

PREFACE

The following booklet is presented as a guide to preparing minutes for the session meetings of a Presbyterian Church (U.S.A.) congregation. This material is intended to be a guideline. The time of year your individual church may act on some items may differ that in the monthly listing. You do not necessarily need to use the exact wording used in the examples or in the material in the appendices. This booklet will be most useful if used to help pastors and session clerks remember to act upon and record the many items that need attention and can be easily overlooked. We hope this booklet is helpful. Please feel free to contact a member of the committee or the presbytery stated clerk if you have questions or suggestions.

The Governance Task Force of the Presbytery of San Gabriel - 201x

APPENDICES

- A - Sample Session Minutes
- B - Baptism Report Form
- C - Wedding Report Form
Death Report Form
- D - Reception of Members Form
- E - Removal of Members Form
- F - Sample Congregational Meeting Minutes

MONTHLY ITEMS

Report and record a summary of monthly church finances. (See Appendix A.)

Report and record the information regarding any wedding held in the church or performed by the pastor away from the church. (See Appendix C.)

Report and record the death of a church member. (See Appendix C.) Also report and record funerals or memorial services held at the church. Option - A pastor may want to have recorded funerals performed for non-members for the record.

Report and record any baptisms. Baptisms are to be approved by the session prior to the baptism and then recorded again after the baptism. (See Appendix B.)

Report and record any persons received into membership with the Book of Order citation of the manner of their reception. (See Appendix D.)

Report and record any persons removed from the roll or placed on the inactive roll. (See Appendix E.)

ANNUAL OR JANUARY ITEMS

(Many churches will report and record these items in January but the action may be taken at other times during the calendar year.)

Complete the annual General Assembly Statistical Report and transmit it to presbytery by the deadline. Report and record that session approved the report. It is suggested that it be printed as an appendix to a set of session minutes.

Report and record the composition of the session and congregation as listed on the report of statistical information prepared for the General Assembly.

Report and record the approval of all persons serving in the educational programs of the church i.e. youth ministry leaders, teachers, sponsors and volunteer workers. This may need to be done throughout the year.

Report and record the dates on which the Lord's Supper will be celebrated for the calendar year when session has voted to approve the dates.

Report and record the names of at least two approved persons appointed (or a fidelity bonded person) for the counting and recording of all offerings.

Report and record approval of dates for the annual congregational meeting(s) and that proper notice of the meeting has been provided.

Authorize any changes in those permitted to sign checks for the church.

Report and record the annual election of a treasurer, clerk of session and president, vice-president and secretary of the board of trustees (if the session is the board of trustees).

Approve any new curriculum material to be used in the educational programs of the church. Session may need to approve additional changes throughout the year.

At least annually review the minutes and financial records of the board of deacons if the church has deacons.

Report the lease or sale of church property. Congregational approval is required for the buying, selling or mortgaging of real property. Note that presbytery approval is also required. Report and record the written permission of presbytery in the minutes.

FEBRUARY

Elect and report and record the names of elders who will serve as commissioners to presbytery. Usually elected for twelve months.

Encourage each session member to read Chapter X of the *Book of Order*.

Report and record the names of persons serving on church committees as provided by committee moderators.

Verify that arrangements for the financial review of the church financial records have been made.

MARCH

Report and record the financial review along with any recommendations from the review.

APRIL

Set the time for the annual joint meeting of the board of deacons and the session. Report and record that the meeting was held and the date of the meeting after completion.

Report and record the results of the review of the church's minutes by the Governance Committee of presbytery.

MAY

Review the vacation schedule of the staff. Approve each staff members vacation request. Report and record that the vacation time was taken when completed.

JUNE - JULY - AUGUST - SEPTEMBER

Make sure the permanent minute book and permanent register are up to date with approved minutes and records from the year. Complete the register entries after the approval of the minutes of the last meeting of the calendar year.

OCTOBER

Review the church membership rolls (active, inactive and affiliate) and report to session any recommended change in membership status for session action.

