

The Manual of Organization and Policies

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Mission Statement

We are a congregation that loves God, cares for our neighbors and each other, and is open to all. Our church is a community that nurtures a Christian way of life.

God leads us to worship through Word and Sacrament, prayer, and music. God calls us to be seekers, stewards, students, and servants.

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**INTRODUCTION TO MANUAL OF ORGANIZATION
FIRST PRESBYTERIAN CHURCH, BROCKPORT
And First Congregational Society of the Village of Brockport, Inc.**

Reasons For This Manual

The Presbyterian commitment to ordered relationships and orderly governance holds an important place in our understanding of the church. All efforts to define how a congregation will govern itself begin with “Christ’s will...[as] set forth in Scripture” as we interpret “the Word by reason and sound judgment, under the guidance of the Holy Spirit.” *Book of Order* (G.1.0100.1c) This manual continues the work of *The Constitution of the Presbyterian Church (U.S.A.)*, especially *Part II: Book of Order*, by describing how this particular church chooses to govern itself beyond what the *Book of Order* requires, especially in Chapters I-VIII.

The basic principles are these: “Each particular church of the Presbyterian Church (U.S.A.) shall be governed by this Constitution. Its officers are ministers of the Word and Sacrament, elders, and deacons. Its government and guidance are the responsibility of the Session. It shall fulfill its responsibilities as the local unit of mission for the service of all people, for the upbuilding of the whole church, and for the glory of God.” (G.4.0104)

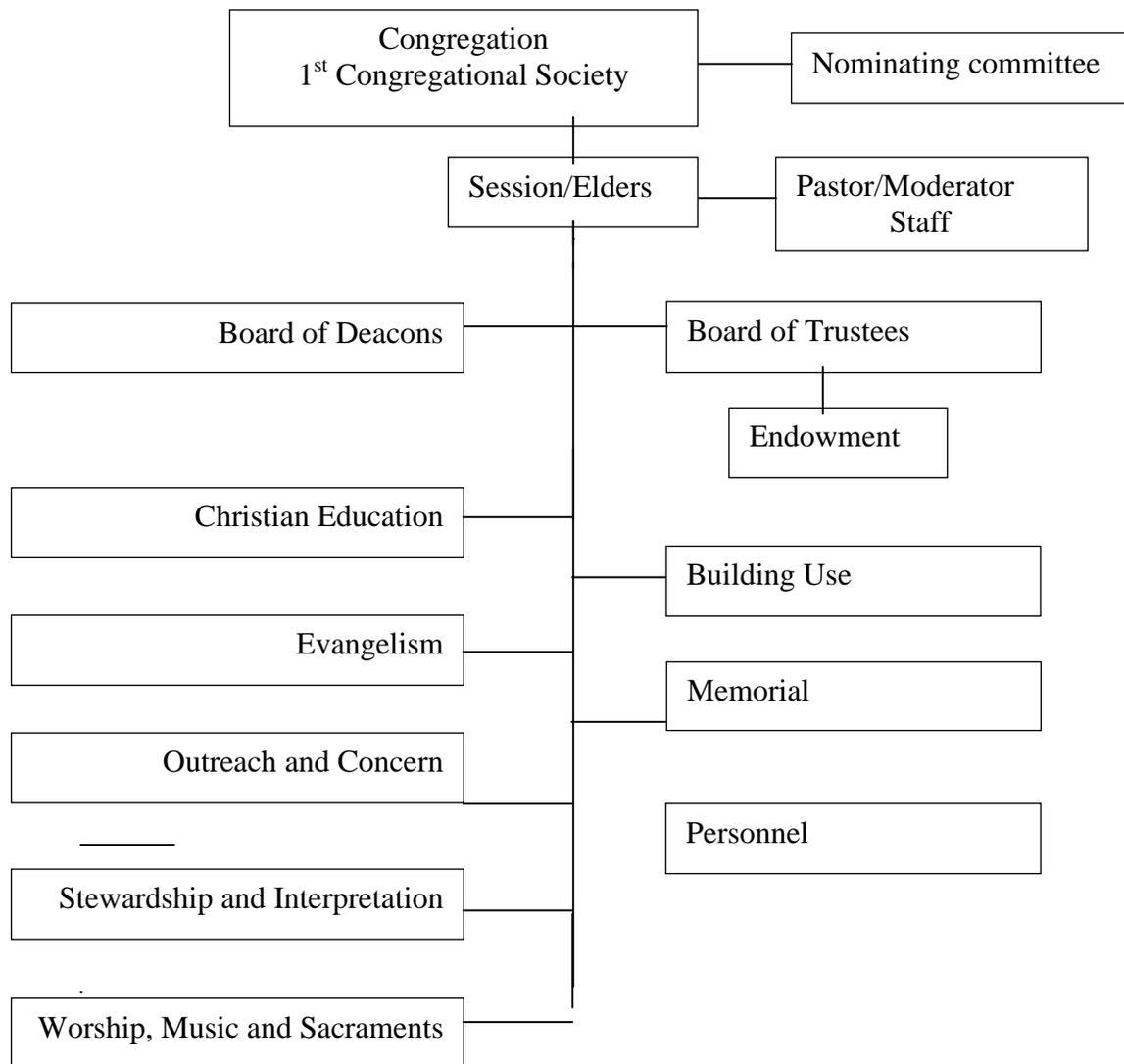
The *Book of Order* establishes the basic governing principles and policies but leaves many decisions to each particular church about how they will live out that polity. The bylaws, policy statements, and other sections of this document seek to clarify for all the members how this particular church has chosen to organize and govern itself in those ways left to the church to decide. Questions of policy or procedure may still be asked beyond what this manual says. Those questions are left to the Session – or beyond that, to the Presbytery – to decide.

Relationship Of Governing Documents

The Constitution of the Presbyterian Church (U.S.A.) includes *The Book of Confessions* and the *Book of Order*. Every particular church of the PC (USA) voluntarily agrees to live by its principles and policies. Any question of relationship and governance in an individual congregation is answered first by the *Book of Order*. Where it leaves freedom to the church to decide, bylaws are adopted by the members of the church to establish procedures and policies primarily for officers, boards, committees, and staff which would not change often.

Policy statements, staff position descriptions, and statements of financial procedures, for instance, are approved by the Session and subject to revision as needed. This manual seeks to bring consistency to all parts of the manual so they are all in agreement.

B. Organizational Chart



C. Relationship of Congregation to Congregational Society

The First Presbyterian Church of Brockport, New York, and the First Congregational Society of the Village of Brockport, New York are both composed of the active members of the church. The church is organized according to the Constitution of the Presbyterian Church (U.S.A.), and the Congregational Society is the legal corporation under the laws of New York State. The corporation is governed both by Chapter G-7.0400 of the *Book of Order* and Articles 1, 2 (General Provisions) and Article 4 (Presbyterian Churches) of the *New York State Religious Corporations Law of 1890* as amended.

The officers of the church are the pastor(s), the ruling elders, and the deacons, and the officers of the corporation are the trustees. As the whole church is under the jurisdiction of the Session, the Board of Deacons and the Board of Trustees shall be under its supervision and authority (*Book of Order* G-6.0404 and G-7.0402).

The corporation and its trustees are responsible for the property of the church and the management of any permanent special funds for the furtherance of the purposes of the church, all subject to the authority of the Session (G-7.0402).

II. BYLAWS OF THE FIRST PRESBYTERIAN CHURCH, BROCKPORT

SECTION I – AFFILIATION

The First Presbyterian Church of Brockport, New York, being a particular congregation of the Presbyterian Church (U.S.A.), which includes the Presbytery of Genesee Valley and the Synod of the Northeast, recognizes that the Constitution of said Church is, in all its provisions, obligatory on it and its members.

SECTION II – CONGREGATIONAL MEETINGS

[See *Book of Order*, G-7.0300]

1. There shall be an annual meeting of the congregation in the church building during the month of January for transaction of any business properly coming before such meeting. The congregation is comprised of all members on the active roll of the church, and all such members who are present at a congregational meeting are entitled to vote. If possible, this meeting shall be held in conjunction with the annual meeting of the First Congregational Society in the Village of Brockport, Inc. Members on the active roll of First Presbyterian Church of Brockport, New York are also members of the First Congregational Society in the Village of Brockport, Inc. and as such are entitled to vote on all corporate matters presented by the Board of Trustees.
2. There shall be a meeting of the congregation in the church building on the last Sunday in October specifically for the purpose of electing officers for the following year.
3. Special meetings may be called by Session or by the Presbytery. Such calls shall state clearly the purpose of such special meetings, and no other matter save that specified in the call may be considered.
4. Public notice of the time, place and purpose of all meetings of the congregation shall be given on two successive Sundays prior to the appointed time.
5. The pastor shall preside at all congregational meetings. If the church is vacant (i.e. without a pastor), or if the pastor and the elders agree that subjects to be discussed require it, or if the pastor is ill or is otherwise unable to be present, a minister of the Genesee Valley Presbytery shall be invited by the Session to preside. This invitation shall be cleared through the Committee on Ministry of the Genesee Valley Presbytery.
6. The clerk of Session shall be secretary of the meeting of the congregation. If he or she is unable to attend, the congregation shall elect a secretary to act in his or her place.
7. All active members in good and regular standing shall be entitled to vote at congregational meetings.
8. Voting by proxy shall not be allowed.
9. Meetings shall be conducted in accordance with Robert's Rules of Order.
10. All meetings shall be opened and closed with prayer.
11. A quorum shall consist of the moderator, the secretary, and ten percent (10%) of the active membership of the congregation.

SECTION III – OFFICERS

1. There shall be twelve (12) elders divided into three equal classes, one class of whom shall be elected each year at the designated congregational meeting for a three-year term. No elder shall serve on the Session for consecutive terms, either full or partial, aggregating more than six (6) years, and shall be ineligible to serve in a new term until one year shall have elapsed.
2. There shall be fifteen (15) deacons divided into three classes, one class of whom shall be elected each year at the designated congregational meeting for a three year term. No deacon shall serve on the Board of Deacons for consecutive terms, either full or partial, aggregating more than six (6) years, and shall be ineligible to serve in a new term until one year shall have elapsed.

3. Vacancies on the Session and the Board of Deacons shall be filled either at special meetings of the congregation or at the annual meeting, as the Session may determine.

SECTION IV – OFFICERS OF THE CORPORATION

1. The First Presbyterian Church of Brockport, New York, and the First Congregational Society of the Village of Brockport, New York are both composed of the active members of the church. The church is organized according to the Constitution of the Presbyterian Church (U.S.A.), and the Congregational Society is the legal corporation under the laws of New York State. The corporation is governed both by Chapter G-7.0400 of the *Book of Order* and Articles 1, 2 (General Provisions) and Article 4 (Presbyterian Churches) of the *New York State Religious Corporations Law of 1890* as amended.
2. The officers of the church are the pastor(s), the ruling elders, and the deacons, and the officers of the corporation are the trustees. As the whole church is under the jurisdiction of the Session, the Board of Deacons and the Board of Trustees shall be under its supervision and authority (*Book of Order* G-6.0404 and G-7.0402).
3. The corporation and its trustees are responsible for the property of the church and the management of any permanent special funds for the furtherance of the purposes of the church, all subject to the authority of the Session (G-7.0402).
3. There shall be nine (9) trustees divided into three equal classes, one class of whom shall be elected each year at the designated congregational meeting for a three-year term. No trustee shall serve on the Board of Trustees for consecutive terms, either full or partial, aggregating more than six (6) years, and shall be ineligible to serve in a new term until one year shall have elapsed. Vacancies on the Board of Trustees shall be filled either at special meetings of the congregation or at the annual meeting, as the Session may determine.
4. The Endowment committee, as a committee of the Board of Trustees, shall include one trustee, appointed annually by the Board of Trustees, one elder, appointed annually by the Session, and three members-at-large, to be appointed annually by the Board of Trustees. Committee membership should include persons skilled in the technical aspects of this effort (i.e., legal, banking, investments, taxes, etc.) as well as good communicators with visionary concern and knowledge of the ongoing programs of the church. Members serve for no more than six consecutive years. The current members of the committee shall elect the chairperson and submit that person's name to the Board of Trustees.

SECTION V – ELECTION OF OFFICERS

1. The Nominating Committee of the congregation shall present at the designated congregational meeting nominations of one (1) eligible person for each position to be filled. Any eligible voter may make additional nominations of qualified persons from the floor, providing the prior consent of the nominee has been obtained.
2. A majority of all members present and voting shall be required to elect one person for each position. In the event that there are more candidates than vacancies for a given office, those candidates receiving the greatest number of votes shall be elected. In the event of a tie, a run-off election shall be held among the candidates who received equal numbers of votes.

