

Volume

2

IMAGO DEI METROPOLITAN COMMUNITY CHURCH

IDMCC Policy Committee

Administrative Policies

IDMCC POLICY COMMITTEE

Administrative Policies

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Table of Contents

CHAPTER1	1	CHAPTER3	24
POLICIES AND PLANS - SETTING THE		PERSONNEL	24
FRAMEWORK	1	3.1 Employment Policy	24
Goals and Objectives	2	3.1.1 Equal Employment	24
Scope	2	3.1.2 Employment At Will	25
Policy Approval Process	3	3.2 Compensation Policy	25
Manual Maintenance	6	3.2.1 Special Events & Services Performed	
CHAPTER2	7	by Church Staff	25
LEADERSHIP & MANAGEMENT	7	3.2.2 Minister's Housing – Parsonages and	
2.1 Code of Ethics	7	Housing Allowances	26
2.1.1 Decision Making Criteria	7	3.2.2 Personnel & Confidentiality	26
2.1.2 Sexual Harassment	8	3.3 Workplace Guidance	27
2.2 Volunteer Oversight	9	3.3.1 Travel	27
2.3 Prevention of Children and Youth Abuse	10	3.3.2 Drug & Alcohol Free Workplace	29
2.4 Conflict of Interest	11	3.3.3 Use/Misuse of Work Computers	29
2.5 Conflict Resolution	12	3.4 Benefits Policies	30
2.5.1 Conflict Resolution Policy	12	3.4.1 Staff Sabbaticals	30
2.5.2 Personal vs. Congregational Issues	14	3.4.2 Holiday Leave	30
2.6 Disaster Recovery	15	3.5 Salary & Wage Administration	31
2.6.1 Emergency Contact Procedures	15	3.5.1 Federal and State Employment Laws	
2.6.2 Inclement Weather	16	and Regulations	31
2.7 Fraud Prevention	17	3.6 Performance Review	31
2.7.1 Counting	17	3.6.1 Personal Performance and Behavior	31
2.7.2 Audit	17	CHAPTER4	32
2.8 Privacy of Information	18	FINANCIAL	32
2.9 Fund Raising	19	4.1 System of Internal Controls	32
2.9.1 Fund Raising Policy	19	4.2 General Accounting System	33
2.9.2 Merchandise Sales	20	4.2.1 Books of Accounts	33
2.10 Election Procedures	21	4.2.2 Fund Accounting	33
2.10.1 Election Procedures	21	4.3 Budgeting	34

4.4 Contributions	35	5.6 Use of Vehicles	56
4.4.1 Collections	35	5.7 Service Contracts	56
4.4.2 Designated Giving	35	5.8 Insurance	56
4.4.3 Benevolence Fund	36	5.8.1 Liability Insurance	57
4.4.4 Christian Social Action (CSA) Fund	37	5.8.2 Worker's Compensation Insurance	57
4.4.5 Bequests and other Legacy Gifts ¹	39	CHAPTER6	58
4.4.6 Gift Acceptance Policy ¹	41	GENERAL ADMINISTRATION	58
4.4.7 Policies for Corporate Sponsorship	43	6.1 Record Retention	58
4.4.8 In Care Fund	44	6.2 Communications and Media	59
4.4.9 Building Fund	45	6.2.1 Advertisement in Church Publications & the Website	59
4.5 Purchasing	45	6.3 Telephone Usage & Messaging Services	59
4.6 Cash Disbursements	45	6.4 Copyright Infringement	59
4.6.1 Spending Authority	45	6.5 Computer Services	60
4.6.2 Expense Reports and Staff Reimbursement	47	6.6 Official Website	60
4.7 Cash Management & Reserves	47	6.6.1 Web Page/Internet	60
4.8 Investments	48	6.7 Food Services	61
4.9 Fixed Assets	48	6.8 Computer Information Systems	61
4.10 Long Term Debt	49	6.8.1 Purchased Software	61
4.11 Fiscal Reporting	49	6.8.2 Unauthorized Software	61
4.11.1 Fellowship and District Filings	49	6.8.3 Unacceptable uses of church e-mail and Internet access	62
4.11.2 Reports to Members	50	6.8.4 Password Controls	62
4.12 Government Reporting Obligations	50	6.8.5 Proprietorship of Computer Software	63
4.12.1 TAX FILINGS	50	6.8.6 Political Activities	63
4.13 Year-End Closing	51	CHAPTER7	65
4.14 Bank Reconciliation	51	MINISTRY	65
CHAPTER5	53	7.1 Worship Services	65
FACILITIES	53	7.2 Intercessory Prayer	66
5.1 Housekeeper and Maintenance Program	53	7.3 Ushering	66
5.2 Safety and Protection	53	7.4 Music	66
5.2.1 Alcohol	53	7.5 Counselors	67
5.3 Security	54	7.5.1 Pastoral Care and Guidance	67
5.3.1 Key Holder	54	7.6 Preschool	68
5.4 Use of Facilities	55	7.6.1 Preschool Sunday School Policy	68
5.4.1 Use of Facilities	55	7.7 Children	69
5.4.2 Underlet or Sublease	55	7.7.1 Children Sunday School Policy	69
5.4.3 Games of chance	55	7.8 Youth	70
5.5 Weddings and Receptions	56		