Plan for establishing the annual church budget. Report and record in minutes when approved by session.

NOVEMBER

Complete an annual review of all staff and the adequacy of their compensation. Report and record in the minutes along with approval of any changes.

Prepare to present the pastor's compensation package to the congregation at the next congregational meeting.

DECEMBER

(Sessions may choose to act on some of these items in January.)

Elect corporation officers for the coming year - president, vice-president, secretary (usually the clerk of session) and treasurer.

Elect a clerk of session, church treasurer, committee moderators.

Prepare to elect a nominating committee at the next congregational meeting.

Instruct, examine and install elders and deacons elect and report record the installation to the session. Report and record any ordinations along with installations.

Verify that congregational meeting minutes are approved as specified in the church bylaws. Usually this is by the session. Congregational meeting minutes are attested to with the signature of the moderator and clerk of session.

APPENDIX A

OUTLINE FOR A STATED MEETING

The Stated Meeting of the Session of _____ Presbyterian Church of _____, California was called to order by the Moderator, the Rev. _____ at _____ A.M./P.M. on _____, 2002. A quorum having been declared present as reflected by the roll, the meeting was held in the _____ and was opened with prayer by _____.

Elders present:

Elders VOTED as excused:

Elders absent:

Others present:

Approval of Minutes: Moved, seconded and voted approve the minutes of the _____ Stated Meeting as distributed or amended. (Or a Called Meeting or a Congregational Meeting)

Approval of the Agenda:

Moved, seconded and voted approve the agenda.

first, middle and last name of child

Parents:

Date and place of birth: Tentative date and place of baptism: Sunday, _____ __, 201x, at:
(Use a similar outline for an adult baptism.)

Report of Baptism:

The following baptism was performed:

List name, date and number in church register.

(Maiden name and husband's name if applicable. Widow?)

Parents:

Date and place of birth: Date of baptism: Sunday, _____ __, 201x

Place of baptism:

Baptized by: the Rev.

APPENDIX C

FORMAT FOR WEDDINGS

Report of a Wedding:

The following marriage was performed (# in register _____):

Groom:

Residence:

Bride:

Residence:

Date of Marriage:

Officiated by:

Place: _____ Presbyterian Church, OR other location
_____ County, California

Date of License: _____ __, 201x Number: _____

County of License:

Witnesses (2): O R

No witnesses, confidential marriage certificate

FORMAT FOR A DEATH OF A MEMBER

Report of a Death:

The following funeral/memorial service was performed:

OR the following member has died:

Name: _____ (Member # from roll book):

Residence:

Date of Death:

Date of Funeral/Memorial Service:
Officiants name _____
Place of Burial: _____

APPENDIX D

FORMAT FOR RECEPTION OF MEMBERS

Reception of new members:

_____ having been instructed in the meaning of membership in the Presbyterian Church
Moved, seconded and voted receive
_____ (_____) _____ [Mrs. _____] (#____) by profession of
faith (G-5.0101b or d)

and/or

_____ (#____) by reaffirmation
of faith (G-5.0101b) (List name of former church if known.)

and/or

_____ (_____) _____ [Mrs. _____] (#____) be placed on active roll (G-10.0302)

and/or

_____ (# ____) and _____ (_____) _____ [Mrs. _____] (# ____)

be received for membership by certificate of transfer from _____ Presbyterian Church,
City, State (G-5.0101e)

Affiliate Member Certified:

Moved, seconded and voted the following person, an active member in good standing of
_____ Presbyterian Church (or other church in correspondence with GA) is received and
certified as an affiliate member. (G-10.0302b)

_____ (#) _____ Presbyterian Church

Date placed on the roll: _____, 201x

APPENDIX E

FORMAT FOR REMOVAL OF MEMBERS

Note: When members are placed on the inactive roll or removed from the roll by transfer, at their request, joining another church, with no forwarding address for a year, or by death, they are deducted from the number of active members for report to General Assembly. Those already on the inactive roll that are later removed from the roll are not deducted again for report to GA.