SECTION VI– STANDING COMMITTEES

1. The following standing committees shall serve under the guidance and leadership of the Session: Christian Education; Congregational Life; Evangelism; Outreach and Concern; Stewardship and Interpretation; Worship, Music and Sacraments; Building Use; Memorials; Personnel; and Nominating.
2. The following rules (a through h) shall apply to these ministry committees: Christian Education; Congregational Life; Evangelism; Outreach and Concern; Stewardship and Interpretation; and Worship, Music and Sacraments:
 - a. The committee shall elect the chairperson of each committee annually and their names submitted to Session by December for the following year. Each chairperson must be an active member of the

- congregation.
- b. The pastor, the Christian education director, and the committee chairs shall recruit committee members. Anyone who actively participates in the church life is encouraged to volunteer. They serve for one year with a limit of no more than six consecutive years. Individuals may attend, without vote, any meetings without being appointed a member of the committee.
 - c. These committees shall be composed of no less than five (5) members, not including staff and Session liaisons who are *ex officio* members of the committee. (Ex-officio members can vote, unless otherwise specified.)
 - d. These committees will normally meet on the fourth Monday of each month except July and December.
 - e. Chairs of the committees will meet together with the pastor and the Christian education director just prior to the committee meetings.
 - f. The committees are to prepare written reports of each month's meeting for distribution to Session, the Board of Deacons, the committee chairs, and for publication in the Newsletter.
 - g. Committees may appoint ministry teams to help carry out designated responsibilities of the committee, such as communion set-up team, food shelf ministry team, kitchen ministry team.
 - h. Each ministry committee will include a liaison from the Session as a voting member.
3. Rosters of all standing committees are to be distributed to all members of all boards and committees during each January.
 4. The pastor shall be *ex officio* member of all standing committees. The Christian education director shall be *ex officio* member of the Christian Education committee. And music staff persons shall be *ex officio* members of the Worship, Music, and Sacraments committee.
 5. The Nominating committee shall include two (2) elders appointed by Session, one of whom serves as moderator, one (1) deacon appointed by the Board of Deacons, four (4) members-at-large elected annually by the congregation for terms of one year, and the pastor (*ex officio* and without vote). None of the members-at-large may be actively serving on the Session, the Board of Deacons, or the Board of Trustees. No member may serve for more than three years consecutively. [See *Book of Order* G14.0201]
 6. The Personnel committee shall include two (2) elders appointed by Session, one to be chair, one (1) trustee appointed by the Board of Trustees, one (1) deacon appointed by the Board of Deacons, and two (2) members-at-large appointed by Session. The pastor shall be an *ex officio* member without vote.
 7. The Memorial committee shall include one (1) elder appointed by Session, one (1) trustee appointed by the Board of Trustees, one (1) deacon appointed by the Board of Deacons, and two (2) or more members-at-large to be appointed annually by Session. The committee shall elect its chairperson annually from among its membership.
 8. The Building Use committee shall include one (1) elder appointed by Session, to serve as chair, two (2) trustees appointed by the Board of Trustees, and one (1) member-at-large appointed annually by Session.

SECTION VII – AMENDMENTS

1. These bylaws may not be amended in such a manner as to violate any provisions contained in the *Book of Order* of the Presbyterian Church (U.S.A.).
2. Proposed amendments shall first be submitted to the Session to determine whether or not such proposed amendments are in accord with the *Book of Order*. If the proposed amendments are deemed to be proper, they shall be submitted to the vote of the congregation at a special meeting called for that purpose. The exact wording of all proposed amendments shall be distributed to all active members in writing at least two (2) weeks prior to the meeting at which voting shall occur.
3. Amendments shall require a positive vote by two-thirds (2/3) of the eligible voters present at the meeting during which amendments are presented for voting.

III. BOARDS

A. Session

Membership:

There shall be twelve elders divided into three equal classes, one class of which shall be elected each year at the designated congregational meeting for a three-year term. No elder shall serve on the Session for consecutive terms, either full or partial, aggregating more than six years, and shall be ineligible to serve in a new term until one year shall have elapsed.

Vacancies on the Session shall be filled either at special meetings of the congregation or at the annual meeting, as the Session may determine. The pastor of the church, or a minister appointed by Presbytery, shall be the moderator of the Session. The clerk of Session shall be elected annually by the Session.

Purpose:

Elders are elected by the congregation. Together with ministers of the Word and Sacrament, they exercise leadership, government, and discipline and have responsibility for the life of a particular church, as well as the church at large including ecumenical relationships. They shall serve faithfully as members of the Session. When elected commissioners to higher governing bodies, elders participate and vote with the same authority as ministers of the Word and Sacrament, and they are eligible for any office. (*Book of Order* G-6.0302)

Responsibilities:

The responsibilities of members of the Session are outlined in the *Book of Order* (G-6.0304 and G-10.0102 a-s). Also, every committee or board shall have a Session liaison. The Session will also elect one member as a delegate to the Presbytery. The Session oversees the church rummage sales.

Accountability:

The Session is accountable to the congregation that elects them and to the Presbytery of the Genesee Valley.

Policies:

1. The Session will meet monthly with the exceptions of July, August, and December unless such meetings are deemed necessary.
2. A quorum of the Session shall be the pastor or other presiding officer and one third of the elders but no fewer than two, except for the reception and dismissal of members, when the quorum shall be the moderator and two members of the Session. The Session may fix its own quorum at any higher number. (*Book of Order* G-10.020)
3. The Session will meet in joint session with the Board of Deacons at least annually for the purpose of a mutually agreed on agenda. The pastor shall moderate joint meetings.
4. The Session will meet in joint session with the Board of Trustees at least annually for the purpose of a mutually agreed on agenda. The pastor shall moderate joint meetings.
5. The Session will appoint annually the Budget Task Force, which will consist of three members of the Session*, three members of trustees*, moderator of the deacons, the pastor as an *ex-officio* member, and the treasurer (*one member from each of the boards will be a carry-over from the previous year to provide continuity). A Session representative shall moderate the Budget Task Force. The Budget Task Force shall have one responsibility: on the basis of pledged income and recommendations from boards and Personnel committee, to develop a budget for ratification by the Session.
6. The bookkeeper shall furnish monthly financial statements to the Session.

7. The clerk of Session shall keep a record of all new continuing policy items and present the policy statements for review at the February meeting of the Session each year.
8. Copies of old church records shall be placed in the Seymour Library with access restricted to those with authorization by the clerk of Session (2/5/81).
9. In the event of an emergency, such as a severe storm, the pastor, in caucus with the chairpersons of the Christian Education committee, the Worship, Music, and Sacraments committee, and the clerk of Session shall be responsible for canceling of a Sunday morning service.

B. Deacons

Membership:

There shall be fifteen deacons divided into three classes, one class of whom shall be elected each year at the designated congregational meeting for a three year term. No deacon shall serve on the Board of Deacons for consecutive terms, either full or partial, aggregating more than six years, and shall be ineligible to serve in a new term until one year shall have elapsed.

Vacancies on the Board of Deacons shall be filled either at special meetings of the congregation or at the annual meeting, as the Session may determine. The Board of Deacons shall elect a moderator and a secretary annually from among its members.

Purpose:

The Board of Deacons serves as an instrument of concern and compassion both within the congregation and in the local community.

Responsibilities:

1. Calling on shut-ins at least once a month and delivering gifts to them at Easter and Christmas
2. Making baptismal calls
3. Scheduling Sunday greeters
4. Sending remembrance cards
5. Obtaining ushers for Sunday worship and other special worship services
6. Making hospital calls
7. Serving communion
8. Sponsoring:
 - a. Christmas White Gift program
 - b. Friendship Luncheon
 - c. Pancake Supper (which is a shared responsibility with the Congregational Life committee)
9. Calling members in their "Zones" periodically
10. Making calls to church members who have been sick or have other family needs
11. Delivering the donations from the church to the community's food shelf
12. Appointing, annually, a deacon to serve on the Memorial committee, the Personnel committee, the Evangelism committee, and the Nominating committee
13. Oversee the operation of the Family Support Team

Accountability:

As the whole church is under the jurisdiction of the Session, the Board of Deacons shall be under its supervision and authority. The records of the Board of Deacons shall be submitted to the Session at least annually and at other times upon request of the Session. The Session may void or amend any action of the Board of Deacons, or direct the board to reconsider such actions. The Board of Deacons shall meet in annual joint session with the Session. (*Book Of Order G-6.0404*)

Policies:

1. The secretary shall keep a record of the board's proceedings and submit it to the Session and trustees for their review each month
2. The intercessory program shall become a permanent program of the church under the guidance of the Board of Deacons (06/07/1979)

C. Trustees

Membership:

There shall be nine trustees divided into three equal classes, one class of whom shall be elected each year at the designated congregational meeting for a three-year term. No trustee shall serve on the Board of Trustees for consecutive terms, either full or partial, aggregating more than six years, and shall be ineligible to serve a new term until one year shall have elapsed. Vacancies on the Board of Trustees shall be filled either at special meetings of the congregation or at the annual meeting, as the Session may determine.

The Board of Trustees shall elect a president and a vice-president from among its members annually. The church administrative assistant will act as secretary to the trustees, and the pastor, church treasurer, and the Session liaison are regular non-voting attendees at board meetings.

Responsibilities:

1. The trustees shall have the following powers: to receive, hold, encumber, manage, and transfer property, real or personal, for the church, to accept and execute deeds of title, to hold and defend title to such property, to manage any permanent special purpose funds for the furtherance of the purposes of the church, all subject to the authority of the Session and under the provisions of the Constitution of the Presbyterian Church USA. *Book of Order* (G-7.0402)
2. The trustees are also governed by Articles 1-2 (General Provisions) and Article 4 (Presbyterian Churches) of the *New York State Religious Corporations Law of 1890*, as amended. The regulations require, among other things, that the board have limited legal fiduciary liability. The board is authorized and empowered to act within its discretion to perform all acts authorized by church and state law, which in its judgment are deemed appropriate, subject to the authority of the Session.
3. The Presbytery of Genesee Valley Trustee Training Manual from January 1997 indicates the trustees have the immediate responsibility for management of all real property, including maintenance and repairs. As for personal property (money, investments, equipment, etc.) the trustees are responsible for establishing and maintaining the system of internal control to safeguard and properly manage said property. This includes direct responsibility for financial reporting, bookkeeping, insurance, and proper management of any monies or investments owned by the church.
4. Additional responsibilities: (not all-inclusive)
 - a. Act as employer for the church sexton (working with the Personnel committee).
 - b. Direct the oversight of the treasurer and bookkeeper and be responsible for annual financial records review (G-10.0401).
 - c. Serve on committees as required by the church bylaws.
 - d. Produce long range capital improvement forecasts when necessary.
 - e. Oversee the work of the Endowment committee.
 - f. Administer the Tooley Fund.
 - g. Conduct an annual meeting of the corporation.

Accountability:

The Session carries the strategic responsibility for property and finance. The trustees are responsible to the Session and have the immediate responsibility for property and finance. All matters of importance should be discussed directly between the Session and the trustees. At least one joint meeting of the Session and the trustees will be held annually to include discussion of the proposed budget. Either board can request other meetings as it deems appropriate.

Policies:

1. The treasurer is elected annually by the Session, and the bookkeeper is hired as an employee of the church through the Personnel committee and the Session. The trustees have the responsibility to oversee their work. If questions or complaints about their work arise, they may be discussed by the board in executive session (without non-voting attendees present). If further action seems necessary, the complaints should be directed to the Session for the treasurer, and to the Personnel committee for the bookkeeper, following the Complaint Procedures Policies.
2. The trustees hire and oversee the work of the church sexton, following Personnel committee policies, and delegating the daily oversight of the sexton's work to the administrative assistant. Any questions or complaints about the sexton's work should be addressed to the trustees following the complaint procedures.
3. Policies related to the work of the trustees can be found in the job descriptions for the treasurer, and bookkeeper, and in the accounting procedures.

IV. COMMITTEES AND POLICIES

A. Ministry Committees

1. Christian Education

Membership:

1. The committee shall elect the chairperson of each committee annually and their names submitted to Session by December for the following year. Each chairperson must be an active member of the congregation.
2. The pastor, the Christian education director, and the committee chairs shall recruit committee members. Anyone who actively participates in the church life is encouraged to volunteer. They serve for one year with a limit of no more than six consecutive years. Individuals may attend, without vote, any meetings without being appointed a member of the committee.
3. These committees shall be composed of no less than five (5) members, not including staff and Session liaisons who are *ex officio* members of the committee. (Ex-officio members can vote, unless otherwise specified.)
4. Each ministry committee will include a liaison from the Session as a voting member.

Purpose:

To provide and oversee opportunities for Christian education for church participants of all ages. To encourage participation and commitment in the educational programs of the church.

Responsibilities:

1. Oversee church school, including curriculum, teachers, yearly calendar, and materials/supplies
2. Develop calendar of events and plan:
 - a. Commissioner's breakfast
 - b. Good Sam Carnival
 - c. Children's Day program
 - d. Children's Christmas program
 - e. Teacher recognition
 - f. Graduate recognition
 - g. 3rd grade Bibles
3. Oversee:
 - a. Commissioner's education
 - b. Adult education
 - c. Kids' Club
 - d. Youth/Teen group(s)
 - e. Vacation Bible School
 - f. Library
4. Review requests for expenditures of the Education Ministries Fund and submit to the Session for final approval
5. Provide communication of activities through the newsletter, bulletin and announcements
6. Oversee other events in cooperation with other congregational committees
7. Submit a proposed budget to the chairperson of the Budget Task Force prior to the every-member canvass. A voucher is required before monies can be expended.
8. Meeting minutes or a monthly report form should be submitted for church office use and for reporting to the Session.

Accountability:

The C.E. committee is directly responsible to the Session. The Christian education director shall work under the direction of the C.E. committee.

