings. This person will be selected by the Board of Elders for the term of one business meeting only.

In the case that no salaried pastor is available, the Board of Elders will be responsible to select a chairperson from among its own members.

Section 12. The Board of Elders will include the Senior Pastor. The Pastor will be a non-voting member of the Board, except in cases of a tie vote. The Board of Elders will not include salaried staff who have a specific or limited area of responsibility. These individuals will be considered Ministers according to Article V of the church bylaws and they will serve under the authority and guidance of the Board of Elders. This, however, will not preclude that one or more of these individuals may serve as an Elder in a non-voting capacity.

Section 13. The Board of Elders will be responsible for hearing all challenges or charges brought against any of its own members according to the procedures outlined in Article VIII, Section 4 of the church bylaws and the Discipline/ Rehabilitation Policy found in Exhibit 7.

Section 14. The Board of Elders will be responsible for conducting scheduled General Business meetings and providing three notifications of these meetings prior to the meeting date. Any petition concerning the Pastoral Staff that includes signatures of a majority of the body should be addressed in a General Business Meeting.

The Board of Elders will submit budgeting needs in writing to the Administration Team prior to the development of the annual budget. Elders must attend annual training provided by the Church. **Board of Elders members must provide a criminal check Form SP4-164 and Child Abuse Clearance Form CY-113.**

MINISTERS: The Role of the Ministers: Team members are ministers, serving the needs of the Church body under the direction of the Board of Elders. In their Biblical role, Ministers (Team Members) serve in those capacities which would assist the Pastoral and

Elder leadership in shepherding responsibilities. It is the responsibility of the Board of Elders to select individuals for serving on teams.

Names of candidates will be presented by the Board of Elders and ratified by the Church to serve in specific areas of ministry to the Church or to the wider community on the Church's behalf.

Ministers (Team Members) presented by the board of Elders will be subject to the authority of the Board of Elders and serve at the discretion of this Board.

Ministers (Team Members) have the responsibility to recruit workers, sub-committees and develop programs/ministries necessary to carry out their ministry, with the approval of the Board of Elders.

Ministers (Team Members) will have authority over their area of ministry and are accountable to those they serve and those who work under their direction. Their authority will also include the right to dismiss workers for sufficient cause after notification and approval of the Board of Elders.

Ministers (Team Members) are responsible for the budgetary needs of their particular ministries and are to submit budget proposals to the Administrative Team. Subject to its authority and approval, ministers are responsible for the management of approved funds in their specific ministry areas as good stewards of the household of God.

Ministers (Team Members) will be responsible for submitting reports of their programs/ministries and their progress when so requested by the Board of Elders. Annual reports shall be presented at the annual business meeting.

Any Minister (Team Member) can be challenged by notification of inappropriate action/misconduct to the Board of Elders and in accordance with Article V, Section 7 of the church bylaws and Discipline/ Rehabilitation Policy found in Exhibit 7.

Qualifications of Elders and Ministers/Team Members: Specific criteria for the qualifications of Elders and Team Members/Ministers can be found in 1Timothy 3:2-7 and Titus 1: 6-9. Elders are, in fact, called overseers in the New Testament (Acts 20:28; 1Peter 5:2).

The Process by which Elders are Selected: On an appointed date, a meeting of all persons who meet the voting requirements found in Article III, Sections 2 of the church bylaws, will be given blank paper and asked to write the names of two (2) individuals they believe to be gifted by God to serve as an Elder. Each eligible member will write the names of those individuals he/she believes to be gifted for this ministry and who meet the criteria of Eldership. There will be no process of nomination of, discussion of or promotion of any candidate prior to or during this selection process.

The Board of Elders is responsible for maintaining a sufficient membership to ensure the completion of its duties and responsibilities. Addition of new Elders or the replacement of Elders who can no longer serve for whatever reason(s) will be the responsibility of the Board of Elders, and will be carried out according to the following procedures:

- a) On an appointed date, to be announced not less than three (3) times in advance, a business meeting of persons who meet the aforementioned voting requirements will be asked to write the names of individuals he or she believes

to be gifted by God for this office and who meet the criteria of Eldership. After the qualifications of Eldership have been read, each eligible voting member will write the names of individuals they believe to be gifted by God to serve as an Elder. There will be no nomination of, discussion of or promotion of any particular candidate(s) prior to or during this meeting.

- b) The names will be submitted to the Board of Elders, which will be responsible for evaluating the names submitted. The Board of Elders, at their discretion, will contact the individual(s). The Board of Elders will interview individuals to ascertain if he or she is willing to serve and to ascertain whether there may be any unknown reason(s) which might preclude this individual's service. If this individual is not willing or is otherwise unqualified to serve, the Board of Elders will follow the same procedures as the next qualifying individual, until a qualified individual feels led to serve.

RESOLUTION of CONFLICT

“If a brother or sister sins..., the words of Jesus”

“If your brother sins against you, go and tell him his fault, between you and him alone. If he listens to you, you have gained your brother. But if he does not listen, take one or two others along with you, so that every word may be confirmed by the evidence of two or three witnesses. If he refuses to listen to them, tell it to the Church; and if he refuses to listen even to the Church, let him be to you as a Gentile and a tax collector.”

Matthew 18:15-17

“When no resolution is reached...., Paul to the Thessalonians”

II Thessalonians 3:6, 14-15

The Board of Elders is responsible for hearing all challenges or charges brought against any of its own members according to the procedures outlined in the by-laws **Article VIII Section 4** and the Discipline/Rehabilitation Policy. (Exhibit 7)

RESOLUTION of ‘CORPORATE’ CONFLICT

When conflict arises between groups or members of the congregation, the following procedures will be used. This also applies to division within the Board of Elders.