7.8.1 Youth Sunday School Policy	70
7.9 Adults	71
7.10 Small Groups	72
7.11 Benevolence	72
7.12 Activities Center	72
7.13 World Missions	73

CHAPTER 1

POLICIES AND PLANS - SETTING THE FRAMEWORK

Policy and Purpose

Policies discussed here are general statements of direction and purpose that allow users to exercise good judgment in the daily operation of the church. They promote the efficient use of resources in the organization. Policies explain what and why things are done. Procedures, on the other hand, are specific statements designed to provide direction in actions necessary to support the policies of the organization. Procedures explain how things are done.

Policies and procedures are not meant to be restrictive, but to offer parameters within which we may organize and develop our common life and witness to the Gospel. We hope that these reflect our understanding that our faith community is grounded in a covenant relationship with God and with one another that allows all to grow into full maturity in ministry. Our policies and procedures will also reflect the commitment of the church to our vow to strive for justice and peace and to respect the dignity of every human being.

It is hoped that everyone will help in the continued development of these covenant agreements that grow out of the Bylaws of our Church and Metropolitan Community Churches, as well as the work of our Convention, Regional Elder and Board of Directors. These guidelines will also reflect the work of other individuals or groups within the church, such as the Treasurer, Bookkeeper and the Leaders Council.

This resource will be designed to help our church leadership with effective management of our church and its business and ministry, with decision-making, and

I N T R O D U C T I O N

with accountability. This tool will also have information that will help us manage legal risks and possibly protect our church and its leaders from litigation. Whether we are a leader in a small, medium, or large church, or even a new church plant, we will face the issues that the Policy Manual addresses.

All policies and guidelines are governed by the Bylaws of Metropolitan Community Churches (MCC) and the Bylaws of Imago Dei Metropolitan Community Church. Any policy in conflict with MCC or Imago Dei MCC Bylaws shall be superseded by those Bylaws. These policies and the implementation of these policies are intended to comply with all applicable federal and state laws and regulations.

This handbook supersedes any previous manual or written or unwritten policies. Imago Dei MCC reserves the right to establish, administer, change or delete policies, guidelines, benefits and procedures at any time.

Goals and Objectives

This resource will be designed to:

- Help our church leadership with decision-making
- Help our church leadership with accountability (i.e., able to be trusted or depended upon; able to act without guidance or superior authority; reliable)
- Help us manage legal risks
- Protect us and our church from litigation

Scope

The Imago Dei Metropolitan Community Church Policy Manual consists of five (5) volumes:

Volume 1: Organizational Manual

Aids in the effective and efficient functioning of staff, ministry groups and church members. This manual serves to bring the entire organizational structure of the church together in one concise manner. Serves as an effective means for communicating to church members and training new staff members.

Volume 2: Policies & Procedures Manual

INTRODUCTION

Policies and procedures become invaluable for identifying and delegating responsibilities, preserving a consistent level of quality performance, and protecting church leaders and the congregation. Most procedures are referenced to applicable form(s) that would be used to document the transaction or event.

Volume 3: Employee Handbook

As a church or ministry begins to hire employees, it becomes critical that they begin the process of developing and maintaining an official Employee Handbook. This Handbook will address and guide the employee in a broad range of employment-related issues. Employees are provided with references that direct them to related policies found in the official Policies and Procedures Manual, or to organizational issues, found in the official Organizational Manual. References are also provided to administrative forms, found in the official Administrative Forms Manual.

Volume 4: Internal Audit Checklists

Provides a means for reviewing the internal workings of the ministry on a periodic basis. This resource explains how to establish an effective Internal Audit Committee for the ministry and provides specific responsibilities and duties for the committee.

Volume 5: Administrative Forms Manual

Documentation is the ministry's representation of the past, present and future. This manual brings consistency to the many applications of church operations. Includes illustrative forms, reports, worksheets, checklists, etc., which support the various operations of the church.