Policies:

1. The church school program shall begin in September and end in June
2. The committee shall conduct an annual review of all C.E. programs in May/June
3. Any necessary items shall be submitted to the Session for approval
4. Candidates for commissioning shall normally complete the educational process leading to church membership at the age of 13 years.

Christian Ministries Fund Description**Purpose:**

Dividends are to be used to enhance the education programs of the First Presbyterian Church of Brockport.

Examples of Programs include but are not limited to:

- Continuing education for teachers
- Materials for drama productions, musicals, etc.
- State of the art equipment to enhance curricula, i.e. multimedia materials for use with audio video and computer equipment.
- Reference material for bible study
- Guest speakers dealing with current issues affecting Christian institutions
- Materials for the music library
- Work camp/retreat experiences
- Summer programming (VBS and more)

Expenditure Approval:

Any person or committee within the congregation may submit a proposal for use of the funds. All proposals will be submitted to the Christian Education committee. The Christian Education committee will take the proposal to Session for final approval. As this is a restricted fund, the Director of Christian Education and the Pastor will monitor the expenditures to insure compliance with the original intent of the fund.

2. Congregational Life

Membership:

1. The committee shall elect the chairperson of each committee annually and their names submitted to Session by December for the following year. Each chairperson must be an active member of the congregation.
2. The pastor, the Christian education director, and the committee chairs shall recruit committee members. Anyone who actively participates in the church life is encouraged to volunteer. They serve for one year with a limit of no more than six consecutive years. Individuals may attend, without vote, any meetings without being appointed a member of the committee.
3. These committees shall be composed of no less than five (5) members, not including staff and Session liaisons who are *ex officio* members of the committee. (Ex-officio members can vote, unless otherwise specified.)
4. Each ministry committee will include a liaison from the Session as a voting member.

Purpose:

Involve new members in Congregational Life committee events. Continue to sponsor and support events that promote fellowship. The committee will be open and responsive to new ways to enhance the communal life of the church, including social and work events that touch people of all ages, interests and life situations. New events may augment or replace traditional fellowship activities. Participate with other church committees in providing fellowship opportunities.

Responsibilities:

1. Develop new ways to integrate new members into the full life of the church.
2. Provide supplies for Sunday fellowship.
3. Provide personnel for Sunday fellowship, a rotating responsibility with other committees, boards and groups.
4. Invite non-members into full participation in the life of our church.
5. Plan and provide personnel for Christian fellowship events. This can be a shared responsibility with other committees or with the Board of Deacons. Traditional Congregational Life events may include: Super Bowl party, special receptions, Pancake Supper, Easter Breakfast (rotating between churches), summer Picnic, road rally, Harvest Luncheon, Halloween maze, cookie caper, and Santa's Secret Workshop. The committee will determine yearly if these traditional events best serve the communal life of the church.
6. Provide communication of activities through the newsletter, bulletin and announcements
7. Oversee other events in cooperation with other congregational committees
8. Submit a proposed budget to the chairperson of the Budget Task Force prior to the every-member canvass. A voucher is required before monies can be expended.
9. Meeting minutes or a monthly report form should be submitted for church office use and for reporting to the Session.

Accountability:

The Congregational Life committee has a responsibility to the Session, the pastor, and members of the church.

Policies:

None

3. Member Ministry

Membership:

1. The committee shall elect the chairperson of each committee annually and their names submitted to Session by December for the following year. Each chairperson must be an active member of the congregation.
2. The pastor, the Christian education director, and the committee chairs shall recruit committee members. Anyone who actively participates in the church life is encouraged to volunteer. They serve for one year with a limit of no more than six consecutive years. Individuals may attend, without vote, any meetings without being appointed a member of the committee.
3. These committees shall be composed of no less than five (5) members, not including staff and Session liaisons who are *ex officio* members of the committee. (Ex-officio members can vote, unless otherwise specified.)
4. Each ministry committee will include a liaison from the Session as a voting member.

Purpose:

Work with other committees to provide opportunities for the congregation to learn and practice faith sharing. Continue the orientation process for new members and commissioners. Continue the on-going self-growth of the Member Ministry committee members regarding the meaning and daily application of faith sharing. Continue to encourage participation of church members in ministries of invitation and hospitality. Explore new opportunities to extend hospitality to all who worship with us. Member Ministry for this committee is understood to be the task of bringing people into the Christian faith and into the Church of Jesus Christ.

Responsibilities:

1. The Member Ministry committee of this church will direct its duties to those efforts intended to attract people to this church, to those efforts which process entry onto the rolls of the church (except confirmation/commissioning), and to monitoring the success of the church in integrating new members into the on-going life of the church.
2. Provide communication of activities through the newsletter, bulletin and announcements
3. Oversee other events in cooperation with other congregational committees
4. Submit a proposed budget to the chairperson of the Budget Task Force prior to the every-member canvass. A voucher is required before monies can be expended.
5. Meeting minutes or a monthly report form should be submitted for church office use and for reporting to the Session.

Tasks:

1. The involvement of inactive members
2. Encouragement of committees and boards to involve others
3. Oversight of Friendship Loaves
4. First-time visitor follow-up
5. Pew cards
6. New member sponsors
7. Outreach to college students, singles, and minorities
8. Outreach to new people in the community
9. Advertisement

Accountability:

The Member Ministry committee is responsible to report regularly to the Session.

Approved at Congregational Meeting, January 31, 2010

4. Outreach And Concern

Membership:

1. The committee shall elect the chairperson of each committee annually and their names submitted to Session by December for the following year. Each chairperson must be an active member of the congregation.
2. The pastor, the Christian education director, and the committee chairs shall recruit committee members. Anyone who actively participates in the church life is encouraged to volunteer. They serve for one year with a limit of no more than six consecutive years. Individuals may attend, without vote, any meetings without being appointed a member of the committee.
3. These committees shall be composed of no less than five (5) members, not including staff and Session liaisons who are *ex officio* members of the committee. (Ex-officio members can vote, unless otherwise specified.)
4. Each ministry committee will include a liaison from the Session as a voting member.

Purpose:

1. To publicize the mission causes of Jesus Christ to the members, friends of the church and visitors through the use of bulletin, newsletter, website and bulletin boards to publicize mission efforts.
2. To encourage and guide the congregation in financial and prayer support of those who are involved in the mission of the church wherever they work.
 - a. Seek new ways to share our resources by being open and responsive to the needs of the community
 - b. Offer resources and support to those facing crisis
3. To encourage and guide congregation members' personal engagements in mission efforts.
 - a. Review and encourage existing mission and outreach to serve inside and outside the church community
 - b. Invite friends of the church and visitors to participate in outreach activities
4. To act as a link between First Presbyterian Church of Brockport and the world and to celebrate the efforts of our members in service to the local community and the world.

Responsibilities:

1. Work through the Session to identify, interpret and encourage the congregation's involvement in projects addressing local, national and international needs. The committee will actively seek out, review, and communicate to the congregation issues relevant to a Christian witness in the world. The committee will also assume a leadership role in the church's participation in the greater community. In general, the committee will not concern itself with the details of fundraising, since this lies within the purview of church units such as the Stewardship and Interpretation committee and the Board of Trustees. The Outreach and Concern committee will not take primary responsibility for emergency assistance to individuals.
2. Submit a proposed budget to the chairperson of the Budget Task Force prior to the every-member canvass. Expenditures for the coming year for local, national, and international mission support shall be included. A voucher is required before monies can be expended.
3. Determine what mission and social witness communications shall appear in church publications. Statements of guidance, commentary, and interpretation may accompany communications when such communications are controversial.
4. Provide communication of activities through the newsletter, bulletin and announcements
5. Oversee other events in cooperation with other congregational committees

6. Submit a proposed budget to the chairperson of the Budget Task Force prior to the every-member canvass. A voucher is required before monies can be expended.
7. Meeting minutes or a monthly report form will be submitted for church office use and for reporting to the Session.
8. Meeting minutes or a monthly report form should be submitted for church office use and for reporting to the Session.

Accountability:

This committee reports to the Session via the elder liaison member. If the elder cannot attend the meeting the chairperson will report to the Session.

Policies:

1. Meetings shall be called by the chairperson on a regular basis in coordination with the Session meetings.
2. Support for the theological seminary of the currently serving pastor shall be included in the budget.

5. Stewardship And Interpretation

Membership:

1. The committee shall elect the chairperson of each committee annually and their names submitted to Session by December for the following year. Each chairperson must be an active member of the congregation.
2. The pastor, the Christian education director, and the committee chairs shall recruit committee members. Anyone who actively participates in the church life is encouraged to volunteer. They serve for one year with a limit of no more than six consecutive years. Individuals may attend, without vote, any meetings without being appointed a member of the committee.
3. These committees shall be composed of no less than five (5) members, not including staff and Session liaisons who are *ex officio* members of the committee. (Ex-officio members can vote, unless otherwise specified.)
4. Each ministry committee will include a liaison from the Session as a voting member.

Purpose:

The work of this committee is both spiritual and practical. It is spiritual in the sense that the committee has the responsibility of placing before the congregation the Christian basis for disciplined financial response to God. It is practical in the sense that the committee needs to challenge the congregation to respond clearly to articulated, specific financial goals that are designed to meet and advance the mission goals of the congregation and support the work of the more inclusive governing bodies.

Responsibilities:

1. Oversee and manage, when necessary
 - a. Regular offerings
 - b. Special offerings (such as: Tool Offering, One Great Hour of Sharing, Pentecost Offering, Homes Offering, Peacemaking Offering, Christmas Joy Offering, Christmas Eve Offering, and White Gifts)
 - c. Special gifts
2. Gather and maintain information on the time and talents of the congregation
3. Plan ways to encourage church members to share their time and talents, as well as other resources, with our church
4. Interpret the mission and ministry of the church in ways that challenge members to respond generously
5. Provide communication of activities through the newsletter, bulletin and announcements
6. Oversee other events in cooperation with other congregational committees
7. Submit a proposed budget to the chairperson of the Budget Task Force prior to the every-member canvass. A voucher is required before monies can be expended.
8. Meeting minutes or a monthly report form should be submitted for church office use and for reporting to the Session.

Accountability:

As a committee of the Session, the committee is accountable to the Session.

Policies:

1. Administer the special gift list (defined below) which shall be developed by the Session
2. Have the authority to publicize any or all items on the list, to negotiate with the prospective donors

with respect to any details associated with the donation of such gifts, and to suggest, from time to time, any changes in the list which this committee deems appropriate

3. Coordinate, jointly with the Memorial committee, donations of special gifts as memorials whenever the memorial involves an item from the special gifts list
4. Adopt the following policy to replace prior policies on special gifts: All gifts to First Presbyterian Church shall fall in one of two broad categories: "Regular gifts" and "Special gifts." Regular gifts shall include all contributions of money received through pledging, loose offering and direct mail which are not specifically designated by the giver for a definite purpose. Special gifts shall include all gifts, (or proposed gifts), which are designated for a particular purpose or need of the church, which is NOT covered by annual budgeted funds. Special gifts will frequently include gifts other than cash.

Time Tables:

1. September meeting - decide all special offerings for the following year.
2. September-October meetings - plan stewardship campaign – determine the method of obtaining financial commitments for the coming year.
3. October - prepare blank Time/Talent Sheets and pledge cards for mailing by mid-October.
4. November - plan and coordinate special fund raising events for the following year (i.e., PGA Golf Tournament, Bowl-a-thon, Carnation Sale for around Mother's Day, t-shirt/sweatshirt sale).

6. Worship, Music, And Sacraments

Membership:

1. The committee shall elect the chairperson annually whose name will be submitted to Session. Each chairperson must be an active member of the congregation.
2. The pastor and the committee chairs shall recruit committee members. Anyone who actively participates in the church life is encouraged to volunteer. Non-committee member individuals may attend any committee meetings but cannot vote.
3. These committee shall be composed of no less than five (5) members, not including staff and Session liaisons who are *ex officio* members of the committee. The committee will include a liaison from the Session.

Purpose:

The purpose of the WMS committee is to oversee worship services, music in worship, and the administration of the Sacraments, following the guidance of the *Book of Order* and *The Book of Common Worship*.

The following worship objectives are to be met:

1. Incorporate the teaching of God's Word as it relates to daily living
2. Create an atmosphere of reverence within the worship service
3. Provide an opportunity for corporate and individual prayer
4. Celebrate the Sacraments of communion and baptism
5. Provide a forum for sharing joys and concerns along with prayers for intercession
6. Create new opportunities for sharing gifts and talents in the worship service
7. Increase participation of all ages in our services
8. Maintain a music program which enhances our worship
9. Celebrate the seasons of the liturgical year

Responsibilities:

1. Secure a person/sub-committee to:
 - a. Schedule a lay reader for every Sunday
 - b. Schedule nursery help for every Sunday
 - c. Schedule pulpit supply, when necessary
 - d. Oversee the details of serving communion during worship services
2. Maintain and update written procedures for the following: head ushers, ushers, communion preparers, communion servers, lay readers, and worship leaders. There will be separate guidelines for traditional communion and communion served by intinction.
3. The Musical Instruments sub-committee is responsible for the care and maintenance of the organ, the handbells, and other musical instruments. This sub-committee is composed of the Minister of Music, Handbell Choir Director, and members-at-large.
4. The Chancel/Banner committee is responsible for the decorating the sanctuary for the seasons and special events and the care and maintenance of the banners and paraments.
5. Provide communication of activities through the newsletter, bulletin, church website, and announcements
6. Oversee other events in cooperation with other congregational committees
7. Submit a proposed annual budget to the church Treasurer prior to the annual church budget process.
8. Meeting minutes should be submitted to the church office.