- A. The groups in disagreement must first meet together for the expressed purpose of seeking a resolution to the dispute.
- B. If resolution cannot be reached, the Board of Elders will call a joint session of all Ministers and Elders in order to receive their advice and counsel by means of a non-binding referendum on the issue.
- C. If no resolution results, following the pattern established by the Church of God in Antioch (**Acts 15:2-31**), the Board of Elders will be charged to seek out the matter. The Board of Elders will appoint persons from the membership, preferably one of the Pastoral Staff, to find such a mediating body which is acceptable to the whole Board of Elders.

RESOLUTION of INDIVIDUAL and CHURCH BODY CONFLICT

While Matthew 18 offers the Church a pattern according to which personal conflict is to be handled, church leaders (especially Elders as shepherds) are charged with guardianship of the whole flock and the responsibility of handling conflict which threatens more than the relations between individual members of the community.

Paul warns the Roman Christians in **Romans 16:17**, “I appeal to you, brethren, to take note of those who create dissensions and difficulties, in opposition to the doctrine which you have been taught, avoid them.”

Often these disruptions arise from persons who insist on teaching divisive doctrine, about whom Timothy received this instruction, **I Timothy 6:3-5** “If anyone teaches otherwise and does not agree with the sound words of our Lord Jesus Christ and the teaching which accords with Godliness, he is puffed up with conceit, he knows nothing, he has a morbid craving for controversy and for disputes about words, which produce envy, dissension, slander, base suspicions, and wrangling among men who are depraved in mind and benefit of the truth, imagining that godliness is a means of gains.”

Therefore, the Elders will be charged with the responsibility of dealing with such persons in accordance with the following scriptural injunction **Titus 3:1-11**, “As for a man who is factious, after admonishing him once or twice, have nothing more to do with him, knowing that such a person is perverted and sinful; he is self-condemned.”

CHARGES AGAINST ELDERS or MINISTERS

Charges may be lodged against Elders or Ministers (Team Members) when made by two or more witnesses. An individual who brings charges against a Team Member must be present at any meeting where this issue is discussed and be prepared to respond to questions about the matter.

SENIOR PASTOR

Job Description

The Senior Pastor shall be a maturing Christian whose desire is to minister to their congregation. The Senior Pastor shall abide by the following:

1. He/she shall exemplify in their lives the Christian values held in scripture. (See **I Tim. 3:1-12; Titus 1:5-16, 2:1-8; I Peter 5:1-4**)
2. He/she shall be the custodian of the church's vision statement and work to equip the congregation to live out that statement.
3. He/she shall provide pastoral care for the congregation in conjunction with other staff and lay leaders.
4. He/she shall endeavor to insure there is a balance of regular devotional, educational and fellowship times and shall work with the various teams of the church to accomplish this.
5. He/she shall work to incorporate, equip, and use volunteers within the church.
6. He/she shall work to communicate with and cultivate communion with the congregation.
7. He/she shall make visits to homes, hospitals, jails, nursing homes and other facilities as needed.
8. He/she shall work closely with the Board of Elders within the guidelines of the church bylaws and this policy manual.
9. He/she shall be spiritually prepared through Bible study and prayer to lead the church and speak the Word of God following the Church of God doctrine.
10. Be available to serve the whole church by participating in activities at the state and national level.
11. Be active in community activities of interest to himself/herself, that helps build the kingdom. Prudence should govern the extent of such involvement.
12. He/she shall set aside time for themselves and their family and shall have a work schedule that allows themselves a time for family and rest. It is important for them to adhere to this so that they can carry out God's work.
13. He/she shall attend annual training provided by the Church.
14. **He/she shall provide a criminal check (form SP4-164) and child abuse clearance (form CY 113).**

ASSOCIATE PASTOR

Job Description

The Associate Pastor shall be a maturing Christian whose desire is to minister. The Associate Pastor should be gifted in Christian education and worship ministry and shall:

- 1.** He/she shall exemplify in their lives the Christian values held in Scripture. (See **I Tim. 3:1-2; Titus 1:5-16, 2:1-8; I Peter 5:1-4**)
- 2.** He/she shall serve directly under the guidance and direction of the Senior Pastor and Board of Elders.
- 3.** He/she shall attend all regular appointed services of the church.
- 4.** He/she shall be spiritually prepared through Bible study and prayer to lead the church and minister and speak the Word of God following the Church of God doctrine.
- 5.** He/she shall make visits to homes, hospitals, jails, nursing homes and other facilities as needed.
- 6.** He/she shall fulfill all the ministerial duties and responsibilities of the Senior Pastor when they are away.
- 7.** He/she shall attend prayer, planning and communication meetings with the Senior Pastor as deemed necessary by the Senior Pastor.
- 8.** He/she shall upon the Senior Pastor's recommendation - attend meetings of teams, committees, and organizations which they shall be an ex-officio member.
- 9.** He/she shall set aside time for themselves and their family and shall have a work schedule that allows themselves time for family and rest. It is important to adhere to this so that they can carry out God's work.
- 10.** He/she shall serve in other areas of ministry as the Senior Pastor and Board of Elders deem necessary.
- 11.** Be active in community activities of interest to themselves, that helps build the kingdom. Prudence should govern the extent of such involvement.
- 12.** He/she shall attend annual training provided by the Church, which includes Western Pennsylvania and Anderson, IN Ministries.
- 13.** He/she shall provide a criminal check (form SP4-164) and child abuse clearance (form CY 113).