Policy Approval Process

An official policy creation, review, acceptance, and update process has been created so that everyone in the organization understands and participates in the policy process. The life cycle of a policy is:

1. A policy need is identified.
2. A draft is created and reviewed.
3. The appropriate level of management approves the new policy.
4. The policy is distributed.

INTRODUCTION

5. The policy may be revised.
6. The policy may be rescinded.

Policy additions or revisions are communicated using official forms, which are catalogued in Volume 5 of this document, either as a hardcopy form or as a Web page on the Church Intranet.

Policy Creation Process

The policy committee is responsible for developing and following a standard process for creating new policies. This process comprises the following:

- A. A policy suggestion is made. Policy suggestions can originate from the pastor, from the congregation, or from the Board of Directors.
- B. Is there a need for a new policy? The policy committee works with leaders to determine whether there is a need for a new policy (see “Policy Acceptance Criteria,” below). If the suggestion is rejected, the requestor is notified of the reasons for rejection. Feasible alternatives should be suggested to the person making the request if possible.
- C. The policy committee assigns a priority to the policy. The policy manager works with leader input to assign a priority to the development of this new policy.
- D. The policy committee or an assigned policy analyst performs policy research deemed necessary. The policy committee or an assigned policy analyst researches the requirements for the new policy. This research includes reviewing both existing policies and examples obtained from outside the company, as well as conducting interviews with stakeholders affected by the new policy.
- E. A draft policy is created and reviewed by the policy committee.
- F. The draft policy is sent to the congregation and important stakeholders for review.
- G. The draft is revised, if necessary. Revisions may be made after input is received from the congregation and important stakeholders. If a higher authority mandated the new policy, then go to step M. Mandated policies are typically those required by law or requested by higher authorities. No further review by users is required.
- H. The draft policy is sent to all affected stakeholders for review and comment. This can be done by hardcopy, e-mail, or placement on the church Intranet. The more people who review the proposed policy, the better the quality of the final policy.
- I. Stakeholder comments are incorporated into the draft if appropriate. Incorporating as many suggestions as possible from users will help in gaining acceptance of the new policy.

INTRODUCTION

- J. Determine if additional research is required. A large percentage of negative comments may suggest that additional research is required.
- K. Revised policy draft is sent to leaders for review.
- L. Make any revisions suggested by leaders.
- M. Send the new policy to the appropriate person(s) for signature(s).
- N. The newly approved policy is sent to all stakeholders.
- O. Update the master policy manual.

Policy Acceptance Criteria

Policy suggestions are made either by filling out the Policy Suggestion Form and delivering it to the policy manager or by filling out a form on the church Intranet. The form must be filled out completely in order for the policy to be considered. The policy committee will use the following criteria to determine if a suggestion is accepted and a new policy is written or changes are made to an existing one. Few suggestions will meet all criteria; the policy committee must balance strengths against shortcomings in evaluating each suggestion. Any of the following criteria may provide an overwhelming reason to either accept or reject a specific suggestion.

- A. **Purpose.** The purpose of the policy suggestion must be stated clearly and be relevant to the mission, vision, and operations of the church.
- B. **Audience.** The suggestion must address and identify the intended users of the policy, and satisfy some real or perceived need of this audience.
- C. **Authority.** The policy committee must have the authority to issue policy for the area in question.
- D. **Currency.** The suggested policy must apply to current and/or future activities.
- E. **Scope.** The scope of the suggestion must match the expectations of the intended audience.
- F. **Uniqueness.** To avoid needless duplication of effort, the information contained in a new policy should not already be covered in any existing policy.
- G. **Organizational Impact.** A new policy suggestion should have a positive impact on the operations of the organization. Suggestions with a greater impact will have a higher priority than those suggestions with a lower impact. Impact assessments must address cost-benefit and forecast return on investment.
- H. **Urgency.** Suggestions with a higher degree of urgency will have a higher priority than those with a lower one. Policy requests mandated by law or higher authorities will have a higher priority.

Manual Maintenance

Permanent manual revisions will be sequentially identified, after the word “Rev.,” at the top right-hand side of each section. Temporary policies or procedures supersede permanent policies and procedures, which will remain in the (three-ring) manual binder; they can only be replaced by the issuance of replacement policies and/or procedures. In the event that a policy and/or procedure is to be discontinued, an order will be issued by the person who originally approved the policy and/or procedure or by a successor or qualified agent in memo form. Requests for temporary or permanent policy and/or procedures will be handled as follows:

- A. Any user, Ministry Leader, work group committee, or manual holder can submit a request for a temporary policy and/or procedure or for a permanent revision to the Policies & Procedures Manual.
- B. Revision requests will be handled in the following manner:
 1. Request a revision using the appropriate form from the Forms Manual.
 2. Submit one copy to the approving authority (or successor) for the policy and/or procedure.
 3. The final authority will review the request and approve or deny it, providing a reason for any action taken. The person assigned to investigate the request will be identified. The person assigned to determine the course of action necessary might also be the approving authority. The recommended course of action can result in a feasibility study if the required undertaking is large or expensive enough.
 4. If the initial request is denied, the person requesting the change may move up the chain of command to the appropriate level needed for resolution.
- C. Revised documentation will be issued simultaneously to all affected manual holders using print or electronic means. The person responsible for maintaining the manual and any policies kept on the Intranet, local area network or stand-alone PCs will keep a current list of all manual holders with a partial or complete manual. Partial manual holders, who will have identified which sections they receive, will be cross-indexed by those sections. When a particular section is replaced, a list of appropriate manual holders can be provided for distribution. Note: The lists may be maintained in a computer database and distribution lists printed as needed.

When permanent revisions are issued, all pages for the given section will be reissued. If corrections to current procedures are required, and numbering is not affected, only the affected pages need be distributed. This applies to both temporary and permanent policies and/or procedures. All releases will have a cover memo noting:

1. The person issuing the release.
2. The effective date(s) of the release.
3. The reason for the release.

CHAPTER 2**LEADERSHIP &
MANAGEMENT***Policy and Purpose*

Nonprofit management encompasses many aspects including operations, strategic planning, collaboration and strong leadership. Leadership team members should be able to feel, without judgment, that the styles of individual members allow each to contribute to the effectiveness of the team.

2.1 Code of Ethics**2.1.1 Decision Making Criteria**

Administrative Policies			
Chapter:	2 LEADERSHIP & MANAGEMENT	Issued by:	Policy Committee
Section:	2.1.1 Decision Making Criteria	Approved:	
Effective Date:	06/01/07	Supersedes:	

It is the policy of Imago Dei MCC to make decisions that are in the best interest of the church and the congregation. All proposals put before this Board of Directors for its consideration will be viewed in light of the following questions:

Revision #: 2.2	Supersedes: Rev #2.01 11/19/06	03/01/08
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LEADERSHIP & MANAGEMENT

- Will accepting this proposal advance the mission of the church as set forth in the Mission Statement?
- Will we be duplicating the efforts of a church ministry or community service that is already meeting this need?
- Will this proposal excite, motivate and encourage the membership to participate and get involved? Would this be a great thing for God?

In all cases, decisions should be made in keeping with Imago Dei MCC's Vision, Mission, and Core Values Statements.

2.1.2 Sexual Harassment

Administrative Policies			
Chapter:	2 LEADERSHIP & MANAGEMENT	Issued by:	Policy Committee
Section:	2.1.2 Sexual Harassment	Approved:	
Effective Date:	06/01/07	Supersedes:	

It is the policy of Imago Dei MCC that the sexual harassment of any person involved with the church by any clergy, lay staff person, member of Imago Dei MCC, or any other person involved with Imago Dei MCC shall not be tolerated.

Sexual harassment on the job occurs when:

- Submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment or relationship with the church
- Submission to or rejection of such conduct by an individual is used as the basis for employment or ministry decisions affecting such individuals
- Such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or ability to participate in church activities or has the purpose or effect of creating an intimidating, hostile or offensive working or worshipping environment.

Unwelcome sexual advances, requests for sexual favors, or other verbal or physical conduct of a sexual nature constitute sexual harassment. All violations of this policy should be immediately reported to the Board of Directors.

Revision #: 2.2	Supersedes: Rev #2.01 11/19/06	Date: 03/01/08
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Sexual Harassment Grievance Resolution Procedure

1. Any member, friend, or guest of Imago Dei MCC who believes they have experienced any form of sexual harassment as defined above is encouraged to immediately notify the Board of Director’s Vice Moderator. If the Vice Moderator is involved in the harassment, the Clerk of the Board of Directors should be initially notified.
2. Immediately following notification, the Vice Moderator or Clerk will request a written Statement of Grievance from the complainant. The Statement is to contain details of the nature and cause of the grievance, names of those involved, names of witnesses, if any, and a description of the incident(s) giving rise to the grievance. The Statement is to be signed and dated by the complainant.
3. The Vice Moderator or Clerk will appoint a Grievance Review Committee of three (3) uninvolved individuals from a pool selected by the Board of Directors. Their task will be to gather all available information about the grievance, interview all involved persons, prepare a written report of findings, and recommend a resolution within thirty (30) days. The duly appointed chairperson of the Grievance Review Committee will present the Committee’s findings and proposed resolution to the Board of Directors for final review and approval.
4. After Board of Director approval, the Vice Moderator or Clerk will present a summary of the Committee’s findings and resolution to the complainant. The Vice Moderator or Clerk will be responsible for implementing the resolution.
5. If the complainant is not satisfied with the Committee’s findings and/or resolution, he/she may engage in Regional or Denominational grievance resolution processes or take other actions as deemed appropriate.
6. All credible allegations of sexual harassment or abuse of minors shall be reported to law enforcement authorities.