Accountability:

The WMS committee is directly responsible and accountable to the Session. Policy changes and special service requests should be presented to and approved by the Session.

The following report to WMS: Minister of Music, Handbell/Youth Choir Director, Musical Instruments sub-committee, Chancel/Banner committee, Nursery Coordinator, Lay Reader Coordinator, Worship Leader Coordinator, Pulpit Supply Coordinator , and special worship service ministry teams.

Policies:

1. Services of Ordination, Installation, and Recognition of church officers shall be observed as outlined in the Book of Common Worship.
2. A Minute for Mission may be scheduled during the Sunday worship service when requested.
3. Each worship service will include a time for "The Passing of the Peace of Christ."
4. The handbells will be used only under the supervision of the Handbell Choir Director.
5. Communion will be served on the first Sunday of each month and on Maundy Thursday, Easter Sunday unless a change is requested by WMS and approved by the Session.
6. Baptism may be scheduled at the discretion of the pastor with Session approval.
7. Guidelines for special services, i.e., Weddings and Funerals will be reviewed and revised by the WMS committee as needed.
8. Responsibilities of Worship Leaders, Ushers, Lay Readers, Greeters and Nursery personnel will be reviewed and revised by the WMS committee as needed.

Approved at Congregational Meeting, June 13, 2010

BUILDING USE REGULATIONS

General:

It is the intent of these regulations to provide specific guidelines, which allow the Building Use committee to approve or reject requests for use of the building. The administrative assistant will notify the Building Use committee of all requests for building use. These regulations are set up in three parts: philosophy of use, specific requirements for use, and fees and reimbursement.

Philosophy:

1. The building and facilities shall be used as much as possible in the broad areas of community betterment and religious education.
2. The active groups of the church and church members shall have first priority on the use of the building and facilities, and careful consideration should be given to conflicts not only of space, but also of program interference such as noise, kitchen use, parking availability, and church maintenance. Only on rare occasions shall a church group or organization schedule cause cancellation of a previously agreed-upon outside group activity.
3. The church shall be reimbursed for all out-of-pocket expenses from all groups not directly related to the church. Outside groups using the building for profit-making shall pay a reasonable fee or donation to be set by the Board of Trustees.
4. Any breakage or damage to building or facilities shall be the responsibility of the group using the church, and must be paid before further use is granted. An advance deposit may be required, pending review by the Building Use committee.

Specific Requirements:

1. A Building Use form must be filled out upon request for use.
2. No alcoholic beverages shall be served or brought into the church building.
3. No coffee, beverages, or foods, with the exception of the Sacraments, shall be brought into or consumed in the sanctuary.
4. Smoking is not permitted in the building.
5. No outside group shall have an agreement, expressed or implied, which does not permit the church to change the meeting rooms assigned, as long as adequate notice is given (one week or more if possible).
6. Groups shall be advised of location and acceptable use of equipment, what is expected in the way of clean-up, rules for locking the church, and specific regulations relative to the use of the kitchen and facilities.
7. The sexton shall be responsible for checking and reporting to the administrative assistant any suspected damage within forty-eight hours of the use by the group. The administrative assistant will then notify the Building Use committee and user of any damage. A bill for the damage will be submitted to the user, and payment is expected within twenty days from the date of presentation.
8. Unless prior arrangements have been made, it is expected that building, chairs and table location, and kitchen shall be left in an "as received" condition immediately following the event.
9. Keys made available to the user must be returned no later than the next weekday after the event, unless a specified special arrangement has been made in advance with the administrative assistant.
10. Only rooms requested for use shall be utilized by a specific group on a specific occasion. No group shall request one room and feel free to use another for other purposes (such as child care). Upper Hays Hall classrooms, the choir room and the library shall only be used by church groups. Outside groups will be limited to Lower Hays Hall and the Assembly Room, unless specific permission has been given.

11. Where use of the building by outside or member groups involves the sexton for set-up or clean up, arrangements must be coordinated through the administrative assistant at the earliest possible time.
12. Any personal mishap resulting in bodily injury must be reported to the church within 24 hours. In case of personal injury the individual should be encouraged to see their physician or receive hospital emergency treatment.

Reimbursement:

1. All monies received, unless specifically designated, shall become part of the general operating budget of the church. All fees agreed upon shall be paid at least forty-eight hours prior to the event. Non-compliance shall mean the cancellation of the event, unless other arrangements are made.
2. Each year the Board of Trustees will review fees in place, and increase them at their discretion. Fees will include estimates for heat, electricity and sexton services.
3. Wedding fees for members and children of members:
 - a. No charge for use of the sanctuary or other rooms needed
 - b. Organist's and pastor's fees shall be arranged and paid for directly by the couple
 - c. A sexton fee, set by the Board of Trustees, shall be charged for the setting up and cleaning before and after the wedding. Said fee is to be paid directly to the sexton
 - d. A Wedding Coordinator fee shall be charged, to be paid directly to that person.
4. Wedding fees for non-members:
 - a. A fee for use of the sanctuary will be charged
 - b. Organist's and pastor's fees shall be arranged and paid for directly by the couple
 - c. A sexton fee, set by the Board of Trustees, shall be charged for the setting up and cleaning before and after the wedding. Said fee is to be paid directly to the sexton
 - d. A flat fee, set by the Board of Trustees, shall be charged for use of other rooms, if used, and for a sexton fee
 - e. A Wedding Coordinator fee shall be charged, to be paid directly to that person.
5. Use of the sanctuary by outside groups or persons for purposes other than weddings:
 - a. The Building Use committee shall determine a charge for use of the sanctuary, Assembly Room and Lower Hays Hall.
 - b. Sexton fee will be charged, per room, if services are needed, payable directly to sexton.
6. A refundable security deposit will be required for non-members and profit-making groups. Any damage shall be reimbursed to the church at replacement cost.
7. The Board of Trustees shall establish a fair donation minimum for the use of the building by profit-making groups. Said fee will be set for each individual request of this type.

BUILDING USE REQUEST FORM (back side)

In consideration of the use of requested room(s), I, the tenant, agree to hold the First Presbyterian Church of Brockport harmless for any bodily injury, property damage, or any related expenses incurred as a result of the tenants' use of the church facilities.

It is understood that this agreement shall also extend to any legal expenses incurred.

_____ Date _____

1/2006

REQUEST FOR USE OF BUILDING

This form is to be completed in duplicate. Date of request _____

Name of Group making request: _____ Name,
address and phone number
of person making request: _____

Room(s) requested: _____

Date(s) required: _____

Time: from _____ to: _____

Nature of use: _____

Is this a profit-making venture? _____

Type of group (charitable, etc.?): _____

Mission or purpose _____

Additional Information _____

First Presbyterian Church, Brockport, has Building Use Regulations which govern all requests of this nature. This regulation is available from the church office for you to consult. From this regulation, we ask that you note the following:

1. Fees are charged to cover the cost of lights, heat, etc., for profit-making groups.
2. A request may be denied simply because sufficient time isn't available to take committee action between the date request is made and requested date of use.
3. No alcoholic beverages shall be brought into or consumed on the premises. No smoking is allowed.
4. No beverages or foods, with exception of the Sacraments, shall be brought into or consumed in the sanctuary.
5. Any breakage or damage to building and equipment shall be the responsibility of the group using the church, and must be paid before further use is granted.
6. No outside group shall have an agreement, expressed or implied, which does not permit the church to change the meeting rooms assigned, the night of a meeting or cancel a meeting provided one week's notice is given.
7. All rooms, furniture, equipment and building must be left in an 'as received' condition — this includes location of furniture and cleanliness.
8. Only rooms requested and approved for use shall be used — with NO EXCEPTIONS.
9. All fees noted and agreed upon shall be paid at least 48 hours prior to the event.

Signature of person making request: _____

For church use: Approved: _____ Denied: _____
Stipulations:

2. Endowment

Membership:

The committee shall be comprised of one active trustee, one ruling elder and three members-at-large. Committee membership should include persons skilled in the technical aspects of this effort (i.e., legal, banking, investments, taxes, etc.) as well as good communicators with visionary concern and knowledge of the on-going programs of the church. Members serve for no more than six consecutive years.

The current active members of the committee shall select the committee chairperson.

Purpose:

The purpose of the Endowment Fund program of the First Presbyterian Church of Brockport, N.Y. is to help us fulfill our mission in the name of Jesus Christ. As members of the body of Christ we celebrate the gifts of those who have gone before us and seek to continue their witness in new and vital ways as we move forward through the 21st Century.

Responsibilities/Money Management:

1. Conduct an on-going educational and promotional campaign to keep the congregation alert to the opportunities of the endowment program. Advantage may be taken of the newsletter, Sunday bulletins, Wills Sunday, special literature, and visitation teams.
2. Authorize, with the approval of the trustees, to accept, refuse, modify and/or negotiate any or all gifts or endowments offered to the church. It will be the responsibility of this committee to insure that the intentions and desires of the donors are respected and are consistent with the mission of the church.
3. Oversee the investment and distribution of all assets and income of the unrestricted gifts, within the direction and limitations of each restricted gift. The Presbyterian Foundation will be the primary investment vehicle. The committee will work closely with the treasurer. They will keep the treasurer advised of current activities and will welcome his/her advice and recommendations. They will classify the existing and future accounts in categories consistent with their origin, restrictions, contingencies, and use.
4. Consolidate accounts when appropriate, if the consolidation does not violate legal or reporting requirements associated with one of more of the funds.
5. Report to the trustees at the end of the third quarter how much income can be allocated each year and define the process for eligible projects to receive assistance. When meeting as a joint board, the Session and trustees will consider the amount of the income to be used in the various areas of church programs, mission, outreach, and capital maintenance and improvements. Emphasis should be placed on creating an effective program using the income from these accounts.
6. Preserve the principal of both the restricted and the unrestricted endowment accounts, using the principal, where permitted, only with the utmost discretion. In temporary emergencies, where gift restrictions permit, the principal of unrestricted funds may be used by the church for interest-free or interest-charged loans or used as collateral for bank loans. Terms for the borrowing may be established at the time of borrowing and must include an approved limit that must not be exceeded, as well as repayment terms and schedule. Repayment must be made within a reasonable period, established at the time of borrowing.
7. Use up to one-half of one percent of the fund's income for committee administrative purposes. In the event of unusual expenses that exceed this amount, the committee may appeal to the Board of Trustees to use additional funds. The committee is authorized to seek professional

management assistance to protect the integrity of the assets and to insure the fund's growth and income development. If the occasion should arise where the restrictions on any gift or endowment is creating an undue hardship or restriction on the church or this Endowment Program, the committee is authorized to seek relief through legal or other appropriate means. The intent of the restricted gift will remain the same.

Accountability:

1. The Endowment committee shall be authorized by the Session and serve as a standing committee of the Board of Trustees.
2. The management of the Endowment Funds of First Presbyterian Church of Brockport, N.Y. is to be the responsibility of the Board of Trustees, and is to be administered by the Endowment committee with support from the treasurer.

Policies:

Through this program we will:

1. Encourage our congregation to include long-term planned giving as an integral part of their Christian stewardship,
2. Make members aware that, when making charitable decisions, a bequest to their church is one of their options,
3. Keep the congregation informed and reminded that a Wills and Planned Gifts Program is structured and active, and
4. Provide knowledgeable personnel who are ready and willing to advise and assist them at their convenience.

Generous and thoughtful planning on the part of members will enhance the ministry of our church through creative programming that cannot be initiated or sustained through the regular church budget.

Restricted Funds

The following table lists active restricted funds of First Presbyterian Church. The funds listed are restricted accounts on the church's books and are not individual investments.

<u>FUND</u>	<u>OPEN FOR CONTRIBUTIONS</u>	<u>PURPOSE/RESTRICTIONS</u>
Endowment	Yes	Enhance the ministry of our church through creative programming that cannot be initiated or sustained through the regular church budget.
Manse Fund	Yes	Provide some income to capital budget fund, in part, pastor's housing expense.
Major maintenance	Yes	Provide funds for significant repairs and improvements to church facilities. Operating budget contributes to this fund.
Equipment replacement	Yes	Provide funds for replacement of office equipment. Operating budget contributes to this fund.
Good Samaritan	Yes	Pastor has sole authority up to \$300.00. Beyond \$300.00, pastor in consultation with clerk of Session and moderator of deacons.
Tooley Fund	No	This fund is the dividends from the Tooley Trust
*Christian Ministries Fund	Yes	Dividends are to be used to enhance the education programs of the church.

- See description pg. 15

3. Memorial

Membership:

The Memorial committee shall include one elder appointed by the Session, one trustee appointed by the Board of Trustees, one deacon appointed by the Board of Deacons, and two or more members-at-large to be appointed annually by the Session. The committee shall elect its chairperson annually from among its membership.

Purpose:

Act as a reception center for memorial gifts and gifts in honor of people. The Memorial committee is responsible for the distribution of these gifts to the church.

Responsibilities:

1. Keep proper records and accounts, send thank you notes to donors and notification of gifts to family
2. Decide within the framework of any limitations how the money should be spent
3. Develop, with the help of other committees, a list of items suggested for memorials and honor gifts to help families decide what they would like to designate
4. Arrange for dedication of memorials and honor gifts received during that year on the Sunday closest to Memorial Day
5. Report in the church annual report a full accounting of how the funds were distributed for the year

Accountability:

Memorial committee is directly accountable to the Session.