SUNDAY SCHOOL TEACHERS & ASSISTANTS

JOB DESCRIPTION

Each teacher is responsible to the Senior Pastor, Board of Elders, and the Passionate Growth Team. He/she is responsible to create a suitable environment for teaching and learning and shall:

1. Maintain a high standard of Christian conduct both in and out of the classroom and live a holy life according to God's word.
2. Be sensitive to involvement in situations which might be construed as inappropriate behavior. This includes, but is not limited to: a) one on one involvement with students – teachers should always have an assistant or helper present, b) putting yourself in situations that could be perceived as inappropriate.
3. Present themselves to their class fully prepared, having given attention to the Bible, curriculum materials and enrichment resources which bear the session's goals.
4. Attend teacher training workshops and other training events sponsored by the Board of Elders and the Passionate Growth Team.
5. Maintain a record for each student that highlights significant experiences or unusual life happenings that affect learning and growth.
6. Make a special effort to get acquainted with students in the class.
7. Arrive fifteen minutes before class time.
8. Give attention to and work in harmony with the doctrine and practices of the Church of God.
9. Give adequate notice (three weeks) for resignation and two weeks' notice requesting vacation or a leave of absence.
10. Be alert for the opportunity to lead students to accept Jesus Christ and to make decisions concerning discipleship. As a Sunday school teacher, you have the unique opportunity to serve, to share your Christian faith, to guide growing persons, and to prepare others for God's ministry. This job description is to help you view your work as a ministry, to help you see the possibilities of your service.

Helpful hints to reach success:

- **Prepare for the class session** Early preparation is the best – this allows time for the session to grow, for ideas to formulate in your mind, for you to find the materials that would be most helpful. Read your teacher's guide and think of each student. Pray and allow the Holy Spirit to work through you.
- **Get to know each of your students** Developmentally, read about the psychological and spiritual needs and stages that are appropriate to your students. Fellowship with your class. Attend informal church and class fellowship functions.

Share with your students. Show friendship and concern for your students and families.

- Become familiar with and follow our Church's Code of Conduct (pages 8-9).
- Be a faithful regular attendee of church activities. You are a role model for your students.
- When you must be absent, notify your assistant or the Passionate Growth Team as early as possible.
- Arrive early enough each Sunday so that you may greet your students.
- Check on absentees by sending a card. Everyone likes to be missed. God may work through you to make a student's self-worth known.

Each teacher must attend annual training provided by the Church.

Each teacher must provide a criminal check (form SP4-164) and child abuse clearance. (form CY 113)

Teacher/Assistant Signature

Date Reviewed

CHURCH BULLETINS

In order to ensure accuracy and timely printing, the following procedure and deadlines must be followed by all of those involved in contributing to the bulletin.

Deadlines:

- All announcements must be submitted to the church secretary and the church web master by Wednesday to be reviewed by the pastor in order to be included in the Sunday bulletin.
- Events not related to our church must have the pastor's approval before being included in the bulletin.

The individual responsible for developing and printing the bulletin each week must secure a substitute to perform such duties in the event of one's absence. If a substitute is not secured, the pastor needs to be notified at least one week in advance to give him time to find someone.

CHURCH TREASURY

Philosophy

In recognition of the Administrative Team's responsibility for the funds of the church committed to their care, members of the Administrative Team are guided by the following philosophy:

All resources shall be handled with gratitude to God in the spirit of Christian stewardship; with appreciation to those who made the funds available and in accordance with the wishes to the extent specified by them; with concern for those for who's good the money is to be used; and with commitment to employ the money in such a way that its use will foster and enhance the ministries God by His grace affords the Church of God at Robertsdale.

Policy

Unless otherwise specifically directed in the instrument by which property is received the Administrative Team, with the approval of the Board of Elders, is authorized to invest and reinvest the property, if done in the exercise of that degree of judgment and care, under the circumstances prevailing, which persons or prudence, discretion, and intelligence exercise in the management of their own affairs. Decisions are not made for speculation, but for permanence of the funds, considering maximum income to be derived there from consistent with the probable safety of the capital involved and protection of purchasing power which may be threatened by current inflation rates.

Guidelines:

1. Include statement of basic objectives.
2. Funds shall be invested and deposited as promptly as possible.
3. Full advantage shall be taken of the tax-exempt status of the church.
4. Funds shall be invested in issues generally of larger corporations, highest rated quality commercial paper, corporate bonds and government obligations and good quality common and preferred stock.
5. Ratio of equities to fixed income securities shall be maintained consistent with the purpose and goals of various funds.
6. Funds shall not be invested in corporations inconsistent with the position of the church or invested in products harmful to persons or the social environment.
7. Statements of Investment Philosophy, Policy and Guidelines shall be reviewed annually by the Board of Elders and Administration Team.
8. Review current and future, financial needs to avoid financial problems.
9. Use budget or forecast calendar schedule to determine if goals were achieved. Investigate differences and discrepancies - what happened and why.

Responsibilities:

1. Overseeing the congregation's financial records.
2. Comply, as required, with governing bodies of the church and governmental reporting requirements.

3. Managing, safeguarding, and maintaining the congregation's financial resources.
4. Scheduling and overseeing the annual review or audit, to be scheduled by February 14th and completed by February 28th.
5. Incorporate hiring policies and practices, which may include: drug testing, background checks and personal references.
6. Be sure to have up to date Personnel Policies and make sure each employee has a copy.
7. Each paid position should have a Job Description, and each employee should be given an annual review.

A. Resource Management

The congregation has assets which must be safeguarded and maintained. If the church has a building, as an asset, insurance coverage must be adequate and regularly reviewed. The Administrative Team, with the approval of the Board of Elders, is responsible for overseeing all investments. It is the Administrative Team's responsibility to be certain that only authorized persons have access to funds and that the offerings are protected, counted, and deposited. If at any time offerings exceed spending, the Administrative Team has the responsibility to see that those funds are properly distributed for the maximum benefit of the church and its mission.

B. Auditing Internal Controls and Record Keeping

Internal Controls

It is most important to have a system of checks and balances for good internal control in any operation. Income functions will be handled separately from the disbursement functions. For example, offerings will be verified by someone other than the Financial Secretary who writes the checks. Offerings will be counted and verified by the Financial Secretary and one other person. The Administrative Team will appoint this person. Every transaction will be authorized, initiated, approved, executed, and recorded. The following is a checklist to ensure there are good internal controls in place for the entire Church.

