

WHITEWATER VALLEY PRESBYTERY
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CONSENT AGENDA MEMO

TO: CLERKS OF SESSION
FROM: STATED CLERK
SUBJECT: REVIEW OF SESSION RECORDS

The Session Records Review Committee has reviewed the *OMNIBUS MOTION* for use at the first or second meeting of Session at the start of a new year. It covers about 1/3 of the required actions Session must take to meet the requirements of the Book of Order and used properly, should facilitate Session meetings and make it easier for you to have Minutes that are approved “**WITHOUT EXCEPTION**”.

We hope this will prove valuable to you. After using it, if you have suggestions to improve the document or to make it easier to use or you have a unique situation not accounted for by the document, please send me your suggested changes—snail mail or email to rmacpherson@whitewatervalley.org.

JANUARY/FEBRUARY SESSION MEETING: CONSENT AGENDA

The following items, required by the *Book of Order* of the Presbyterian Church (U.S.A.), are presented to the session for its favorable action at this meeting.

1. Clerk of Session Election

That Elder _____ be elected CLERK OF SESSION for _____ years (or was elected in _____ for a term of _____ years) . [Unless otherwise provided for in the Congregation's "Standing Rules/Bylaws"]

2. Treasurer Election

That _____ be elected TREASURER of the congregation for the year 2010 [Unless otherwise provided for in the Congregation's "Standing Rules/Bylaws"], and that _____ be designated to a) co-sign checks where necessary, b) sign checks in the absence or incapacity of the Treasurer.

3. Record Offerings

That _____ be appointed to count and record offerings.

4. Commissioner & Alternate Commissioner Election

That the following Elder(s) be elected Commissioner(s) to the Presbytery for the year 2010 and that the following Elder(s) be elected Alternate Commissioner(s) to the Presbytery for the year 2010 .

5. Audit Committee Election

That the following persons be elected as the "Audit Committee" for 2010 Records with responsibility for providing the Session with a Full Financial Review by _____.

6. Statistical Report

That the *SESSION ANNUAL STATISTICAL REPORT* (attached) be received by the Session.

7. New Officer Training

That the annual training of new officers was completed _____/is scheduled to be completed _____.

8. Annual Congregational Meeting

That the Annual Meeting of the Congregation was/will be held _____ and the following persons were/will be elected to the Nominating Committee: {date may be provided for in *Standing Rules/Bylaws*}

Elders:

Provided for in Standing Rules:

Members at Large: (must constitute a majority of the Committee):

9. Terms of Call

That the changes in the pastor(s)'s terms of call have been submitted to the Presbytery of Whitewater Valley and to the Board of Pensions.

_____ YES _____ NO

10. Compliance of IRS Regulations

That the following resolution is adopted by the Session in compliance with the regulations of the Internal Revenue Service:

The following resolution was duly adopted by the Board of Directors of the _____ Presbyterian Church at a regularly scheduled meeting held on _____, a quorum being present:

Whereas, section 107 of the Internal Revenue Code permits a minister of the gospel to exclude from gross income (in computing federal income taxes) a church-designated allowance paid to him/her as part of his/her compensation to the extent used by him/her for actual expenses in owning or renting a home; and

Whereas, Pastor _____ is compensated by _____ Presbyterian Church exclusively for services as a Minister of Word and Sacrament; and

Whereas, _____ Presbyterian Church does not provide Pastor _____ with a manse; therefore, it is hereby

Resolved, that the total compensation paid to Pastor _____ for calendar year 2010 shall be \$_____, of which \$_____ is hereby designated to be a housing allowance pursuant to section 107 of the Internal Revenue Code; and it is further

Resolved, that the designation of \$_____ as a housing allowance shall apply to calendar year 2010 and all future years unless otherwise provided.¹

11. Resolution adoption for IRS Purposes

That the following resolution is adopted by the Session in compliance with the regulations of the Internal Revenue Service:

That the following sentence be included on all statements to members of contributions: UNLESS NOTED, OR IF NO VALUE IS LISTED, NO GOODS OR SERVICES WERE PROVIDED TO YOU BY THE CHURCH IN CONNECTION WITH ANY CONTRIBUTION, OR THEIR VALUE WAS INSIGNIFICANT OR CONSISTED ENTIRELY OF INTANGIBLE RELIGIOUS BENEFITS. ¹

And further, the Treasurer is directed to comply with all related regulations regarding reporting of contributions.

12. Communion Approval

That the Sacrament of Holy Communion will be provided during worship on the following occasions:

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¹ This wording provided verbatim (or nearly verbatim) from Richard Hammer's Church and Clergy Tax Guide, 2002. **Congregations are strongly encouraged to purchase the most current edition.** (A model for resolutions for pastors provided a manse can be found in Hammer's book or by calling the presbytery office.)

13. Budget Approval

That the Budget (other than Pastoral Compensation) for the year _____ be approved.
{*Reminder: only the Session actually “approves” the budget; the congregation may “review”, “endorse”, “concur” or make recommendations but it does not “approve”.*}

14. Per Capita Apportionment Recorded

That the per capita apportionment for 2010 operational expenses of General Assembly, Synod, and Presbytery in the amount of \$_____, has been/shall be paid to the Presbytery.

15. Insurance Coverage

That the Church’s 2010 insurance is provided by _____ with coverage in the amount of _____ at a premium cost of \$_____ per year.

16. Vouchered Reimbursable Expenses

That a “Vouchered, Reimbursable Professional Expense Policy” (similar to the one below—adapted from the one for Presbytery staff) be adopted :

***Business & Professional Expense
Reimbursement Policy***

1. Any employee of the church shall be reimbursed for ordinary and necessary business and professional expenses incurred on behalf of the congregation:
 - a. The expenses are reasonable in amount;
 - b. The employee documents the amount, time and place, business purposes of each expense and the business relationship of any person for whom expenditures were incurred, in a manner sufficient to satisfy paragraphs 1.62-2 (d) (e) (f) of the Internal Revenue Code;
 - c. The employee provides the documentation for each month's expenses to the _____, including a receipt for any expenditure of at least \$25.00, not more than 5 working days after the end of each month. [IRS allows submission “at least every 60 days”]
 - d. Auto expenses will be reimbursed at the IRS maximum allowable mileage rate.
 - e. Any advance or reimbursement of expenses that exceeds the amount of expenses substantiated in accordance with this policy shall be repaid to the church not less than 120 days after it is received by the employee.
 - f. The church will not reimburse expenses not substantiated in accordance with the policy.
2. All documentation submitted to the Treasurer in accordance with this policy will be copied by the church and should be retained by the employer and employee for at least 4 years.

17. Officers of Corporation

IF THE SESSION IS ALSO THE BOARD OF DIRECTORS OF THE CORPORATION AND STANDING RULES DO NOT OTHERWISE SPECIFY OR PROVIDE FOR:

The Session elected _____ President of the Board of Directors/
Trustees; _____ Vice-President, and _____ Secretary.