Policies:

1. For memorials in the amount of \$200 or more, offer the family the option to designate how the funds will be used. Memorials of less than \$200 will be combined at the discretion of the committee
2. Submit for approval to trustees gifts involving upgrade to church building or property
3. Use interest money for operational expenses
4. Provide special bulletins and flowers for the memorial church service

4. Nominating

Membership:

Two elders (designees of the Session, one of whom serves as moderator), one deacon (designee of Board of Deacons), four members-at large (elected annually by the congregation for terms of one year) and the pastor (ex officio and without vote). None of the members-at-large may be actively serving on the Session, the Board of Deacons, or the Board of Trustees.

See bylaws and *Book of Order* (G14.0201)

Purpose:

To make nominations for all officers (i.e. elders and deacons), all trustees (see *Book of Order* G 7.0401) and all Nominating committee members for the First Presbyterian Church and the First Congregational Society of Brockport, New York. Occasionally this committee will be asked to make nominations for vacancies in other committees.

Responsibilities:

1. Officer and trustee election shall be conducted according to the following:
 - a. Prepare its slate by the end of the September previous to the terms to be served
 - b. Inform the potential candidates of their job description and time commitment for the intended position
 - c. Select, from church membership, individuals for church offices and trustees solely on the basis of qualifications, individual merit, ability, and willingness to assume the tasks required, irrespective of gender, age, or race
2. Each new chairperson of the Nominating committee shall be equipped with “Recommendations Relative to Nominations” from the administrative assistant. This is a listing of the officers on all three boards who can be re-elected for another three-year term or must be replaced because they have already served two terms.

Accountability:

The Nominating committee is responsible to the congregation.

Policies:

Guidance for the process of nominations for elders, deacons, trustees, at-large Nominating committee members:

1. Meet initially in the summer to list potential candidates in order of priority for each board, using the church time and talent database and recommendations from others
2. Assign each member candidates to call, a target date by which to have all feedback returned to the chair (or his/her delegate)
3. Meet as needed, pending the number of acceptances/refusals, to come up with an expanded list of candidates
4. Complete the slate by the end of September to present to the Session
5. See that a biography sheet is prepared by each candidate to be returned to the church administrative assistant in time to be published in the October newsletter
6. Publish candidate biographies in one Sunday bulletin prior to the congregational voting date
7. See that the congregation votes on the slate the last Sunday in October
8. Encourage the newly elected people to accept the invitation sent by their respective boards to attend their board meetings in November and December as an orientation period, at which time they may take the floor but may not vote during this time

9. See that all officers are ordained, installed and /or recognized at the earliest possible regular service of worship in January
10. Keep the work of this committee confidential

5. Personnel

Membership:

The Personnel committee shall consist of two elders appointed by the Session (one to be chair), one trustee appointed by the Board of Trustees, one deacon appointed by the Board of Deacons; and two members-at-large appointed by the Session. The pastor shall be an *ex officio* member without vote.

Purpose:

To provide the Session the means to build a healthy and equitable work environment with the ministerial staff and church employees

Responsibilities:

1. Maintain and develop an updated Personnel policy for the church staff, including conditions of employment, salary, benefits, professional growth and grievance procedures
2. Coordinate annual review of all church staff
3. Arbitrate disagreements between staff and staff, staff and committees, staff and church members
4. Act as a support group for the pastor and other members of the staff
5. Recommend hiring and dismissal of employees, other than the pastor, to the Session after consultation with the pastor

Accountability:

1. This committee reports to the Session.
2. Beyond the pastor, staff reports to the Personnel committee with concerns regarding the work environment.

V. PERSONNEL

A. Job Descriptions

1. Pastor

This is a full-time, salaried position reporting to the Session.

Private Life

Have a clear personal experience of the Risen Christ that has become the foundation for everything else one does in life.

Be responsible for a quality of life and relationships that commend the gospel to all persons and that communicate its joy and its justice.

Maintain a healthy family life and healthful example, treating one's body as a temple of the holy spirit.

Act as Head of Staff

Promote an atmosphere of collegiality and teamwork.

Cooperate with the Personnel Committee in goal setting and annual evaluations with staff.

Worship, Sacraments and Prayer

Celebrate the sacraments and pray with and for the congregation with a genuine heart.

Oversee preparedness of worship space.

Ensure the Proclamation of the Word is done with passion and relevance.

Pastoral Care, especially to the poor, sick, troubled, and dying.

Set goals with the personnel committee and/or deacons for maximizing contact with shut-in members.

Prioritize face to face visits during hospitalizations and follow-up afterwards.

Mobilize the Elders and Deacons to participate in this ministry.

Partner with Elders and Deacons to:

Equip the people for ecclesiastic and missionary tasks.

Be able to verbalize a clear (even if simple) sense of mission.

Be able to communicate joyfully our spiritual experience and vision to others.

Attend committee meetings on a rotating basis.

Participate in governing and leadership of congregation.

Witness through acts of compassion and service.

Have a passionate conviction that we offer something that will renew human lives and communities.

Be determined to clear new territory – to push the church to new places and to new people.
Foster an attraction toward friends and relationships on the edge of conventional church circles and far beyond.

Self Maintenance, Study and Teaching

Maintain a practice of spiritual input and personal renewal.
Foster discipleship, among the officers members and friends through teaching, training and empowering.
Make use of vacation and study leave.

Participate as a member of the Presbytery of Genesee Valley and in the larger Church

Attend Presbytery meetings as frequently as possible.
Connect with a small group of colleagues in the Presbytery on a regular basis.

Ecumenical Relationships

Foster ecumenical relationships in Brockport and participate in ecumenical planning, opportunities and events.

Input sources:

Book of Order G-6.0201 to G-6.0202b

Paul Nixon, I Refuse to Lead a Dying Church, pages 17 and 18 list of apostolic leader characteristics.

Approved at Congregational Meeting, June 13, 2010

2. Christian Education Director

Purpose:

To work with the Session and the pastor in planning for, developing and supervising the Christian education program of the church

Accountability:

Accountable to the Session, to the pastor as head of staff and to the Christian Education committee. The Personnel committee, with the pastor, will do a performance evaluation after six months and twelve months, and annually thereafter.

Responsibilities:

1. Coordinate and strengthen the Christian education activities of the church, and help build an integrated and effective ministry
2. Develop and implement curricula for pre-school through high school, young adult and adult levels
3. Serve as a Christian education resource person for the staff and congregation

These responsibilities will be met by accomplishing the following tasks:

1. Keeping abreast of the educational needs of all age groups in the church and referring these needs to the proper committees
2. Serving as a consultant to the Christian Education committee
3. Recruiting and overseeing teachers for Sunday School and other programs
4. Developing and carrying out teacher training
5. Ordering curricular and Christian education supplies, and ensuring that needed supplies are available for the Sunday School program
6. Instituting and overseeing leadership development, and increasing laity involvement in the Christian education program
7. Serving as an ex-officio member of the Christian Education committee, and as a resource person for the Evangelism and Stewardship committees
8. Participating in Presbytery education programs, as directed by the Christian Education committee
9. Establishing a calendar for church school events, together with the Christian Education committee
10. Coordinating special worship programs such as Children's Day and the Children's Christmas service. Support special children's music-related events that come from the Director of Children's music. Support the pastor as needed in weekly activities such as Children's Message.
11. Coordinating the youth program including a teen program
12. Developing and coordinating other opportunities for Christian fellowship, including possible mid-week programs
13. Coordinating teacher and pastor involvement in the commissioning program
14. Overseeing recognition events, including those for students, graduates, and teachers
15. Coordinating the church's participation in Vacation Bible School
16. Providing articles for the church newsletter, and other correspondence, regarding the Christian education program
17. Selecting committee members, along with the pastor and committee chairpersons

Evaluation:

Criteria for performance evaluations will include the person's effectiveness and attitudes in:

1. Working with the Session, the pastor and the C.E committee during the year
2. Fulfilling the responsibilities listed above
3. Communicating and cooperating with the leaders and members of the church

Required Qualifications:

1. Administrative experience
2. Prior experience with Christian education programs
3. Ability to work with all age groups
4. Enthusiasm and leadership abilities
5. Basic computer literacy skills
6. Ability to provide own transportation

Preferred Qualification:

Bachelor's Degree from an accredited post-secondary institution

Continuing Education:

Keep enthusiastically current, educationally, through attendance at workshops, seminars and training sessions (with C.E. and/or the Session approval)

Time Commitment:

This position is 30 hours per week for 12 months per year, with approved vacation and days off. Participation on Sunday morning and Wednesday night activities is required.

Administrative Assistant

PURPOSE:

To provide administrative and secretarial support for the church operations and to be a part of the total ministry team

ACCOUNTABILITY:

Accountable to the pastor as Head of Staff

TERM:

Contract is to be reviewed and re-signed every twelve months in conjunction with budget formation process.

RESPONSIBILITIES:

To provide secretarial service to the Pastor and provide office support when requested by staff and committees as necessary.

- a. Maintain church and Pastor's calendars, make appointments as appropriate, keep pastor informed of appointments and deadlines.
 - b. Attend monthly meetings and record minutes of the Worship, Music, and Sacraments committee and the Board of Trustees.
 - c. Communicate WMS and Trustee motions and decisions to appropriate parties.
 - d. Be aware of publication content and calendar events and facilitate accuracy.
 - e. Communicate facility needs to sexton.
9. To conduct ongoing operation of the church office.
- a. Act as receptionist for visitors, phone calls, and email
 - b. Maintain Files
 - c. Distribute mail
 - d. Provide for servicing of office equipment
 - e. Maintain office supplies and information tables at an adequate level.
 - f. Issue and keep track of keys
 - g. Schedule building use by outside organizations, in line with policies established by the Building Use Committee
 - h. Schedule utility calls as needed and instrument tuning in cooperation with the minister of music
 - i. Contact trustees in regards to maintenance and coordinate repair person(s)
 - j. Keep information posted around the building current
 - k. Manage petty cash
 - l. Communicate with payroll service
 - m. ensure that special services and events are advertised in free local publications
10. To prepare and complete church publications in an accurate and timely manner.
- a. Duplicate and distribute copies of minutes of selected meetings
 - b. Prepare annual report booklet to be available 2 weeks prior to annual meeting.
 - c. Provide secretarial support for budget drives.
 - d. Prepare Sunday bulletins, receiving materials from Pastor, Director of Christian Education, Minister of Music and others to obtain names of Sunday worship participants, coffee hosts, calendar items for week
 - e. Mail copies to shut-ins on Monday

- f. Prepare “Newsletter”, edit, duplicate, collate and address
- g. Write occasional articles/letters as needed for newsletter
- h. Inform and update webmaster of changes to programs and events

- 11. To maintain and update official church records in cooperation with the Clerk of Session.
 - a. Maintain current addresses of members and friends of church
 - b. Duplicate, at least once a year, a current church directory
 - c. Carefully maintain all church records, such as the Boards, membership rolls, zone lists, baptism, marriage, death, former clergy, data for General Assembly and Presbytery reports, annual reports, copies of bulletins and newsletters
 - d. Maintain updates to the manual of organization

EVALUATION:

Performance reviews will be conducted, annually, by the Pastor as Head of Staff, with input from the Session Personnel Committee. The Session Personnel Committee will annually review compensation and benefits.

GOALS:

Goals will be established by the individual staff person in consultation with the Pastor at the time of evaluation. The primary goal is to complete responsibilities in a timely and efficient manner.

Approved at Congregational Meeting, June 13, 2010

4. Bookkeeper

Purpose:

The keeping of adequate books and records to reflect all financial transactions

Accountability:

Accountable to the pastor as head of staff

Responsibilities:

1. Prepare monthly financial statements
2. Pay bills
3. Record deposits and transfer funds
4. Reconcile bank statements
5. Record all transactions

Relationships:

The bookkeeper reports to the pastor as head of staff and works with the treasurer, administrative assistant, the Session, and the Board of Trustees.

Evaluation:

Performance reviews will be conducted by the pastor as head of staff (in consultation with the treasurer and the president of the trustees). The Personnel committee will annually review the adequacy of compensation.

5. Minister of Music

Purpose:

To develop, promote and maintain the overall music program of the church and to be an integral part of the total ministry team

Accountability:

Accountable to the pastor as head of staff

Relationships:

The Minister of Music relates to the pastor, Worship, Music and Sacraments committee (WMS), choir members, director of handbell choir/carolers, other church staff members, and the congregation in the performance of the following responsibilities/duties.

Responsibilities/Duties:

1. Have overall responsibility for the adult choir and all use of the organ
2. Recruit participants for the church music program, including vocal or instrumental special music
3. Select and purchase music
4. Play the organ for all scheduled 10 a.m. Sunday morning worship services including Advent, Lent, Christmas Eve (two out of three years), etc.
5. Secure a qualified substitute if necessary
6. Play the organ for memorial services and/or funerals, if available, fees to be in accordance with WMS guidelines
7. Play the organ for weddings, if available, to be arranged by and compensated for by the wedding party, according to WMS guidelines
8. Work in consultation with the pastor
9. Attend scheduled WMS meetings and participate with the committee in planning and evaluating the worship music program
10. Oversee the music library
11. Rehearse and direct the adult choir from September through June
12. Oversee the care and maintenance of the organ in cooperation with the Musical Instruments committee

Evaluation:

Performance reviews will be conducted annually by the pastor as head of staff with input from the Personnel committee and the WMS committee. The Personnel committee will annually review compensation and benefits.