Financial Controls

1. Must have Administrative Team policies for endowments and gifts the church is willing to accept.
2. Must have Administrative Team Fully Accountable Expense Reimbursement Plan, including a calendar to budget expenses.
3. Have procedure for counting offerings.
4. No one person will NOT handle all aspects of a transaction (from beginning to end).
5. Divide and segregate duties.
6. Investigate unusual items, such as: checks to unfamiliar vendors, checks for large amounts and checks to employees or other insiders.

C. Record Keeping

Financial records will be as simple as possible. Financial records include both accounting records of income and expenses, as well as the records of the contribution of members. There may be treasurers of other groups in the church, for example:

Sunday school classes, youth group, individuals, etc., financial secretary and tellers all reporting to the Administrative Team.

The purpose of this section is to give guidance to the Church Treasurer/Financial Secretary about how to keep records, whether they are simple or complex. The objective is to help the Church Treasurer/Financial Secretary complete the Annual Statistical Report which is submitted at the Annual Business Meeting. This financial information is based on the total receipts and expenditures of the church and group ministries.

The church should have simplified bookkeeping with a relatively simple set of accounts. Only a cash disbursements ledger is necessary, and this should be reconciled each month with the checkbook. It is recommended that supported computer accounting software be used to maintain financial records.

D. Bookkeeping

Bookkeeping records should be kept permanently and will be accessible to church officials. This will be completed under the direction of the Administrative Team.

Cash Receipts are broken into six major categories:

1. **Contributions** – All contributions received by all treasurers. This includes payments on pledges (current, as well as delinquent), loose offerings (cash or check), and special offerings. It is important to list items separately in a finance report.
2. **General, Capital, Mission, and Building Funds** - All receipts for capital purposes, extraordinary repairs, building funds, and mission contributions and equipment with anticipated useful life more than seven years.
3. **Investment and Endowment Income** - Dividends and interest earned on investments as well as proceeds from the sale or liquidation of investments. (*Note: The value of the investments should be reported separately, at least monthly*).
4. **Bequests** - This is income received from wills and estates. This includes all one-time contributions of anything of value received by the church, such as: bequests, planned gifts (gift annuities, charitable trust, and life insurance), stocks, real estate, or other non-monetary gifts.
5. **Other Income** - This is all other income, such as: rent or other reimbursements from organizations using church property.
6. **Subsidy or Aid** - This is money received from other churches, General Assembly, or other agencies to be used in local missions and programs.

Cash receipts, as listed above, are the source of the funds received by the church whether it is from a person (living donor) or from a non-living source.

The Cash Receipts Report should clearly indicate each of the six (6) Cash Receipts Categories and should list the amount received and its source. The report to the Administrative Team will include this information in a format that is easy to read (*be sure to include both monthly and year-to-date information*). It is also helpful to compare this income to the projected budget for the year. Most computer accounting programs have a report form, such as this, that can be created using the information that has been recorded.

Cash Disbursements are expenditures broken into 7 categories General or Current Funds are the funds which pay all operating bills, salaries, utilities, etc. These funds are received through tithing and offerings and are always *the* principal funds.

Seven Divisions of the General Fund:

1. **Ministry of the Word** - Pastor's salary, hospitalization, pension, special meetings and camp meetings, car and book expenses, and parsonage utilities. This may also include the same categories for an Associate Pastor.
2. **Ministry of Promotion** - advertising and promotion, Church supplies, social activities, office supplies, flower fund and special offerings.
 - **Special Offerings** - specific causes. These may include college care packages, GI packages, local missions, etc. These monies do not remain in the account and are disbursed immediately.
3. **Ministry of World Needs** - Easter and Christ Birthday offerings, outreach and 10% Church tithe as designated by the approved annual budget. The 10% tithe is to be annually reviewed at the congregation's Annual Business Meeting and will be reported in the monthly Budget Report.
4. **Revivals** - evangelist compensation and mileage, special music programs and special ministries/guest speakers.
5. **Ministry of Church Education** - Sunday School materials, General Assembly expenses, youth camp, junior church ministry, new equipment, Vacation Bible School, Wednesday evening adults, Bible club study material, Youth Convention, Youth fellowship and materials, Vision Retreat, Christmas party and treats, church education, and other church functions.
6. **Ministry of Music** - piano players, worship leader, adult choir material, piano/organ music material and software.
7. **Ministry of Property** - property maintenance and repair, janitorial services and supplies, church utilities, parsonage phone, copier lease and maintenance, grass cutting, snow removal, miscellaneous expenses, church and parsonage insurance, van ministry, etc.,

FINANCIAL SECRETARY / CHURCH TREASURER

JOB DESCRIPTION

The Administrative Team, Senior Pastor and Board of Elders supervise this paid position. The Administrative Team, with the concurrence of the Board of Elders and the Senior Pastor, determine the compensation rate and number of hours per week. The Board of Elders recommend the duties not be performed during Sunday morning worship service.

1. Record Keeping

Record keeping is the responsibility of the Financial Secretary. Financial statements presented to the membership must be understandable, concise, inclusive, comparative, and timely. Summary sheets will be compiled monthly, after bank reconciliations, in order to report to the Administrative Team on the financial condition of the church. A financial report will be given at every regularly scheduled, Administrative Team meeting and be available to the congregation after approval.

The Financial Secretary is responsible for the keeping of all financial records.

Safe record retention will be a top priority.

Safe record retention should be a top priority and records retained for no less than 7 years and no more than 10 years.

Permanent records will be kept in a fire/theft prevention safe or a bank safety deposit box (*The Administrative Team shall give authority to two people to enter the safety deposit box*).