2.2 Volunteer Oversight

Administrative Policies			
Chapter:	2 LEADERSHIP & MANAGEMENT	Issued by:	Policy Committee
Section:	2.2 Volunteer Oversight	Approved:	
Effective Date:	06/01/07	Supersedes:	

Revision #: 2.2	Supersedes: Rev #2.01 11/19/06	Date: 03/01/08
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LEADERSHIP & MANAGEMENT

The congregation of Imago Dei Metropolitan Community Church is committed to providing a safe and secure environment for all children, youth, and volunteers who participate in ministries and activities sponsored by the church. The following policy statements reflect our congregation's commitment to preserving this church as a holy place of safety and protection for all who would enter and as a place in which all people can experience the love of God through relationships with others.

1. No adult who has been convicted of child abuse (either sexual abuse, physical abuse, or emotional abuse) should volunteer to work with children or youth in any church-sponsored activity.
2. Adult survivors of child abuse need the love and support of our congregation. Any adult survivor who desires to volunteer in some capacity to work with children or youth is encouraged to discuss his/her willingness with one of our church's ministers before accepting an assignment.
3. Adult volunteers with children and youth shall attend regular training and educational events provided by the church to keep volunteers informed of church policies and state laws regarding child abuse.
4. All volunteers shall complete and sign a Volunteer Application.
5. Adult volunteers with children and youth shall complete and sign a Participation Covenant Statement.

2.3 Prevention of Children and Youth Abuse

Administrative Policies			
Chapter:	2 LEADERSHIP & MANAGEMENT	Issued by:	Policy Committee
Section:	2.3 Prevention of Children and Youth Abuse	Approved:	
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The following is the policy of Imago Dei MCC as it relates to the Children / Youth / Young People's ministry [Children / Youth / Young People are defined as anyone below the age of 18.]:

- Background checks shall be conducted for all persons, whether paid or volunteer, who work with children or youth. Initially, full background checks will be conducted for each person at the expense of Imago Dei MCC. Volunteers who are absent from the church for more than four months with no contact shall be re-screened before resuming work with children / youth.
- The Pastor and the Board Member responsible for Risk Management shall be responsible for reviewing background checks and making the appropriate

Revision #: 2.2	Supersedes: Rev #2.01 11/19/06	Date: 03/01/08
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LEADERSHIP & MANAGEMENT

decision about whether or not persons can work with children/youth. As a general rule, the following types of crimes appearing on background checks would merit disqualification from working with children: violent physical crimes, crimes against children, weapons misdemeanors, or recurring crimes.

- All volunteers working with youth or children are required to have been actively involved in Imago Dei MCC for a minimum of six (6) months.
- All teachers and advisors should observe the “two adult” rule. The “two adult” rule requires that teachers and advisors avoid being alone with children or youth without another teacher / advisor partner. These two adults must not be from the same household.
- Volunteers should immediately report any behaviors that seem abusive or inappropriate to their supervisor.
- Written permission from a parent, guardian or caregiver shall be required for the participation by children or youth in any church sponsored activity for children or youth.

2.4 Conflict of Interest

Administrative Policies			
Chapter:	2 LEADERSHIP & MANAGEMENT	Issued by:	Policy Committee
Section:	2.4 Conflict of Interest	Approved:	
Effective Date:	06/01/07	Supersedes:	

It is the policy of Imago Dei MCC that any Board member, officer, or employee shall abstain from involvement, by voting or otherwise participating in the decision-making process, in those situations where said person is deemed to have a conflict of interest.

A conflict of interest is deemed to exist where:

- A person has a substantive interest, whether direct or indirect, in the matter at hand or the parties involved;
- The person is either a director, officer, or employee of the parties involved; or
- The person's spouse, children, parent, or siblings are in substantive relationships with the parties involved.

Revision #: 2.2	Supersedes: Rev #2.01 11/19/06	Date: 03/01/08
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LEADERSHIP & MANAGEMENT

In those situations where a conflict of interest does exist or has the potential to exist, any Board member, Officer, or employee shall notify the Pastor or a member of the Board of Directors.

Board members, officers, and employees are encouraged to participate actively in community and professional activities. Because Board members, officers, and employees may not always be fully aware of all interagency involvement, they should inform the Pastor of any intentions to participate in any activity that could potentially involve a conflict of interest.