Benefits:

Vacation: 5 Sundays/year

(Vacation earned at the rate of one Sunday for each three months of service (can be accumulated to a max. of six days*.) After five years of service, an additional Sunday will be added. Subsequent 5-year increases will be reviewed by the Personnel committee. At least two of the Sunday vacation days are to be taken during the months of July and August.

Paid Holidays: 0, Paid Personal Days: 0, Sick Days: 2, two practice sessions and two Sundays per year. These may not be accumulated.

Additional Income: According to the policies and procedures for WMS, additional fees will be paid the Minister of Music for weddings and funerals. Please see the WMS guidelines for information in this regard.

*Currently accumulated vacation days are 7 per special grant from Session several years ago.

6. Handbell/Carolers/Cherubs Director

Purpose:

To develop, promote and maintain the handbell/carolers/cherubs programs of the church and to be an integral part of the total ministry team

Accountability:

Accountable to the pastor as head of staff

Responsibilities/Duties

The handbell/carolers/cherubs director interacts with the pastor, minister of music, other church staff members, Worship, Music and Sacraments (WMS) committee, Christian Education (C.E.) committee, handbell/carolers/cherubs participants, and the congregation, in the performance of the following responsibilities.

1. Organize and direct handbell choir, carolers, and cherubs
2. Recruit participants for handbell choir, carolers, and cherubs
3. Select, purchase and prepare music that reflects a variety of styles
4. Maintain the music library for handbell choir, carolers, and cherubs
5. Rehearse and direct handbell choir, carolers, and cherubs groups
6. Stimulate musical growth of these groups and the congregation at large
7. Attend WMS meetings when possible. If not able to attend, should send written report to chair of WMS. Attend C.E. meetings when requested
8. Participate in the planning and evaluation process of WMS, and of C.E. committee when requested

Evaluation:

Performance reviews will be conducted annually by the pastor as head of staff, with input from the Personnel committee. The Personnel committee will annually review compensation and benefits.

Goals:

Goals will be established by the individual staff person in consultation with the pastor at the time of evaluation. The primary goal is to complete responsibilities in a timely and efficient manner.

7. Sexton

Purpose:

To maintain the building and property of the First Presbyterian Church of Brockport and to be an integral part of the total ministry team

Accountability:

Accountable to the church administrative assistant for daily oversight of work and to the Board of Trustees

Responsibilities/Duties:

The church sexton relates to the church administrative assistant, the trustees, the pastor, other church staff members, the congregation and the community-at-large in the performance of the following responsibilities/duties:

1. Operation of building systems and equipment effectively
2. Set up and take down rooms for all events scheduled in the church
3. Implement a regular schedule of building equipment maintenance and room preparation
4. Provide input and receive input from administrative assistant, trustees and pastor in regards to future problems and capital improvements
5. Request purchase of required supplies, materials and equipment within expenditure limits by church administrative assistant
6. Perform housekeeping duties such as dust furniture, wet mop floors and vacuum carpets regularly
 - a. Carpets are spot cleaned as necessary and shampooed annually
 - b. Plumbing fixtures are to be cleaned regularly
 - c. Clean church entrance doors and windows regularly
 - d. Maintain ramp entrance and clean drain regularly
 - e. Check lights and replace bulbs when necessary
 - f. Empty the wastebaskets regularly
 - g. Strip and wax tile floors when needed
 - h. Maintain grounds
 - i. Provide snow removal
 - j. Routinely clean sanctuary, balcony, classrooms, Upper and Lower Hays Hall
7. Do minor repairs and painting, as necessary
8. Provide set-up and clean-up for weddings or outside groups, as requested, for an additional fee

Evaluation:

Performance reviews will be conducted annually by the church administrative assistant, with input from the trustees, pastor as head of staff, and Personnel committee. The Personnel committee will annually review compensation and benefits.

Goals:

Goals will be established by the individual staff person in consultation with the church administrative assistant at the time of evaluation.

B. Policies

1. Personnel Policies

A. Equal Employment Opportunity

The Presbyterian Church (U.S.A.) will recruit, hire, call, train, and promote all persons in all job classifications without regard to race, creed, color, national origin, sex, age, marital status, religious affiliation, except when, after careful study religious affiliation is determined to be a bona fide occupational qualification, or physical, mental or medical disability unrelated to the ability to engage in activities with the job.

B. Process Of Employment

A written position description that accurately reflects the job functions will be developed by the Pastor Nominating committee or the pastor and the Personnel committee depending on the position to be filled. It must be approved by the Session.

Position descriptions will be rewritten in consultation with the new staff member four to six months following employment. They must be approved by the Session.

If the position is advertised, it shall state that the First Presbyterian Church is an Equal Employment Opportunity Employer and the Equal Employment Opportunity policy of the church shall be followed in consideration of applicants for interviews and employment.

The Equal Employment Opportunity policy of the church shall be followed in consideration of applicants for interviews and employment.

References shall be kept for six months only from the date of employment in order to comply with the legal requirements for equal employment opportunity. They shall be destroyed thereafter.

Care shall be taken during the interviews to see that the privacy of the individual is protected. Questions shall be job-related.

C. Probationary Period

The probationary period shall be negotiated at the time of hire. Employment may be terminated at any time within that probationary period for causes such as, but not limited to, excessive absences, tardiness, or unsatisfactory work performance. Neither pay in lieu of notice nor severance pay will be given an employee whose employment is terminated during the probationary period.

During the probationary period of employment the employee is entitled to one paid sick day, paid holidays observed by the church, coverage as provided by the State Workers' Compensation, and absence for jury duty.

D. Work Week

The paid workweek for full-time exempt employees is based upon a ten work period week. Time in excess of the ten work periods is discouraged as a work schedule should be established to fit the ten work period format. In the event of excess time, such time is to be approved by the pastor as head of staff. Part-time exempt employees are expected to devote sufficient time to fulfill their responsibilities. The workweek for non-exempt employees will be established at the time of employment.

E. Benefits

1. All personnel are covered by the Federal Old Age and Survivors Benefits Act (Social Security). The employee's share of the tax is withheld each pay period.
2. Pension plans are to be paid for by the employee, unless otherwise specified.

3. Health insurance is to be paid for by the employee, unless otherwise specified.
4. Full-time exempt employees are entitled to one full month (twenty-two working days) vacation per year, to include no more than four Sundays. Employees may carry over up to eight days to the next year's vacation. Full-time non-exempt employees are entitled to two weeks per year for the first five years of employment, three weeks for the next five years, and four weeks thereafter.
5. The following paid holidays will be observed: New Year's Day, Martin Luther King's Birthday, President's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and the Friday following, Christmas Eve, Christmas Day. If the employee is required to work one or more of the above holidays, a different day may be taken in lieu of that holiday. In addition, the employee may elect to observe one "floating" holiday of his/her choice with advance notice.
6. Full-time exempt and non-exempt employees will receive ten working days of sick leave each calendar year, cumulative up to one hundred twenty days, to be used in case of illness. Sick leave entitlement during the first year of employment will be pro-rated according to length of employment. At the time of termination of employment (either voluntary or involuntary) an employee shall have no claim for pay in lieu of unused sick leave. Part-time non-exempt employees' sick time will be pro-rated comparably, as per hours worked, i.e., twenty hours work = five days sick time. Part-time exempt employees will receive two practice sessions and two Sunday responsibility sessions per year.
7. All employees shall be covered by the Worker's Compensation Law of New York State.
8. All employees shall be covered by State of New York's Unemployment Insurance, if permitted.
9. Leaves of Absence With Pay:
 - a. Five paid personal days annually for full-time exempt and full-time non-exempt employees to be used at the employee's discretion (not to be accumulated). Part-time exempt employees will be comparably pro-rated as per hours worked; i.e., twenty hours worked = two and one half days leave of absence with pay.
 - b. Up to two weeks annually for regular training period in the U.S. Armed Forces.
 - c. Jury Duty is to be negotiated with the Personnel committee, dependent on circumstances.
10. Leave of Absence Without Pay:
 - a. For military service performed by an employee with credited service of three months or more, will upon return, make every effort to place the employee in a position of similar level, status and salary
 - b. For other personal reasons such as extended parental leave, family responsibilities, etc., will be for a maximum of six months, subject to renewal no more than once at the discretion of the Personnel committee in compliance with the Family Leave Act
 - c. Study Leave is to be discussed in advance and approved by the head of staff, in accordance with the conditions of the contract
11. Travel expense will be compensated according to conditions of contract
12. Term of Employment will be according to conditions of contract

F. Grievances

Any problems arising from employment or conditions of employment are to be addressed according to the Complaint Procedures as established by the Personnel committee.

G. Termination

Dismissal for cause may take place by written notice from the Session, giving reason for termination. Notice of termination will be given two weeks in advance or payment of salary in lieu of two weeks will be given. No severance allowance will be paid, but employees who are dismissed will receive the equivalent of their unused earned vacation. Reasons may include: Unsatisfactory performance, refusal

to do work within the position description, repeated unexcused absences, repeated tardiness, incompetence, or illegal, dishonest or unethical conduct.

Because of re-organization, retrenchment of program, or other circumstances arising out of no fault of the employee, involuntary separation is at the discretion of the Session upon recommendation of the Personnel committee. A severance allowance should be granted in relation to length of service.

H. Annual Performance Review

Every employee shall have an annual performance review with the participation of the employee and supervisor, with input from the appropriate committee and the Personnel committee.

I. Definitions

1. Exempt employee - An exempt employee is paid for the job they do, regardless of the hours worked; i.e. pastor is paid a salary regardless of the number of hours it takes to accomplish necessary tasks.
2. Non-exempt employee - A non-exempt employee is paid on an hourly basis for the work they do, i.e., 40 hours pay for 40 hours work.

2. Complaint Procedure

NOTE: No anonymous complaints will be entertained at any stage in the following procedures:

1. The normal process for discussing a complaint:
 - a. Seek resolution of the complaint through personal discussion with the pastor, who may:
 - i. Decide no action is necessary and explain this to the complainant
 - ii. If the complaint is about a lay employee, decide to contact the employee, discuss the complaint and seek resolution
 - iii. Contact the supervisor or the chairperson of the appropriate supervising committee to have that supervisor or committee resolve the complaint with the employee
 - iv. If the complaint is about a leader (elder/deacon), the pastor may contact the leader, discuss the complaint and seek resolution
 - b. While the pastor is the normal avenue for an employee to raise concerns, private access to the Personnel committee without the pastor present will be available to employees who seek information relating to the immediate working situation, clarification of personnel policies or who wish to share a concern about the relationship to or performance of the pastor
 - c. Private access to the Personnel committee without the pastor present will also be available to any staff member or member of the congregation who has a complaint against the pastor
 - d. An employee with a complaint of acts of sexual harassment should immediately inform the chairperson of the Personnel committee
 - e. An employee who feels discriminated against on the basis of race, creed, color, national origin, sex, age, marital status, sexual orientation, religious affiliation (except when after careful study, religious affiliation is determined to be a bona fide occupational qualification), physical, mental or medical disability unrelated to the ability to engage in activities involved with the job, may inform the chairperson of the Personnel committee
2. If, upon receipt of a written or verbal complaint from a staff member or church member, the pastor or supervising committee do not resolve the problem, the complainant may appeal in person or in writing, to the Personnel committee for resolution of the issue. The Personnel committee shall hear all parties to the dispute and shall communicate its decision to them in writing, including a decision to dismiss the complaint, within 30 days of receipt of the complaint.
3. If the Personnel committee fails to act within thirty days or if such discussions do not resolve the problem, the complainant may appeal to the Session for resolution of the issue. The Session shall receive all supporting documents, may hear all parties and shall communicate its decision to them within thirty days of its receipt of the complaint. Unless there has been an alleged violation of the law or of the Personnel Policies of the Session or of Presbytery policies, the action of the Session constitutes the final disposition of the complaint. In lieu of Session action, the Session may also refer the complaint to the appropriate Presbytery committee, normally the Committee on Ministry, prior to the end of the thirty-day time limit. This body shall then follow its own procedures.
4. Lay employees or members of the congregation may, if the Session fails to act within thirty days, or if the complainant feels that there has been a violation of the Personnel Policies of the Session or of the Presbytery, then seek mediation of the matter by making a verbal or written request to the Committee on Ministry or other committee designated by Presbytery to work

5. with lay employees of congregations. Written application for mediation must be made within sixty days of the decision of the Session, or where the Session has failed to act, within ninety days of the initial filing of a complaint. It must be accompanied by a full written description of the details of the complaint. Employees and church members may secure counsel in taking this action, at their own expense.
6. The Committee on Ministry or other appropriate committee of Presbytery shall appoint a mediator who shall examine the written material and request additional background as necessary. The mediator shall hear all parties involved in the complaint and seek resolution of the issue within thirty days.

VI Financial Policies

A. Financial Secretariat

Purpose:

The financial secretariat receives and records member gifts and supervises the counting of all offerings.