The use of a computer accounting program shall be used and updated as needed to maintain church records. Computer upgrades should be purchased and installed periodically to stay in compliance with FASB standards and tax changes. Computer backups should be made each time the accounting/reporting software is used. Copies of these backups will be kept off-site and rotated on a regular basis. The Financial Secretary will keep a folder with all essential information for the church regarding the finances. (*It would be helpful to keep a copy of the following in the safe or safety deposit box.*)

- Federal ID #
- State ID#'s - tax exempt, state withholding#, local withholding #
- Bank(s) account number(s)
- Investment firm, contact and phone # - include any account numbers, etc.
- Loan information - how financed, account #, rate, term, secured by, payment information, etc.
- List of church software being used, including version, serial numbers, secure passwords, and support phone numbers
- Copies of all equipment invoices (particularly computer equipment and copiers), include serial numbers, date of purchase, cost, and bank, invest warranty information
- List of phone numbers/websites used in the Financial Secretary's work, bank, investment firm, local and state tax office(s), etc.
- Any other pertinent information for the congregation

- Insurance policies
- Titles for vehicles

2. Fund Reporting

Funds shall be recorded as follows:

- A. **GENERAL or CURRENT FUNDS** are the principal funds received through the offerings which pay all operating bills, salaries, utilities, etc. Missionary contributions are disbursed according to the monthly budget.
- B. **RESTRICTED FUNDS** are the gifts received for a specific item, project, or program. Building funds are restricted funds into which all contributed building funds must be placed and from which all payments are disbursed.
- C. **OUTREACH FUNDS** in the General fund are those monies designated for specific outreach ministries.
- D. **SPECIAL OFFERINGS** in the General Fund are those funds especially given to a specific cause.
- E. **ENDOWMENT FUNDS** refer to gifts received which have been so restricted that only the income generated from the principal can be used. As an example, the church could receive a \$25,000 bequest with the stipulation that the income be used to provide scholarships for members preparing for the ministry.

NOTE: Accurate accounting of separate funds is critical to good record keeping. It is not necessary to have separate bank accounts; however, this might simplify the task. The Financial Secretary should not borrow from one fund to bolster another without specific authorization from the Administrative Team. Any amount over \$500 requires authorization by vote of the congregation.

3. Governmental Reporting

The Financial Secretary is responsible for complying with community, state, and federal regulations with respect to filing payroll tax reports, such as: the 941's, W-2's, W-3's, 1099's, etc. This includes the completion of Form 941 quarterly reports.

For payment of taxes withheld from payroll in the form of payroll tax deposits, consult IRS Circular E for more information. State and local tax codes determine the method of payment and frequency. Contact your state and local tax offices for accurate information. The Financial Secretary is also responsible for any other IRS filings, such as a Form 990. Since payroll tax can be confusing, the Financial Secretary may find guidance from either a CPA or a tax attorney familiar with tax laws relating to our church.

4. Responsibilities

Accounting

The Financial Secretary should receive and retain copies of the Administrative Team minutes to ensure all actionable items relating to financial matters are met. He/she shall:

1. Present regular reports to the Administrative Team and ultimately the congregation.
2. The Financial Secretary should be prepared to attend any Administrative Team Meeting (and other business meetings, if invited) and be prepared to present at those meetings figures and recommendations regarding the budget and church financial matters.
3. Assume the responsibility for the expenditure of funds according to an approved budget and proper authorization. Books of accounts, journals, and ledgers associated with the church's choice of accounting are maintained by the Financial Secretary. Good audit procedures are encouraged.
4. Maintain the checkbooks. Signers of checks should be authorized by the Administrative Team. It is recommended that all checks require two signatures.
5. Make payments with numbered checks or direct payment drafts from the bank account.
6. Use check numbers on sales and purchase invoices, tickets, or purchase orders, receiving reports and debit or credit memos.
7. Reconcile bank account(s) monthly.
8. Balance subsidiary ledgers to general ledger accounts monthly.
9. Review comparative financial statements in adequate detail every month to disclose significant variations in revenue and expenses.
10. Invest endowment funds as strictly directed by the Administrative Team. Certificates of deposits, annuities, shares of stocks and bonds must be kept under lock and key.
11. Make sure that more than one individual is aware of the financial information of the church.
12. File all financial reports and see that a copy is kept on file in the office. All financial records must be kept at the church.
13. Comply, as required, with governing bodies of the church and governmental reporting requirements.

NOTE: Supporting documentation is required for each check or electronic fund transfer. Documentation required includes:

- Amount to be paid
- Where to send payment
- What the expense is for
- Account charged
- Persons authorizing payment - two signatures are required on transactions

5. Reconciliation Checking Account(s)

The Financial Secretary will reconcile the monthly bank statement and should request the bank to send (church) statements as of the last day of the month. Computer accounting software will be used, if available. The resulting balance should match the last balance shown on the check records. If the bank statement is sent on the last day of the month, three amounts should be equal:

1. the adjusted bank statements
2. the corrected checkbook
3. the cash balance on hand as recorded in the ledgers

6. Giving Records

In keeping with the confidentiality of individuals, the Financial Secretary will maintain member pledges and records of giving. The Financial Secretary is the only person to have access to these records; year- end statements of giving should be given to members upon request.

7. Taxes

The Financial Secretary is responsible for completion of all tax forms and payment of taxes withheld from payroll. This was addressed earlier under Governmental Reporting. Form(s) 990 and 990T may need to be filed if there is unrelated business income. Consult a CPA or accountant for help with these forms.

CHURCH TREASURY AUDIT

AUDIT

The congregation will have the financial records and accounts of the church audited at least once every 12 months. This audit or financial review may be internal or external. An external audit should be done every three years.

A full financial review of all books and records relating to finances must be completed once each year by a public accountant or public accounting firm or a committee of members versed in accounting procedures. Such auditors should not be related to the Financial Secretary. Terminology in this section is meant to provide general guidance and is not intended to require specific audit procedures or practices as understood within the professional accounting community.

A review consists principally of inquiry of management personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, a financial review does not express such an opinion. Therefore, it does deal with cash receipts and disbursements but does not issue a position paper. A financial review is not as extensive as a fully blown audit and likewise, not as costly.

INTERNAL AUDIT

An Internal Audit is normally conducted by a committee of members of the church. The Administrative Team shall establish an auditing committee in conformity with the by-laws of the church and the laws of the state. The committee shall be made up of at least two people who are not serving on the Administrative Team.