2.5 Conflict Resolution

2.5.1 Conflict Resolution Policy

Administrative Policies			
Chapter:	2 LEADERSHIP & MANAGEMENT	Issued by:	Policy Committee
Section:	2.5.1 Conflict Resolution Policy	Approved:	
Effective Date:	06/01/07	Supersedes:	

It is the policy of Imago Dei MCC to recognize conflict and manage conflict in a healthy manner. Conflict is inherent in any organization. As a growing, thriving church, it is expected that Imago Dei MCC will, from time-to-time experience internal conflict. Conflict can be good or bad, healthy or unhealthy, constructive or destructive.

Imago Dei MCC recognizes that healthy resolution of church conflict requires that those involved value one another as human beings, put forth the effort required to understand opposing points of view, and mutually agree that the good of the congregation is paramount. Board members are to be committed to handling conflict in a mature, loving and constructive manner, and expect the same of church membership and staff.

Healthy Conflict

Imago Dei MCC recognizes that healthy conflict is necessary to keep an organization mindful of and focused on its mission. Healthy conflict is that in which members deal with their issues up-front and talk directly to those with whom they are in disagreement. They bring substantive evidence with their particular viewpoint and their demands are reasonable. They present their viewpoints as supportive of the mission of the church and are able to clearly show this in their presentation. They clearly have a deep love for the church, love and respect leadership of the church and are honorable in sharing their viewpoint. They do not make personal attacks on others with whom they disagree. They are introspective and are concerned that they have correct information. They view themselves as working with the church leadership to

Revision #: 2.2	Supersedes: Rev #2.01 11/19/06	Date: 03/01/08
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LEADERSHIP & MANAGEMENT

find peaceful, loving solutions to the issue at hand for the good of all people concerned. Once a vote is taken on an issue, they support the witness of the body evident in the vote, whether or not they were in agreement with the decision. They continue to be constructive and positive in their work for the common good of the church.

Unhealthy Conflict

Unhealthy conflict is that in which one or more members, based on non-substantive evidence, makes insatiable demands, usually attacking the person or performance of others. Any such unhealthy conflict has the potential to disrupt and even to destroy the mission and ministry of a church.

Imago Dei MCC recognizes the responsibility of all Members to create and maintain a safe and healthy spiritual environment. Imago Dei MCC understands destructive behavior to be opposed to the creation and maintenance of such an environment.

Direct Dealing

It is the policy of the local church and its administrative bodies to directly deal with people regarding issues of the church and to teach all members in direct dealing. Administrative bodies will refuse to deal with proposals or concerns where the proponents of such are not willing to identify themselves by name. A member who is said to represent “many others in the church” or “they” will be asked to identify by name these other individuals. Those individuals named, as well as the person said to represent them, must be represented in person or in writing before the concern or proposal will be considered. If the individual(s) is/are not willing to represent themselves or be identified, the administrative body will consider the issue a non-issue.

Following Scriptural guidelines, persons who have a grievance or concern will be requested to take their concern directly to the person(s) or ministry group involved. If that person or group is unable to resolve the issue, then the parties may request, through the Board of Directors, that an appropriate facilitator is appointed to help the people involved resolve their conflict. This meeting will be held only with all parties present.

Conflict Resolution

If the conflict still cannot be resolved the parties may request that the Board of Directors assist in seeking a resolution to the conflict. Again, all parties involved must be present. If the Board of Directors is unable to satisfactorily resolve the conflict, either the party or the Board of Directors can request that the issue be elevated to the Regional Elder for consultation and/or intervention. In some cases, the Board of Directors may call for a formal Ministry of Reconciliation or Mediation as defined by Metropolitan Community Churches.

Revision #: 2.2	Supersedes: Rev #2.01 11/19/06	Date: 03/01/08
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LEADERSHIP & MANAGEMENT

Issues that have not gone through the above process will not be placed on the agenda and will therefore be ruled out-of-order by the Moderator at any Board or congregational meeting.

Effective BOD Dealing

It is the policy of this Board of Directors to be aware of unhealthy conflict in the church and to deal immediately and directly with the unhealthy conflict. The Board will lovingly approach the person(s) involved in any such activity(s) and discuss the behavior. The goal of all such actions will be the restoration of a loving, ethical and healthy community of faith at Imago Dei MCC.

Members must realize that to effectively deal with issues in the church, members must be willing to take ownership of issues and to be identified in dealing with those issues. For the Board of Directors to deal effectively, pertinent information needs to be provided and at times shared with the full Board.