Accountability:

Accountable to the pastor as head of staff

Responsibilities:

1. Ensures that detailed procedures are in place for counting all offerings, making the bank deposit, recording member gifts, and reporting receipts to the treasurer and individual giving member.
2. Organizes and supervises the teller committee; secures and trains tellers for each week of the year.
3. Ensures that tellers prepare a weekly report of receipts and that all accompanying documentation is retained.
4. Ensures that deposits of weekly receipts are made safely and as soon after receipt as possible.
5. Oversees the posting of member records of giving to ensure absolute accuracy. Makes reports to members at least annually and as required by the IRS.
6. Advises the pastor when there are significant giving changes by individual members, so the pastor can be sensitive to pastoral care needs.
7. Assists with the stewardship campaign by providing giving history.
8. Coordinates with the treasurer, bookkeeper, etc., as required to ensure a smooth and accurate accounting of receipts.
9. Reports to the stewardship committee as needed.

Relationships:

The financial secretariat reports to the pastor as head of staff and works with the treasurer, administrative assistant, the Session, and the Board of Trustees.

B. Treasurer

Purpose:

To coordinate the financial affairs of the church, consulting with the Session and Board of Trustees as necessary, including the responsibility of recruiting, training, and supervising necessary personnel.

Accountability:

Accountable to the Session and to the pastor as head of staff

Responsibilities:

1. Supervise the church bookkeeping and accounting procedures, including payrolls, bill payments, collection and deposit of receipts, investments, pledge records, special gifts, stock conversions, tax listings, systems and procedures, financial statements, and statistics
2. Oversee the preparation of the church budgets, including accumulating requests, preparing working documents for meeting with the budget committee, meeting with the Budget Task Force

Relationships:

The treasurer reports to and works with the Session and works with the Board of Trustees, Budget Task Force, Personnel committee, financial secretariat, administrative assistant, bookkeeper, pastor, etc., for the purpose of obtaining information and such counsel as may be desired by the treasurer.

C. Accounting Practices

Introduction

The following accounting manual is intended to provide an overview of the accounting policies and procedures applicable to the First Presbyterian Church Brockport, New York, which shall be referred to as “First Presbyterian Church Brockport, New York” or “the Organization” throughout this section.

First Presbyterian Church Brockport, New York is incorporated in the state of New York. First Presbyterian Church Brockport, New York is exempt from federal income taxes under IRC Section 501(c)(3) as a nonprofit religious corporation.

This manual shall document the financial operations of the Organization. Its primary purpose is to formalize accounting policies and selected procedures for the accounting staff and to document internal controls.

The contents of this manual were approved as official policy of the Organization by the trustees and the Session. All First Presbyterian Church Brockport, New York staff are bound by the policies herein, and any deviation from established policy is prohibited.

Accounting Operations Overview

Organization:

The accounting department consists of a paid bookkeeper and volunteers that manage and process financial information for First Presbyterian Church Brockport, New York. The positions comprising the accounting department are as follows:

- Treasurer
- Bookkeeper/Accountant
- Administrative Assistant
- Financial Secretariat

Responsibilities:

The primary responsibilities of the accounting department consist of:

- General Ledger
- Cash Receipts
- Accounts Payable
- Cash Disbursements
- Payroll processing and Benefits
- Financial Statement Processing

Fraud Policy

Scope:

This policy applies to any fraud or suspected fraud involving employees, officers or directors, as well as members, vendors, consultants, contractors, funding sources and/or any other parties with a business relationship with First Presbyterian Church Brockport, New York. Any investigative activity required will be conducted without regard to the suspected wrongdoer’s length of service, position/title, or relationship with First Presbyterian Church Brockport, New York.

Policy:

The trustees are responsible for the detection and prevention of fraud, misappropriations, and other irregularities. Fraud is defined as the intentional, false representation or concealment of a material fact for the purpose of inducing another to act upon it to his or her injury. Each member of the management team will be familiar with the types of improprieties that might occur within his or her area of responsibility, and be alert for any indication of irregularity.

Any fraud that is detected or suspected must be reported immediately to the trustees or, alternatively, to any member of the Session of the First Presbyterian Church Brockport, New York.

Actions Constituting Fraud:

The terms fraud, defalcation, misappropriation, and other fiscal irregularities refer to, but are not limited to:

1. Any dishonest or fraudulent act
2. Forgery or alteration of any document or account belonging to First Presbyterian Church Brockport, New York
3. Forgery or alteration of a check, bank draft, or any other financial document
4. Misappropriation of funds, securities, supplies, equipment, or other assets of First Presbyterian Church Brockport, New York
5. Impropriety in the handling or reporting of money or financial transactions
6. Disclosing confidential and proprietary information to outside parties
7. Accepting or seeking anything of material value from contractors, vendors, or persons providing goods or services to First Presbyterian Church Brockport, New York.
8. Destruction, removal or inappropriate use of records, furniture, fixtures, and equipment
9. Any similar or related irregularity

Other Irregularities:

Irregularities concerning an employee's or volunteer's moral, ethical, or behavioral conduct impacting the system of internal control should be resolved by the Session and trustees jointly, consistent with the Complaint Procedures.

If there is a question as to whether an action constitutes fraud, contact an elder or trustee.

Investigation Responsibilities:

The trustees have the primary responsibility for the investigation of all suspected fraudulent acts as defined in the policy. The trustees may utilize whatever internal and/or external resources it considers necessary in conducting an investigation. If an investigation substantiates that fraudulent activities have occurred, the trustees will issue reports to the Session. Decisions to prosecute or refer the examination results to the appropriate law enforcement and/or regulatory agencies for independent investigation will be made jointly by the trustees and the Session, in conjunction with legal counsel, as will final dispositions of the case.

Confidentiality:

The trustees and the Session treat all information received confidentially. Any employee who suspects dishonest or fraudulent activity will notify a trustee/elder immediately, and should not attempt to personally conduct investigations or interviews/interrogations related to any suspected fraudulent act (see Reporting Procedures section below).

Investigation results will not be disclosed or discussed with anyone not on the Session or trustees other than those who have a legitimate need to know. This is important in order to avoid damaging the reputations of persons suspected but subsequently found innocent of wrongful conduct and to protect First Presbyterian Church Brockport, New York from potential civil liability.

Authority for Investigation of Suspected Fraud:

Trustees of the First Presbyterian Church Brockport, New York will have free and unrestricted access to all First Presbyterian Church Brockport, New York records and premises, whether owned or rented, and the authority to examine, copy, and/or remove all or any portion of the contents of files, desks, cabinets, and other storage facilities on the premises without prior knowledge or consent of any individual who may use or have custody or any such items or facilities when it is within the scope of their investigations

Reporting Procedures:

Great care must be taken in the investigation of suspected improprieties or irregularities so as to avoid mistaken accusations or alerting suspected individuals that an investigation is under way.

An employee or volunteer who discovers or suspects fraudulent activity will contact a trustee or elder immediately. The employee or other complainant may remain anonymous. All inquiries concerning the activity under investigation from the suspected individual(s), his/her attorney or representative(s), or any other inquirer should be directed to the trustees or legal counsel. No information concerning the status of an investigation will be given out. The proper response to any inquiry is "I am not at liberty to discuss this matter." Under no circumstances should any reference be made to "the allegation", "the crime", "the fraud", "the forgery", "the misappropriation", or any other specific reference.

The reporting individual should be informed of the following:

1. Do not contact the suspected individual in an effort to determine facts or demand restitution
2. Do not discuss the case, facts, suspicions, or allegations with anyone unless specifically asked to do so by the First Presbyterian Church Brockport, New York legal counsel or the trustees or elders

Security

Accounting Records:

The First Presbyterian Church Brockport, New York corporate seals and blank check stock shall be stored in a cabinet that will be locked with a key. Access to this file cabinet shall be by keys in the possession of a trustee, treasurer, bookkeeper and administrative assistant.

Access to Electronically Stored Accounting Data:

It is the policy of First Presbyterian Church Brockport, New York to utilize passwords to restrict access to accounting software and data. Only duly authorized accounting personnel with data input responsibilities will be assigned passwords that allow access to the system.

Accounting personnel are expected to keep their passwords secret and to change their passwords on a regular basis, no less frequently than quarterly. A responsible individual independent of programming functions shall perform administration of passwords.

Each password enables a user to gain access to only that software and data files necessary for each employee's required duties.

Storage of Back-Up Files:

It is the policy of First Presbyterian Church Brockport, New York to maintain back-up copies of electronic data files off-site in a secure, fire-protected environment. Access to back-up files shall be limited to individuals authorized by the trustees.

Technology And Electronic Communications

Purpose and Scope:

The purpose of this policy is to identify guidelines for the use of First Presbyterian Church Brockport, New York technologies and communications systems. This policy establishes a minimum standard that must be upheld and enforced by users of the Organization's technologies and communications systems.

The term "user" as used in these policies refers to employees (whether full-time, part-time or limited-term), independent contractors, consultants, and any other user having authorized access to, and using any of, the Organization's computers or electronic communications resources.

Computer and electronic communications resources include, but are not limited to, host computers, file servers, stand alone computers, laptops, printers, fax machines, phones, on-line services, E-mail systems, bulletin Session systems, and all software that is owned, licensed or operated by First Presbyterian Church Brockport, New York.

Acceptable Use of Organization Property:

Use of the Organization's computers and electronic communications technologies is for programmatic and business activities of First Presbyterian Church Brockport, New York. All use of such resources shall be in an honest, ethical, and legal manner that conforms to applicable license agreements, contracts, and policies regarding their intended use. Although incidental and occasional personal use of the organization's communications systems are permitted, users automatically waive any rights to privacy.

All hardware & software is the property of the organization and should be treated as such. Users may not physically alter or attempt repairs on any hardware at any time. Users must report any problems with hardware to the administrative assistant. Current anti-virus software shall be utilized by trustees to protect the equipment.

Original software and license shall be stored in a secure space on-site.

Password Security:

Users are responsible for safeguarding their login passwords. Passwords may not be shared, nor should they be printed or stored on-line. Users should not leave their computers unattended without logging off.

Confidentiality:

All information about individuals, families or organizations served by First Presbyterian Church Brockport, New York is confidential. No information may be shared with any person or organization outside First Presbyterian Church Brockport, New York without the prior written approval of the individual, family or organization and the pastor.

Installation of Software:

The installation of new software on all office computers of First Presbyterian Church Brockport, New York without the prior approval of trustees is prohibited. If an employee desires to install any new programs onto a First Presbyterian Church Brockport, New York computer, written permission should first be obtained.

Other Prohibited Uses:

Other prohibited uses of the organization's communication systems include, but are not limited to:

1. Engaging in any communication that is discriminatory, defamatory, pornographic, obscene, racist, sexist, or is otherwise of a derogatory nature toward any specific person, or toward any race, nationality, gender, marital status, sexual orientation, religion, disability, physical characteristic, or age group
2. Browsing or downloading and/or forwarding and/or printing pornographic, profane, discriminatory, threatening or otherwise offensive material from any source including, but not limited to, the internet
3. Engaging in any communication that is in violation of federal, state or local laws
4. Campaigning for or against any candidate for political office or any ballot proposal or issue
5. Sending, forwarding, redistributing or replying to "chain letters"
6. Unauthorized use of passwords to gain access to another user's information or communications on First Presbyterian Church Brockport, New York systems or elsewhere
7. Advertising, solicitation or other commercial, non-programmatic use
8. Knowingly introducing a computer virus into the organization's communication system or otherwise knowingly causing damage to the organization's systems
9. Using the organization's systems in a manner that interferes with normal business functions in any way, including but not limited to, streaming audio from the internet during business hours, stock tickers, installing unauthorized software, etc.
10. Excessive personal use of the organization's technologies that preempts any business activity or interferes with organizational productivity
11. Sending e-mail messages under an assumed name or obscuring the origin of an e-mail message sent or received

Disciplinary Action for Violations:

First Presbyterian Church Brockport, New York requires all users to adhere to this policy. Violations of this policy will result in disciplinary action, which could include termination of employment or cancellation of contracts.

Reporting of Suspected Violations:

Suspected violations of these policies should be immediately and confidentially reported to the pastor or any trustee.

First Presbyterian Church Brockport, New York reserves the right to install programs that monitor employee use of the internet and electronic communication systems and to act on any violations of these policies found through use of such programs. First Presbyterian Church Brockport, New York further reserves the right to examine any and all electronic communications sent or received by employees via the Organization's electronic communications systems.

General Ledger and Chart of Accounts:

The general ledger is defined as a group of accounts that supports the information shown in the major financial statements. The general ledger is used to accumulate all financial transactions of First Presbyterian Church Brockport, New York, and is supported by subsidiary ledgers that provide details for certain accounts in the general ledger. The general ledger is the foundation for the accumulation of data and reports.

Control of Chart of Accounts:

First Presbyterian Church Brockport, New York's chart of accounts is monitored and controlled by the trustees. Responsibilities of the bookkeeper include the handling of all account maintenance, such as additions and deletions. Any additions or deletions of accounts should be approved by the trustees, who ensure that the chart of accounts is consistent with the organizational structure of First Presbyterian Church Brockport, New York and meets the needs of each division and department.