In most situations, the audit will be internal and on a volunteer basis due to the cost of an external audit. Nonetheless, this should be done in a systematic manner and by the best qualified individuals available in the congregation.

Large trust accounts and/or large real estate holdings or proposals to build or expand the facilities by loans on the property will find that an external audit by a qualified auditing firm may be required and is to their advantage.

Before deciding which style of audit to have, neither the compensated auditor nor the volunteer team can guarantee the accuracy of the financial records. The auditors are only able to review the financial data supplied to them and from that make an opinion that the balance sheet and statement of operations fairly represent the financial condition of the church.

The financial secretary of the church should not serve on the audit committee but should be available for consultation during the audit process.

The audit committee should review and determine how the audit program will be used in making the audit. To complete an adequate audit, the following areas should be included in this audit procedure, plus any others that are deemed appropriate for the situation.

- A. **Cash Receipts**: The committee should review the procedure used to record receipts and how the offerings are counted and tallied. Time is especially important in recording funds received and a test check should be made to determine if it has been recorded on a timely basis.
- B. **Cash Disbursements**: Copies of the budget, adopted by the Administrative Team for the period being audited, should be made available to the committee along with any adjustments that were made during the period. With this basic documentation the committee can then determine if disbursements by check have been properly charged to the budget category. If there have been disbursements not related to the budget item, then the Administrative Team's authority for the disbursement should be obtained from the minutes of the Administrative Team meeting.

An audit check of current terms for clergy and other employed staff should be reviewed to determine if the full obligation of the commitment has been met, i.e., all pension and continuing education allowances paid, etc.

Verification of Bank Statements: Verification of bank statements should be done by the audit committee so that the statement can be reconciled with the cash receipts and disbursements.

Securities and Investments: If the congregation has securities and investments, an annual inventory should be made and be part of the audit report, so that all securities and other financial instruments are accounted for at least once each year. The committee should also determine that all coupons on bonds, etc., have been redeemed.

Debt Amortization: To help in determining the financial condition of the congregation, the amortization schedule for all debts of the congregation should be reviewed to determine that payments have been made on time, and a written verification should be obtained from the lender to ensure that the balances shown on the church records agree with those of the lender.

Insurance Policies: With the rapidly escalating costs for replacement and the incidents of vandalism, thefts, etc., all insurance policies should be reviewed annually by the Administrative Team to determine the adequacy of the coverage and the reasonableness of the premiums being paid. Insurance brokers are a good resource for reviewing adequacy of coverage, and they will provide proposals of costs.

The Audit Committee is to present a report or letter to the Administrative Team identifying the findings of the audit. This will include any recommendations that would enable better accounting and understanding of the monthly reports and offer any suggestions that would make it easier for the next audit committee.

The audit of the financial records of the church is important to determine the financial health of the church and to give members the trust that their giving is being taken care of in a businesslike manner.

When the report of the audit committee is received by the Administrative Team, and the report has been included in the Administrative Team minutes, and the assignments of any recommendations for change in method have been made, there shall be a written note of thanks sent to the audit committee.

FACILITY USAGE and RENTAL

1. Property Management:

The Administrative Team is responsible for ensuring all facilities are maintained to the highest standard. The cleanliness and physical condition of our facilities is a testimony to our respect for God and His Word. In addition, the Administrative Team is responsible for ensuring the scheduling of the facilities to ensure the primary mission of the church is enhanced and dissimilar activities do not conflict with one another.

Facilities and equipment may be used as indicated below:

- a) Equipment may not be removed from church property unless it is being used for church-related reasons.
- b) Equipment may not be used for personal business (for profit) on or off church property.
- c) Designated items may be borrowed for personal use. The Administrative Team has the authority to make such decisions.
- d) Any use of church facilities must reflect the philosophy and ministry of the church. The use of drugs, tobacco and/ or alcohol is highly discouraged on church grounds.

2. Signs and Banners:

- a) The Administrative Team must approve all signs and banners displayed within and outside the church.
- b) Specifically excluded are signs and posters especially related to the ongoing lessons of various Sunday School classes, provided the following rules are followed:
 - 1) All signs and posters displayed will be in good condition.
 - 2) No signs or posters will be affixed to the walls with cellophane tape, tacky putty must be used.
 - 3) Bulletin boards should be used to the maximum extent possible.

3. Bulletin Boards:

Specific ministries of the church that require a bulletin board should request one from the Administrative Team.

1. The Administrative Team should attempt to meet the needs of the specific ministry for both size and location of a bulletin board.
2. Bulletin boards should be standardized to enhance the overall décor of the church.
3. Once a bulletin board is approved for a specific ministry, a member of that ministry is responsible for ensuring that it is utilized as intended.

- i. All materials should be neat and orderly.
- ii. All materials should be current.
- iii. All materials should be checked no less than weekly and replaced as required.

4. **Physical Changes:**

The church is used for many functions and often the use of a particular portion of the church may significantly impact the overall use of the whole facility. To ensure our facilities are maintained to the highest standard and contribute to the overall ministry of the church the following policy applies to physical changes to the use of any part of the facility.

1. No physical changes may be made to the facilities without the express consent of the Administrative Team and the Board of Elders.
2. To request a change to the physical environment a written request should be made to the Administrative Team addressing the following:
 - Brief statement as to what the current environment and use is.
 - Brief statement of what physical changes are requested.
 - Brief statement of the benefits physical changes will provide.

