

WHITEWATER VALLEY PRESBYTERY  
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**CONSENT AGENDA MEMO 2017**

TO: CLERK OF SESSION AND MODERATOR  
FROM: STATED CLERK, WHITEWATER VALLEY PRESBYTERY  
[KQUINN@WHITEWATERVALLEY.ORG](mailto:KQUINN@WHITEWATERVALLEY.ORG)  
SUBJECT: CONSENT AGENDA TO FACILITATE THE ANNUAL REVIEW OF SESSION RECORDS  
(PLEASE NOTE, THIS IS REMINDER FOR YOUR SESSION'S ITEMS OF BUSINESS IN 2016)

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The Session Records Review Committee and the Stated Clerk provide this Consent Agenda for use at the January or February Session meeting. Many items on this agenda are required by the Book of Order or our Presbytery.

The use of this Consent Agenda is optional but it has been well received for many years. The agenda facilitates and provides guidance that makes it easier for your minutes to be approved without exception by the Session Records Review Committee.

**The Consent Agenda is a guideline for annual and required items of business that your Session will ordinarily need to approve. Your particular Session may approve some these actions in a different manner, defined in your bylaws/standing rules or by your calendar year. If you have questions about the consent agenda, please contact the Stated Clerk for clarification. Please use this consent agenda in consultation with your moderator. It may be inserted into your Session minutes, or edited/refined, to suit your needs. *The use of the Consent Agenda but may streamline annual and routine business by consolidating annual routine items of business into one motion. You do not need to return this form to the Presbytery.***

Please let me know if you have suggestions to improve the document or to make it more useful in a unique situation. And please contact me if you need clarification regarding any of the items on the agenda.

Thank you for ministries and your work as clerks and moderators of our Session.  
We value you as individuals and as our brothers and sisters in Christ.

*Sexual Misconduct Policy – An Important Note*

Thanks to all of you for your faithful work and mindful compliance regarding Sexual Misconduct Policies. Many of you now have policies in place and we look forward to seeing those during the Session Records Review this spring. Others have communicated that you continue to refine and complete your policy. We will begin reporting the status of your policy in our Session Records Report to the Presbytery each year as completed or in progress.

Please note that the BOO now specifies G.3-0106: *All council shall adopt and implement a sexual misconduct polity **and a child protection policy.** While most of you have a defined child protection policy, please let me know if you have questions regarding this.*

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JANUARY/FEBRUARY SESSION MEETING: CONSENT AGENDA

The following items, required by the *Book of Order* of the Presbyterian Church (U.S.A.) or the Presbytery, 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) .

**2. Treasurer Election**

That \_\_\_\_\_ be elected TREASURER of the congregation for the year \_\_\_ 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 \_\_\_\_\_ and \_\_\_\_\_ be appointed to count and record offerings.  
(two people are strongly recommended)

**4. Commissioner & Alternate Commissioner Election**

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

OR, That our Session elects Ruling Elder Commissioners for each Presbytery meeting and that our Clerk of Session  
will report these elected commissioners to the Stated Clerk four weeks prior to each Presbytery meeting.

**5. Audit Committee Election**

That the following persons be elected as the "Audit Committee" for \_\_\_\_\_(year), with responsibility for providing  
the Session with a Full Financial Review by \_\_\_\_\_.

**6 Statistical Report**

That the SESSION ANNUAL STATISTICAL REPORT attached to this Consent Agenda be received by 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:

Ruling Elders:

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

Provided for in Standing Rules:

**9. Terms of Call**

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

\_\_\_\_\_ YES, date \_\_\_\_\_      \_\_\_\_\_ NO, date they will be submitted \_\_\_\_\_

**10. Sexual Misconduct Policy**

That the Session approved a Sexual Misconduct Policy on \_\_\_\_\_ and made the congregation  
aware of the policy; (good process: to remind the congregation, at your Annual Meeting, that this policy is available  
and to record that announcement in the minutes); or,

That the Session is aware that a Sexual Misconduct Policy is required by the Book of Order and that on  
\_\_\_\_\_ (date), appointed a team that is actively working on that policy, with an expectation by the  
Presbytery's Stated Clerk and Session Records Review Team that the policy *shall* be completed in 2016 and  
specifically include a Child Protection Policy.

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**11. 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 \_\_\_ 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 \_\_\_ and all future years unless otherwise provided.<sup>1</sup>*

**12. 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.**<sup>1</sup>*

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

**13. Communion Approval**

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

**14. Budget Approval**

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

**15. Per Capita Apportionment Recorded**

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

**16. Insurance Coverage**

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

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<sup>1</sup> 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.)

**17. 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 SAMPLE 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.

**18. 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.