Classification of Net Assets:

Net assets of the organization shall be classified based upon the existence or absence of donor-imposed restrictions as follows:

1. Unrestricted Net Assets - net assets that are not subject to donor imposed stipulations
2. Temporarily Restricted Net Assets - net assets subject to donor imposed stipulations that may or will be satisfied through the actions of the Organization and/or the passage of time
3. Permanently Restricted Net Assets - net assets subject to donor imposed stipulations that the Organization permanently maintain certain contributed assets. Generally, donors of such assets permit the Organization to use all or part of the income earned from permanently restricted net assets for general operations or for specific purposes.

Net assets accumulated by First Presbyterian Church Brockport, New York that are not subject to donor imposed restrictions, but which the Session of the Organization has earmarked for specific uses, shall be segregated in the accounting records as "Session-designated" funds within the unrestricted category of net assets.

Fiscal Year of Organization:

First Presbyterian Church Brockport, New York shall operate on a fiscal year that begins on January 1 and ends on December 31. Any changes to the fiscal year of the organization must be ratified by majority vote of First Presbyterian Church Brockport, New York's Session.

Journal Entries:

All general ledger entries that do not originate from a subsidiary ledger shall be supported by the memo, which shall include a reasonable explanation of each such entry. Examples of such journal entries include:

1. Recording of non-cash transactions
2. Corrections of posting errors
3. Non-recurring accruals of income and expenses

Policies Associated With Revenues And Cash Receipts**Accounting for Contributions:**

First Presbyterian Church Brockport, New York shall recognize contribution income in the period in which the Organization receives restricted or unrestricted assets in nonreciprocal transfers, or unconditional promises of future nonreciprocal asset transfers, from donors. Contribution income shall be classified as increases in unrestricted, temporarily restricted, or permanently restricted net assets based on the existence or absence of such restrictions.

When the final time or use restriction associated with a contributed asset has been met, a reclassification between temporarily restricted and unrestricted net assets shall be recorded.

Receipts and Disclosures:

First Presbyterian Church Brockport, New York and its donors are subject to certain disclosure and reporting requirements imposed under the Internal Revenue Code (IRS) and the underlying regulations. To comply with those rules, First Presbyterian Church Brockport, New York shall adhere to the following guidelines with respect to contributions received by the Organization:

1. For any separate contribution received by First Presbyterian Church Brockport, New York, it shall provide a receipt to the donor. All receipts prepared by First Presbyterian Church Brockport, New York shall include the following information:
 - a. The amount of cash received and/or a description (but not an assessment of the value) of any noncash property received
 - b. A statement of whether First Presbyterian Church Brockport, New York provided any goods or services to the donor in consideration, in whole or in part, for any of the cash or property received by the Organization from the donor
 - c. If any goods or services were provided to the donor by First Presbyterian Church Brockport, New York, a description and good faith estimate of the value of those goods or services
 - d. When First Presbyterian Church Brockport, New York receives cash in excess of \$75, or noncash property with a value in excess of \$75, as part of a quid pro quo transaction, the Organization shall follow additional disclosure procedures. For purposes of this paragraph, a "quid pro quo" transaction is one in which First Presbyterian Church Brockport, New York receives cash or property in a transaction that is part contribution and part exchange transaction (i.e. the value of the goods or services provided to the donor by First Presbyterian Church Brockport, New York is less than the value of cash or property provided by the donor). In such instances, First Presbyterian Church Brockport, New York shall provide to the donor a receipt stating that only the amount contributed in excess of the fair market value of the goods or services provided by First Presbyterian

- e. Church Brockport, New York may be deducted as a charitable contribution. The receipt shall also include a good-faith estimate of the fair market value of the
- f. goods or services provided to the donor by First Presbyterian Church Brockport, New York.

IRS rules provide for certain exceptions to the preceding disclosure rules applicable to quid pro quo transactions. As such, First Presbyterian Church Brockport, New York shall not provide receipts when it receives cash or property in excess of \$75 in any of the following circumstances:

1. The goods provided to the donor during 2001 bear First Presbyterian Church Brockport, New York's name or logo and have an aggregate cost of \$7.60 or less
2. The goods provided to the donor in 2001 have a fair market value equal to no more than 2% of the contribution or \$76, whichever is less
3. The gift received by First Presbyterian Church Brockport, New York resulted from the Organization's 2001 fundraising appeal that included articles worth no more than \$7.60, as well as a request for contributions and a statement that the recipient may keep the article even if a contribution is not made.

The preceding thresholds are adjusted for inflation by the IRS on an annual basis. Inflation adjustments subsequent to 2001 are incorporated into this policy manual by reference.

It is the policy of First Presbyterian Church Brockport, New York to comply with all current federal and state rules regarding solicitation and collection of charitable contributions, whether specifically addressed in this manual or not, as well as all future revisions to those rules.

Cash Receipts

Overview:

Cash (including checks payable to the organization) is the most liquid asset an organization has. Therefore, it is the objective of First Presbyterian Church Brockport, New York to establish and follow the strongest possible internal controls in this area.

Processing of Weekly Offerings:

All weekly offerings will be counted by at least two persons. The detail will be entered into the organization's database that details the monies received and provides a summary of receipts by major category. Any donor restrictions on the use of funds will be noted.

Processing of Checks and Cash Received in the Mail:

For funds that are received directly at First Presbyterian Church Brockport, New York, mail is opened and all cash checks are secured for processing with the weekly offering. A deposit slip is prepared by the financial secretariat from the cash/checks received and reconciled to the computer input before the deposit is taken to the bank.

Endorsement of Checks:

It is the policy of First Presbyterian Church Brockport, New York that all checks received that are payable to the Organization shall immediately be restrictively endorsed. The restrictive endorsement shall be a rubber stamp that includes the following information:

1. For Deposit Only
2. First Presbyterian Church Brockport, New York

3. The bank name
4. The bank account number of First Presbyterian Church Brockport, New York

Timeliness of Bank Deposits:

It is the policy of First Presbyterian Church Brockport, New York that bank deposits will be made on a weekly basis, immediately after the offerings are properly counted and recorded.

Segregation of Cash Receipts:

Sufficient detail must be provided by the financial secretariat to the bookkeeper that allows the proper segregation of cash receipts in the accounting record. Any deficiencies in the system should be reported to the treasurer and the trustees.

Policies Associated With Expenditures And Disbursements Purchasing Policies And Procedures

Authorizations and Purchasing Limits:

For purchases within budget, individual committees can review and approve. The administrative assistant will review office purchases.

For purchases that exceed budget, trustees or the Session must review and provide their approval.

Cash Disbursements (Check-Writing) Policies

Check Preparation:

It is the policy of First Presbyterian Church Brockport, New York to print vendor checks and expense reimbursement checks on a weekly basis. Checks shall be prepared by the bookkeeper.

All vendor and expense reimbursement checks shall be produced in accordance with the following guidelines:

1. Expenditures must be supported by a voucher, and where possible, by an original invoice
2. Generally, all vendors shall be paid within a timely manner to avoid the assessment of any late fees against the church
3. Checks shall never be made payable to "bearer" or "cash"
4. Checks shall never be signed prior to being prepared
5. Upon the preparation of a check, vendor invoices and other supporting documentation shall immediately be canceled in order to prevent subsequent reuse
6. Reimbursement shall be supported by original invoice or sales slip

Check Signing:

Checks are usually signed by the bookkeeper. The bank statement and canceled checks should be opened and reviewed by the treasurer to determine that they are appropriate and within budget. Check signers shall include the treasurer, bookkeeper, trustee president and vice-president.

Voided Checks and Stop Payments:

Checks may be voided due to processing errors by making proper notations in the check register and defacing the check by clearly marking it as "VOID." All voided checks shall be retained to aid in preparation of bank reconciliation.

Stop payment orders may be made for checks lost in the mail or other valid reasons. Stop payments are processed by telephone instruction and written authorization to the bank by accounting personnel with this authority. A journal entry is made to record the stop payment and any related bank fees.

Payroll and Related Policies:

First Presbyterian Church Brockport, New York operates on a once or twice monthly payroll, the payment option to be determined by each employee. For all First Presbyterian Church Brockport, New York employees, a personnel file is established and maintained with current documentation, as described throughout this section and more fully described in First Presbyterian Church Brockport, New York's Personnel Manual.

The following forms, documents and information shall be obtained and included in the personnel files of all new employees:

1. Form W-4 Employee Federal Withholding Certificate which should be updated annually
2. Form IT 2104 State Withholding Certificate
3. Form I-9 Employment Eligibility Verification and required documentation
4. Authorization for direct deposit of paycheck, along with a voided check or deposit slip

Changes in Payroll Data:

It is the policy of First Presbyterian Church Brockport, New York that all of the following changes in payroll data are to be authorized in writing:

1. New hires
2. Terminations
3. Changes in salaries and pay rates
4. Voluntary payroll deductions
5. Changes in income tax withholding status
6. Court-ordered payroll deductions

New hires, terminations, and changes in salaries or pay rates shall be authorized in writing by the appropriate department director.

Voluntary payroll deductions and changes in income tax withholding status shall be authorized in writing by the individual employee.

Documentation of all changes in payroll data shall be maintained in each employee's personnel file.

Review of Payroll:

The administrative assistant will provide payroll information to the payroll service bureau. The treasurer will review payroll for appropriateness.

Policies Associated With Financial And Tax Reporting Financial Statements

Standard Financial Statements of the Organization:

Preparing financial statements and communicating key financial information is a necessary and critical accounting function. Financial statements are management tools used in making decisions, in monitoring the achievement of financial objectives, and as a standard method for providing information to interested parties external to the Organization. Financial statements may reflect year-to-year historical comparisons or current year budget to actual comparisons.

The basic financial statements of First Presbyterian Church Brockport, New York that are maintained on an Organization-wide basis shall include:

1. Balance Sheet- reflects assets, liabilities and net assets of the organization and classifies assets and liabilities as current or non-current/long-term
2. Statement of Activities - presents support, revenues, expenses, and other changes in net assets of the Organization, by category of net asset (unrestricted, temporarily restricted and permanently restricted)
3. Record retention is done on a monthly basis

Frequency of Preparation:

The objective of the accounting department is to prepare accurate financial statements on the cash basis of accounting distribute them as per the approved distribution list. In meeting this responsibility, the following policies shall apply:

1. A standard set of financial statements described in the preceding section shall be produced on a monthly basis, in time for the Session meeting. The standard set of financial statements described in the preceding section may be supplemented by the following schedules:
 - a. Individual statements of activities on a departmental and functional basis (and/or program/grant basis)
 - b. Comparisons of actual year-to-date revenues and expenses with year-to-date budgeted amounts

Review and Distribution:

All financial statements and supporting schedules shall be reviewed and approved by the treasurer and finalized by signature. Any discrepancies shall be noted by the bookkeeper and reported to the trustees.

After approval by the treasurer, a complete set of monthly financial statements, including any supplemental schedules described above, shall be distributed. Financial statements may include an additional supplemental schedule as appropriate.

Special Quarterly Distribution:

On a quarterly basis, a complete set of First Presbyterian Church Brockport, New York financial statements and supplemental schedules showing year to date prior year comparisons and budget variances will be prepared. Additionally a full reporting of all transactions to off budget and restricted funds will be provided to the trustees, the Session and the committee charged with oversight of those funds.

Annual Financial Statements:

A formal presentation of the Organization's annual financial statements shall be provided to the full congregation at the Organization's annual meeting in accordance with the bylaws. This presentation will be preceded by a meeting with First Presbyterian Church Brockport, New York's trustees, at which the trustees will vote to accept or reject the annual financial statements for audit.

Record Retention

Policy:

It is the policy of First Presbyterian Church Brockport, New York to retain records as required by law and to destroy them when appropriate. The destruction of records must be approved by the trustees, and logged into the Organization's [Destroyed Records Log]. The formal records will be retained in a locked file in the First Presbyterian Church Brockport, New York, as follows:

Accident reports/claims (settled Cases)	7 Years
Accounts payable ledgers and schedules	7 Years
Accounts receivable ledgers and schedules	7 Years
Audit reports	Permanently
Bank reconciliation	3 Years
Bank Statements	3 Years
Chart of Accounts	Permanently
Cancelled Checks	7 Years
Contracts, mortgages, notes and leases:	
Expired	7 Years
Still in effect	Permanently
Correspondence:	
General	2 Years
Legal and important matters only	Permanently
Routine with customers and/or vendors	2 Years
Deeds, mortgages and bills of sales	Permanently
Depreciation schedules	Permanently
Duplicate deposit slips	7 Years
Employment applications	3 Years
Expense analyses/expense distribution schedule	7 Years
Financial statements:	
Year end	Permanently
Other	Optional
Garnishments	7 Years
General ledgers/year end trial balance	Permanently
Insurance policies (expired)	Permanently
Insurance records (policies, claims, etc.)	Permanently
Internal audit reports	3 Years +
Internal reports	3 Years
Invoices (to customers, from vendors)	7 Years
Journals	Permanently
Minute books of directors, bylaws and charters	Permanently

Notes receivable ledgers and schedules	7 Years
Payroll records and summaries	7 Years
Personnel records (terminated)	7 Years
Petty cash vouchers	7 Years
Property records (incl. depreciation schedules)	Permanently
Purchase orders:	
Purchasing department copy	7 Years
Subsidiary ledgers	7 Years
Tax returns and worksheets, examination reports and other documents relating to determination of income tax liability	Permanently
Time sheets/cards	7 Years
Voucher registers and schedules	7 Years
Withholding tax statements	7 Years

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