Transfer of Member:

(When a letter of transfer of a member has been issued, the person(s) remains a member until a notification has been received from the church to which the transfer was made. The clerk needs to report that the transfer has been finalized and then the member is deleted from the roll.)

Moved, seconded and voted transfer (G 10.0302 b-1) of _____ (# ____) to _____ Presbyterian Church (or other church in correspondence with GA).

(Also include names of baptized children and ordination information if applicable when sending certificate of transfer.)

When notice has been received of reception by church to which transfer was made then:

The clerk reports that _____ transferred to _____ Presbyterian Church has been received as a member and the member is deleted from the roll effective _____, 201x.

Member(s) Placed on Inactive Roll:

Moved, seconded and voted to place the following names on the Inactive Roll (G-10.0302 a3a or b) and for the clerk to notify them by letter where possible:

_____ (_____) _____ (Mrs. _____) (# ____)
_____ (# ____)

Member Removed from the Roll:

Moved, seconded and voted delete from the (active or inactive) roll the following person at her request (G-10.0302 b3):

_____ (_____) _____ (Mrs. _____) (# ____)

Moved, seconded and voted to delete from the (active or inactive) roll _____ (_____) _____ (Mrs. _____) (# ____) (G-10.0302 b4) as she has joined another church.

Moved, seconded and voted delete from the active roll the following persons who have been absent one year and whose address is unknown (G 10.0302 b5 or 6):

_____ (_____) _____ (Mrs. _____) (# ____)

Moved, seconded and voted delete from the roll the following persons, now on the Inactive Roll for two years (G 10.0302 b7):*

_____ (_____) _____ (Mrs. _____) (# ____)

(G-10.0302 b1) request for transfer

(G-10.0302 b2) church dissolved, members transferred

(G-10.0302 b3) by request whether active or inactive

(G-10.0302 b4) joined another church without transfer

*(G-10.0302 b5) non-resident on inactive roll for one year, no notice

(G-10.0302 b6) member moves, no address, after one year

*(G-10.0302 b7) on inactive roll two years, delete without notice

(G-10.0302 b8) member dies

APPENDIX F

FORMAT FOR ANNUAL CONGREGATIONAL MEETING

The Annual Congregational Meeting of _____ Presbyterian Church of _____, California was called to order by the Moderator of the Session, the Rev. _____, at ____:____ A.M./P.M., on Sunday, ____ __, 201x in the _____. The meeting had been announced two successive Sundays from the pulpit and also in the newsletter (or "by letter" or according to the procedure set forth in your by-laws). A quorum having been declared present by actual count, the meeting was opened with prayer by _____. The purpose of the meeting was to report the church budget for 201x, approve the pastor's salary, hear the annual report for 201x, consider _____ and do whatever other business is deemed necessary by the congregation in accordance with the by-laws.

Annual reports were presented by Session (and/or Trustees), Deacons, Presbyterian Women, Church School, Mariners, Your Organization, Choir, pastor, etc. and it was Moved, seconded and voted that all statistics and financial records in these reports be entered in these minutes.

(Special items of historical interest could also be included in the minutes of the Annual Meeting. Note to the typist - you can include the actual Annual Report as an addendum in the minutes and save retyping it in the minutes.)

Fill in information (small church example from several years ago below) for 201x using your own statistics:

OR summarize the budget information if you prefer as in the example. **Your own church's budget may vary substantially from the sample.**

SESSION REPORT (_____, Clerk of Session)

Membership, January 1, 201x

Additions
 Profession or Reaffirmation
 Certificate of Transfer
 Place on the Active Roll

Baptisms -
 Infant
 Adult

Losses
 Transfer
 Placed on Inactive Roll
 Death
 Other Losses

Marriages -

Membership, December 31, 201x

FINANCIAL SUMMARY

	<u>Operating Fund</u>	<u>Building Fund</u>
Beginning Balance 1/1/00	\$ 946.41	\$ 10,723.05
Receipts	71,497.29	30,007.30
Expenditures	69,948.71	27,290.61
Ending Balance 1/31/00	2,494.99	\$ 13,439.74