Board members should refrain from being bound to keep secrets regarding church issues. Board members should refrain from taking part in divisive conversations. When information regarding the church is discussed with one Board member, that information should be open to all Board members. Therefore, when talking to members or other interested parties about church concerns, a Board member must use discretion when being called into confidence regarding church issues.

2.5.2 Personal vs. Congregational Issues

Administrative Policies			
Chapter:	2 LEADERSHIP & MANAGEMENT	Issued by:	Policy Committee
Section:	2.5.2 Personal vs. Congregational Issues	Approved:	
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Not all issues brought to the Board of Directors are congregational issues. Because we are a diverse group of people, personal issues may arise and need to be dealt with differently than a congregational issue.

A congregational issue has the following identifiable characteristics:

1. A majority of the Board of Directors can witness to several different members having voiced the issue in a church meeting or with them in person.
2. Board members themselves witness to the issue being of concern to the congregation.
3. The issue is brought up as an individual concern by a substantial number of members of their own volition rather than having been prompted by the lobbying efforts of another individual in the church.
4. The issue is repeatedly voiced on different occasions by those persons described above in numbers 1, 2, or 3.

Revision #: 2.2	Supersedes: Rev #2.01 11/19/06	Date: 03/01/08
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LEADERSHIP & MANAGEMENT

5. The issue is especially voiced by persons known to be trusted members of the congregation, by those who have proven commitment to the mission of the church over time and who support the church in positive and constructive ways for the common good of the church.

A personal issue has the following identifiable characteristics:

1. It is brought up as an issue by one or a few people.
2. The issue is made known to the Board of Directors only through the same person(s) or through their lobbying efforts with other members in the church.
3. The Board of Directors is unable to witness to this being a congregational issue.

If the Board of Directors deems that an issue is of a personal nature, to the best of its ability the Board of Directors will seek to see that the person's needs are met. However, the Board of Directors accepts that the church will not be able to meet every personal need of its individual members.

The Board of Directors will work to do so, as long as the issue or request does not violate canon law or the Bylaws of the local church, Region, or Metropolitan Community Churches, or does not require unreasonable assurances of action that the Board of Directors cannot accept responsibility for in light of the common good of the church. If the Board of Directors deems that an issue is personal and it feels that the church can assist the person(s) in getting their needs met, the Board of Directors will refer the individual to the appropriate ministry or staff persons for assistance. The Board of Directors will not reconsider personal issues from the same person(s) regarding the same content in subsequent Board of Directors meetings.

2.6 Disaster Recovery

2.6.1 Emergency Contact Procedures

Administrative Policies			
Chapter:	2 LEADERSHIP & MANAGEMENT	Issued by:	Policy Committee
Section:	2.6.1 Emergency Contact Procedures	Approved:	
Effective Date:	06/01/07	Supersedes:	

It is the policy of Imago Dei MCC that in an emergency, or when it is imperative to notify the members, friends, and leadership of Imago Dei MCC, that a documented process be followed.

The point person for emergencies will vary based on the situation as follows:

Revision #: 2.2	Supersedes: Rev #2.01 11/19/06	Date: 03/01/08
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LEADERSHIP & MANAGEMENT

- Fire or Police Situation Pastor/Designee/Vice Moderator
- Illness or Death Pastor/Designee/Congregational Care Leader
- Weather Pastor/Designee/ Vice Moderator
- Other Vice Moderator

Once the point person is notified, the Board of Directors will notify the Leaders Council who will then contact the members of their respective ministry teams. The primary method of communication will be by telephone. The church voice mail will be updated as appropriate and a general email will be sent. An appropriate web posting will be done in conjunction with the needs of the situation.

The Moderator/Vice Moderator of the Board of Directors is responsible for overseeing this policy.

2.6.2 Inclement Weather

Administrative Policies			
Chapter:	2 LEADERSHIP & MANAGEMENT	Issued by:	Policy Committee
Section:	2.6.2 Inclement Weather	Approved:	
Effective Date:	06/01/07	Supersedes:	

It is the policy of Imago Dei MCC that during inclement weather, all Board members will pro-actively call the Pastor or designee and state their opinion about whether or not to cancel a scheduled church activity. That call should be made at least three (3) hours prior to services or the event. Once a majority of the Board members have expressed their opinions, the Pastor or designee will update the message on the church answering machine.

When feasible, proactive telephoning or electronic contact will be attempted. Refer to the “Emergency Contact” policy for additional information.

The Moderator or Vice Moderator of the Board of Directors is responsible for overseeing this policy.

