

St. Christopher's Episcopal Church
Grand Blanc, Michigan

Parish Policies
Adopted February 20, 2016!

1. POLICY REGARDING CLERGY DISCRETIONARY FUNDS INTRODUCTION

SECTION A. AUTHORITY

The existence and use of clergy discretionary funds rest on the canonical authority of the Almoner's fund described in Title III, Canon 14, Section 2(f), of the Canons of the Episcopal Church:

"The Alms and Contributions, not otherwise specifically designated, at the Administration of the Holy Communion on one Sunday in each calendar month, and other offerings for the poor, shall be deposited with the Member of the Clergy in charge of the of the Parish or Mission or with such Church officer as shall be appointed by him, to be applied by him or under his superintendence, to such pious and charitable uses as shall by him be thought fit. During a vacancy, the Vestry shall appoint a responsible person to serve as Almoner."

The Almoner's Funds, generally known as clergy discretionary funds, have a long history of customary use in the Episcopal Church. The member of the clergy in charge of a congregation customarily has a special fund made available by the Vestry, the expenditure of which is under the authority of the cleric. The member of the clergy in charge of the congregation also may grant assistant clergy, depending on local custom, permission to expend monies from the discretionary fund, or the Vestry may establish separate funds for the use of the assistant clergy.

SECTION B. SOURCES

At the first Sunday of each month the loose offering, e.g. non-pledged income, at each service is hereby designated for the clergy discretionary fund. The Vestry may wish to set aside a budgeted amount for the discretionary fund in addition to the traditional source or as a substitute for it.

SECTION C. RECORDS

All checking accounts must be opened using the congregation's Federal Employer's Identification Number. The bank accounts must be in the name of the congregation and not that of the individual member of the clergy. Discretionary funds remain with the congregation when the clergy departs. St. Christopher's authorizes the use of a separate checking account for the discretionary fund.

All income from any source for the fund must be deposited to the congregation's general operating account, recorded on the books of the congregation, and subsequently transferred by the treasurer to the separate checking account. No monies from any source are to be deposited directly into the separate checking account. The co-mingling of personal funds of any kind with discretionary funds is always improper.

SECTION D. ACCOUNTABILITY

1. Clergy who have been authorized to maintain and manage a separate checking account must record in writing the general purpose of every check drawn on the account and any cash disbursement made.
2. Monthly bank statements are to be mailed directly to the Treasurer and not to the individual authorized to make disbursements.
3. The Treasurer will verify that all deposits made into the account correspond to disbursements from the general operating account to the separate checking account.
4. It is preferable that checks be written to vendors, such as a utility company or landlord, rather than to individuals requesting assistance. Cash disbursements are highly discouraged, and should only be made in emergencies.
5. All clergy discretionary funds are classified as temporarily restricted funds of the congregation. As such, these funds are subject to audit even if they are kept in a separate checking account. However, the individual responsible may be permitted to maintain confidentiality over the expenditures of the fund disbursed for the direct assistance of named individuals.

SECTION E. USES

1. Payments for food, rent, utilities, medical bills and the like for persons in need are typical uses of these funds.
2. Discretionary funds should not be used to sustain the ongoing operations of the congregation, and must follow the guidelines of the Internal Revenue service for appropriate business expenses. Any books, vestments, equipment, or other tangible items purchased with discretionary funds, are the property of the congregation and, therefore, must stay with the congregation when the cleric leaves, unless the cleric pays the Fair Market Value
3. Prohibited uses of discretionary funds are payments for anything that personally benefits the authorized clergy. Therefore, neither personal clothing, food, books, rent, utilities, insurance premiums, medical expenses of the cleric, are appropriate expenditures by or through discretionary fund accounts. This prohibition against personal use does not include items which might be routinely considered ordinary and customary expenses associated with the business of the parish.

4. This fund is not to be used as a mechanism to be a conduit for the receipt of gifts to the church. Gifts to the parish are to be received by the Vestry.

SECTION F. TAX CONSEQUENCES

Gifts for a properly established discretionary fund which is fully accountable to the Vestry, are deductible by donors as charitable contributions. Contributions made to the discretionary fund for the direct benefit (pass through) of a named individual are not deductible contributions for income tax purposes, and should not be accepted. When discretionary funds are used to provide a gift to an employee, the value of the gift may need to be reported on the individual's W-2 or 1099 form.

- 2) **The vestry shall meet** the third Tuesday of each month at 6:30 P.M. for regular meeting unless agreed to otherwise. Meetings shall begin with worship.
- 3) **The master calendar of events** will be kept by the Rector (or person assigned by the rector). All groups within or without the Church must notify the Rector prior to any meeting or event. All church meetings are open to all members of the parish. The Rector reserves the right to cancel any meeting of any group not following this policy.
- 4) **The Clerk shall record** how each vestryperson has voted on each decision before the vestry unless the vote is unanimous.
- 5) **All vestry policies shall conform** to the Constitution and Canons of the Episcopal Church of the United States and to the Constitution and Canons of the Episcopal Diocese of Eastern Michigan.
- 6) **All members of the staff appointed** to serve as youth workers, advisors or sponsors shall undergo the required training in sexual misconduct awareness of children and racial equality. Staff shall also undergo the required training in sexual misconduct awareness of adults.
- 7) **All regular meetings** of the vestry shall not exceed two hours in duration unless an extension of thirty minutes is approved by six (6) members of the vestry present and voting,
- 8) **The minutes** of the vestry meeting shall be made available to all vestry members by the second Sunday following the vestry meeting. Minutes of the previous meeting shall be considered approved at the conclusion of the next meeting and shall remain open for correction. Minutes shall be posted on-line and copies made available upon the request of any member.
- 9) **These policies** become effective when ratified by the vestry and remain in effect until the February meeting of the vestry.
- 10) **Policies relating** to weddings, funerals, and other special liturgies are published and approved by the Rector.
- 11) **Plaques**, awards and other personal recognitions shall not be placed in the public areas of the building without the permission of the vestry.
- 12) **Meetings**, no meetings of any group, committee, guild, team by any name shall take place in a private home or location without the express permission of the Rector.

13) Designated Funds Designated Funds must be created by recommendation of the Rector or Treasurer and by action of the vestry. Once created they can only be suspended by action of the Vestry.

14) POLICY ON FEEDBACK AND TRUSTING COMMUNICATION

In order to foster a more trusting atmosphere and to build community, these steps will be used in dealing with feedback to the Vestry, committees, teams or other groups, whether the feedback is positive or negative.

- a. Invite the person to attend a meeting of the Vestry, team, committee, or other group concerned to present their position, which can be done in person or by signed communication. If this invitation is refused, then
- b. Offer to bring their concern to the meeting, provided that the person agrees to their name being associated with the issue. If this is refused, then
- c. Tell the person that we cannot deal with anonymous feedback, but that perhaps they may wish to talk over their concern with the Rector, or Senior Warden. If this is refused, then
- d. This matter is not addressed,

15) POLICY REGARDING PURCHASE ORDERS

All purchases (cash or credit) of more than \$25 require a purchase order unless they are everyday operating costs for St. Christopher's. No reimbursements or payments will be made for non-approved purchases. Purchase order forms will be made available online or in the church office. Purchase orders will be approved by the Treasurer or a designee of the Vestry.

16) Credit Card Purchases with the parish credit card may only be made by prior approval of a purchase order by the Rector or Treasurer. If proper receipt and paperwork is not submitted to the Treasurer, the purchase will be considered personal and the individual will be required to pay the amount charged.