GUIDELINES FOR “MEMBER” WEDDING

1. A Christian marriage is a total commitment between a man and a woman before God. It is the Pastor's prerogative to decline or accept the invitation to perform a wedding ceremony.
2. All weddings occurring at the church should be performed by one of the pastoral staff. Any other minister must have the approval of the Board of Elders to conduct a wedding at our facilities.
3. Ministers other than those on staff at the church should make their request to the Senior Pastor.
 - A) The Senior Pastor will forward the request with his/ her recommendation to the Board of Elders.
 - B) Approval by the Board of Elders by simple majority.
 - C) The Senior Pastor will inform the minister requesting to conduct the ceremony of the Board of Elders' decision.
 - D) The process should be conducted as expeditiously as possible, to include the use of telephone polling of the Board of Elders for approval or disapproval.
4. An adequate notice should be given for a marriage to be performed. A minimum of three months' notice is required unless there are extenuating circumstances.
 - A) Weddings are not confirmed on the church calendar until a conference with the Senior Pastor and a wedding scheduling form has been submitted.
 - B) The Senior Pastor will gather the pertinent facts and convey his/ her decision to the Administrative Team and the wedding couple.
5. Requests for specific counseling dates and/or wedding dates may conflict with ongoing programs. Requests will be met to the maximum extent possible. The ministry of the church will take precedence.
6. The positioning of the photographer and the placement of video equipment during the service should be discussed with the minister. Such activities need to be discreet and in good taste.
7. Birdseed must be used in place of rice -- No confetti.
Other materials must be approved by the Administrative Team.
8. No drugs, alcoholic beverages or smoking is allowed on church property.
9. Refreshments should be kept in the fellowship hall. Refreshments in the sanctuary are highly discouraged.
10. Fees are as follows: (*for *members*)
 - A. SanctuaryDonation
 - B. Fellowship HallDonation
 - C. Church authorized sound tech\$50
 - D. Instrumentalist(s)Negotiable
 - E. Singer(s) (each)Negotiable
 - F. Custodian (Sanctuary)\$50

- G. Custodian (Fellowship Hall)\$50
- H. Kitchen Coordinator\$50
- I. Ministeras per agreement

***Members** - those who have attended the church for at least six months and/or members of their immediate household

11. The fees are to be paid to the church and are due two weeks before the wedding. Also, one week before the wedding the monetary gift to the Pastor should be paid and the marriage license provided to the couple.
12. It is the responsibility of the bride and groom to comply with the following conditions before leaving the church (They can designate someone to do this for them but must let the Pastor know who the individuals are):
 - A. All furniture moved or items used need to be returned to their original place immediately after the ceremony. Note: before moving the pulpit, the sound tech must be contacted.
 - B. Items used in the kitchen must be cleaned and replaced under the supervision of the kitchen coordinator.
13. The custodian staff will clean the church after the function.
14. The wedding party is responsible for replacing any broken or damaged items.
15. The kitchen may not be used unless a kitchen coordinator is present.
16. Facilities must be left in the same condition as before function.

GUIDELINES FOR “NON-MEMBER” WEDDING

1. A Christian marriage is a total commitment between a man and a woman before God. If one or both persons are not Christians, yet come to a conference with the minister, he/she will explain what being a Christian is about and how that affects a marriage. It is the pastor's prerogative to decline or accept the invitation to perform a wedding ceremony.
2. An adequate notice should be given for a marriage to be performed. A minimum of three months' notice is required unless there are extenuating circumstances.
 - A) Weddings are not confirmed on the church calendar until a conference is requested with the Senior older Pastor and a wedding scheduling form is submitted.
 - B) The Senior Pastor will gather the pertinent facts and make a recommendation to the Administrative Team and the wedding couple.
3. All weddings occurring at the church should be performed by one of the pastoral staff. Any other minister must have the approval of the Senior Pastor and the Board of Elders to conduct a wedding in our facilities.
 - A) Ministers other than those on staff at the church should make their request to the Senior Pastor.
 - B) The Senior Pastor will gather the pertinent facts and make a recommendation to the Board
 - C) The Board of Elders will review the recommendation and make a determination by approval of simple majority.
 - D) The Senior Pastor will convey the decision of the Board of Elders to the minister requesting the use of the facility.
4. Requests for specific counseling dates and/or wedding dates may conflict with ongoing programs. Requests will be met to the maximum extent possible. The ministry of the church will take precedence.
5. The positioning of the photographer and the placement of video equipment during the service should be discussed with the minister. Such activities need to be discreet and in good taste.
6. Birdseed must be used in place of rice. No confetti. Other materials must be approved by the Administrative Team.
7. No drugs, alcoholic beverages or smoking are allowed on the church property.
8. All refreshments must be kept in the fellowship hall
9. The following schedule of fees is provided: (*Non-members*)
 - A. Sanctuary (*Church members may donate*)\$300
 - B. Fellowship Hall\$125

- C. Church authorized sound technician\$50
- D. Instrumentalists (*each*)Negotiable
- E. Singer(s) (*each*)Negotiable
- F. Custodian (sanctuary)\$50
- G. Custodian (fellowship hall)\$50
- H. Kitchen Coordinator\$50
- I. Ministeras per agreement with minister

10. The fees are to be paid to the church and are due two weeks before the wedding. Also, one week before the wedding the monetary gift to the Pastor should be paid and the marriage license provided to him/her.
11. It is the responsibility of the bride and groom to comply with the following conditions before leaving the church (they can designate someone to do this for them, but must let the Pastor know who the individuals are):
 - A. All furniture moved or items used need to be returned to their original place immediately after the ceremony. Note: Sound tech will move the pulpit after the ceremony.
 - B. Items used from the kitchen for the reception must be cleaned and replaced under the supervision of the kitchen coordinator.
12. The custodian staff will clean the church after the function.
13. The wedding party is responsible for replacing any broken or damaged items.
14. The kitchen may not be used unless a kitchen coordinator is present.
15. Facilities must be left in the same condition as before the event.

FELLOWSHIP HALL and KITCHEN USE POLICY

The kitchen may be used for church-related team functions and non-church related functions. To ensure no scheduling conflicts occur, the use must be scheduled and approved by the Administrative Team and coordinated with the Senior Pastor. All use of the facility must be in accord with the philosophy and purpose of the Church of God.