GROUP FINANCIAL REPORTS

	<u>Deacons</u>	<u>Presby.</u> <u>Women</u>	<u>Youth</u>
Beginning Balance 1/1/00	\$ 308.27	\$ 854.97	\$ 20.61
Receipts	1,094.20	601.50	70.00
Expenditures	1,160.77	784.65	50.00
Ending Balance 12/31/00	\$ 241.70	\$ 671.82	\$ 40.61

B U I L D I N G F U N D

Balance, January 1, 201x	\$ 10,723.05
Receipts -	
Pledged Gifts	1,035.00
Special Gifts	797.00
Shared Space	6,315.00
Bank Interest	1,060.30
Transfers	20,800.00
Total Receipts	\$ 30,007.30
Expenditures -	
Insurance	\$ 2,229.89
Mortgage - Principal & Interest	3,077.80
Budgeted Projects	1,731.67
Special Expenditures	251.25
Transfers	20,000.00
Total Expenditures	\$ 27,290.61

6. Shared Space	14,188.00	12,720
7. Special Gifts	1,641.86	1,800
8. Miscellaneous	2,719.01	1,200
9. Grants and Aids	0	0
10. Non-Budget (Transfers)	0	0
11. Vacation Bible School	<u>403.25</u>	<u>420</u>
TOTAL	\$ 71,497.29	\$ 82,236

Balance, January 1, 201x	\$ 946.41
Receipts	\$ 71,497.29
TOTAL AVAILABLE	\$ 72,443.70
Expenditures	\$ 69,948.71
Ending Balance, December 31, 201x	\$ 2,494.99

Note: When actual expenditures are presented to the congregation, it is advisable to include the report than an audit was made - or it can be included in the Annual Congregational Meeting when the financial report is presented. Suggested entry: "The financial records and supportive documents of the _____ Presbyterian Church have been audited by _____ and _____ (or professional auditors) and have been found satisfactory and accurate in all respects.
Signed _____"

The Pastor's Salary for 201x was presented as follows:*
Sample figures only for illustration, use current presbytery
minimums.

Cash Salary	\$ 16,872.00
Housing and Utility	14,136.00
One Month Vacation	-
Sub-Total.....	31,008.00
Pension/Major Medical	8,682.24
Vouchered Expenses:	
Car Allowance	1,896.00
Study Leave (2 wks @ \$300)	600.00
Minister's Expense Acct.	1,296.00
Medical Expense Acct.	1,200.00
 TOTAL	 \$ 44,682.24

*Some churches are including a Social Security Allowance since the pastor often pays all the Social Security percentage as self-employed at the rate of 15.3%.

Moved, seconded and voted approve the pastor's salary for 201x.

The Congregation has been informed by the Session that under Section 107 of the Internal Revenue Code of 1954, a Minister of the Gospel may exclude from Federal Income Tax a "rental or housing allowance" paid to him as part of his total compensation to the extent used by him to rent or otherwise provide a home."

Motion was duly made and seconded that the Congregation set aside the following allowances from the total compensation of \$ 44,682.24 paid to the Rev. Ms_. _____.

In concurrence with Section 107 of the Internal Revenue Code of 1954, and having received a statement from M____. _____ setting forth the amount she (or he) estimated spending during the balance of 201x to rent or otherwise provide a home for herself/himself and her/his family, we set aside \$14,136.00 to be designated as housing or rental allowance and utility allowance.

Moved, seconded and voted to adjourn. The meeting was closed with prayer at _:_ A.M./P.M..

Pastor

Clerk of Session

PASTOR SIGNS CONGREGATIONAL MEETING MINUTES.

(Minutes of congregational meetings are ordinarily approved at the next stated session meeting unless your by-laws indicate otherwise.)