The following additional requirements must be met:

1. **Church related functions** – A single point of contact (such as team chairperson) for the use of the kitchen must be designated. They will be known as the kitchen coordinator. The kitchen coordinator shall:
 - a) Ensure all food kept in the refrigerator or freezer are clearly marked and dated.
 - b) Ensure all appliances, pots and pans, dishes, serving utensils, and silverware are thoroughly cleaned and returned to their original location.
 - c) Ensure any cloth products used from the kitchen are washed, folded, and returned within 2 weeks of the completion of the event.
 - d) Inform the custodian of the need for janitorial services.
 - e) Ensure all additional facilities used (fellowship hall, classrooms, etc.) are returned to their original condition immediately after the event is completed.
 - f) Report any problems, damage, and malfunction of any appliances to the church office as soon as is practical after they are observed.

2. **Fellowship Hall and Kitchen use for “non-church” functions** -

- a. Church-related activities shall have precedence over non-church-related functions.
- b. The use must be scheduled and approved by the Administrative Team and the Board of Elders.
- c. The schedule of fees is as follows:

	Room	*Member Fee	Non-Member Fee
A.	Sanctuary	Donation	\$300
B.	Fellowship Hall	Donation	\$125
C.	Church authorized sound tech	\$50	\$50
D.	Custodian (sanctuary)	\$50	\$50
E.	Custodian (fellowship hall)	\$50	\$50
F.	Kitchen Coordinator	\$50	\$50

***Facilities must be left in the same condition as before the event.
If not, an additional fee may be incurred.***

**Members = those attending the church for at least six months
and/or members of their immediate household.*

- d. A kitchen coordinator must be scheduled to be present when the kitchen is in use by a non-church member.
 - e. When a member of the church uses the Fellowship Hall and/or kitchen for non-church functions such as a baby shower, birthday party, etc., the facility should be left in the condition it was before the function by cleaning tables, sweeping the floor, etc.
3. The kitchen coordinator must attend annual training provided by the Church.
 4. The kitchen coordinator must provide a criminal check (form SP4-164) and child abuse clearance (form CY 113).

Kitchen Coordinator Signature

Date Reviewed

PROPERTY MANAGEMENT TEAM

A Property Management Team with a maximum of five members will inspect and manage church facilities as outlined in this procedure. Church facilities include the church, church grounds, parsonage, pavilion, playground, and church vehicles. The Property Management Team is to advise and seek approval from the Administrative Team on property management needs and projects. If a Property Management Team is not in place, it is the Administrative Team's responsibility to do so.

Responsibilities:

1. Perform quarterly inspections of church facilities.
 - A. A checklist will be provided to facilitate the inspections.
 - B. Report inspection findings and recommendations to the Administrative Team.
 - C. The Administrative Team will determine the scope of the projects and financial approval.
 - D. The Property Team will then perform the needed maintenance or coordinate the project.
2. Clear snow around the curbs before snowplowing.
3. Replace exterior light bulbs at church facilities and lights in the sign out in the church lawn.
4. Identify and execute any painting, beautification, and drainage at any of the facilities with the approval of the Administrative Team and the Board of Elders.
5. Clean and maintain the pavilion and playground.
6. Mulch grounds as needed at church and parsonage.
7. All other assignments as requested by the Administrative Team.

Guidelines for Use of Church Vehicles

1. The Administrative Team will appoint a vehicle coordinator on a yearly basis. He/she will be in charge of all vehicle functions including maintenance, safety checks, cleaning, record keeping, and all required paperwork. He/she will work with the Administrative Team, church office, and pastoral staff to avoid and/or resolve any scheduling conflicts.
2. Vehicle use should be scheduled with the Administrative Team.
3. The vehicle coordinator must ensure the vehicle stays mechanically sound and clean in according with the following guidelines:
 - a. Vehicles should be cleaned inside as needed after use.
 - b. Vehicles should be cleaned/washed outside as needed.
 - c. Vehicle should have oil/fluid changed as specified by the vehicle manufacturer.
 - d. A master maintenance and expense record must be maintained.
 - e. Inspect tires on all vehicles for safety.
 - f. Vehicle inspections.
 - g. Lighting on vehicle and trailer.
 - h. Maintenance of brakes, lights, etc.
 - i. Vehicle to be stocked with a first aid kit, flairs, power pack, fire extinguisher, and Emergency Procedure and Vehicle Checklists.
 - j. Repairs as needed.
4. The vehicle will be used on a no charge basis for the various ministries of the church. However, the fuel tank is to be replenished before returning to the church or as advised by the Administrative Team.
5. The vehicle may not be used on a charge basis for non-church functions.
6. All drivers are expected to perform the following safety checks prior to using the vehicle. A Church Vehicle Safety Checklist is provided.
 - a. Check the operation of all lights.
 - b. Check all fluid levels.
 - c. Check for inflation of all tires, including spare.
 - d. Ensure the trashcan is empty and spare bags are available (may be obtained from the church).
 - e. Reports all deficiencies to the vehicle coordinator that are not critical for the immediate use of the vehicle.
 - f. Critical safety deficiencies must be reported to the vehicle coordinator and repaired prior to using the vehicle. Critical deficiencies include:
 - i. Illumination of brake warning system light.
 - ii. Deflation of tire(s).
 - iii. Burned out headlight.
 - iv. Inoperative turn signal (either side or both).
 - v. Loose or worn fan belt.
 - vi. No/low oil pressure
 - vii. Abnormally high engine temperature.
7. When children are being transported there must be another adult present to ensure their safety – at least one female and one male. The driver is expected to concentrate fully on the safe operation of the vehicle and not maintaining order.
8. All passengers will wear seatbelts while the vehicle is in motion.

9. An adult should spot the driver while backing.
10. It is recommended drivers view the vehicle safety DVD provided by Church Mutual Insurance once a year.
11. Drivers must attend annual training provided by the Church.
12. All approved drivers must provide a criminal check (form SP4-164) and child abuse clearance (form CY 113) (when transporting children) a valid driver's license and insurance coverage. Only approved drivers included on the driver's list are permitted to drive church vehicles.

Driver's Signature

Date Reviewed