Revision #: 2.2	Supersedes: Rev #2.01 11/19/06	Date: 03/01/08
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2.7 Fraud Prevention

2.7.1 Counting

Administrative Policies			
Chapter:	2 LEADERSHIP & MANAGEMENT	Issued by:	Policy Committee
Section:	2.7.1 Counting	Approved:	
Effective Date:	06/01/07	Supersedes:	

It is the policy of Imago Dei MCC to be fully accountable for proper handling and recording of offerings and gifts that are given to the Church. Fiduciary responsibility shall be exhibited in counting congregational funds. In order to suitably handle church monies, the following procedures will be adhered to when counting and handling collections:

- Specially trained church members may participate in counting and recording the offerings. Counting volunteers shall be members in good standing and have a demonstrated history of regular giving. The Treasurer in consultation with the Pastor shall appoint and train counting volunteers.
- Responsibility for counting shall be rotated on a weekly basis.
- Two people, not from the same household, will always be present during the counting process.
- One Board member will always be present while counting.
- Counters will maintain confidentiality of the giving of individuals.
- The offering will be counted immediately following services in a secure location,
- Funds will be deposited as soon as possible into the church bank accounts via the after-hours depository.

The Treasurer of the Board of Directors is responsible for overseeing this policy.

2.7.2 Audit

Administrative Policies			
Chapter:	2 LEADERSHIP & MANAGEMENT	Issued by:	Policy Committee
Section:	2.6.2 Audit	Approved:	
Effective Date:	06/01/07	Supersedes:	

Revision #: 2.2	Supersedes: Rev #2.01 11/19/06	Date: 03/01/08
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LEADERSHIP & MANAGEMENT

It is the policy of Imago Dei MCC that an annual audit / review of the church financial accounts be conducted at the close of each fiscal year. The Board of Directors shall determine on a yearly basis if the audit / review will be conducted by an external organization or by an internal committee.

If an external audit / review is to be conducted, any cost of said audit / review shall be considered an administrative expense and will be paid out of the operating fund. This expense should be reflected in the proposed budget for each fiscal year.

If an internal committee is established, the Board of Directors should appoint at least two members of the congregation who are not currently Board members to work on the review in conjunction with the Treasurer. When an audit / review is done by an internal committee, the review will consist of inspecting the Financial Operating Procedures, which the church has established for handling funds, financial reporting, reviewing financial control policies, verifying the bank reconciliation and other financial reports.

The scope of an external audit / review shall be determined by the Board of Directors and included in a Letter of Engagement prior to the start of the audit / review.

The results of the audit / review shall be presented to the Board of Directors and then made available to Congregation at the annual congregational meeting.

The Clerk of the Board of Directors is responsible for overseeing this policy.

2.8 Privacy of Information

Administrative Policies			
Chapter:	2 LEADERSHIP & MANAGEMENT	Issued by:	Policy Committee
Section:	2.8 Privacy of Information	Approved:	
Effective Date:	06/01/07	Supersedes:	

It is the policy of Imago Dei MCC to uphold, respect, and protect the privacy and confidential information regarding members, friends and the church. Imago Dei MCC will not share membership lists and member information with outside parties. Imago Dei MCC will not divulge personnel information to outside parties except as required by State and Federal law, or to law enforcement authorities when accompanied by appropriate judicial order.

Information revealed in Executive Session is to be held in strict confidence. In very rare situations, it may be necessary to share information revealed in Executive Session with specific individuals. When appropriate, the Board of Directors will authorize

Revision #: 2.2	Supersedes: Rev #2.01 11/19/06	Date: 03/01/08
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LEADERSHIP & MANAGEMENT

disclosure of this information prior to it being shared. Unauthorized disclosure of this information is prohibited and may be grounds for removal from the Board of Directors. If a non-Board member is involved in the executive session and does not have the authorization of the Board to share such information with other people and does so, such behavior will be deemed unbecoming conduct of a member.

When information regarding the local church is discussed with one Board of Directors member, that information is open to all Board members. Board members will not be bound to keep secrets regarding church issues and will discourage gossip and slander in the church by refusing to listen to unsubstantiated information about programs or people in the church. Therefore, when talking to members or other interested parties about the church's concerns, a Board member may not be called into confidence regarding church issues. If asked to keep the discussion in confidence, a Board member is obligated to inform such person that, by this policy, they are unable to do so. A Board member is obligated to share all information regarding the concerns of the church, including names of people who are the sources of such information, with the rest of the Board of Directors. Failure to do so will be deemed unbecoming conduct of the Board member.

2.9 Fund Raising

2.9.1 Fund Raising Policy

Administrative Policies			
Chapter:	2 LEADERSHIP & MANAGEMENT	Issued by:	Policy Committee
Section:	2.9.1 Fund Raising Policy	Approved:	
Effective Date:	06/01/07	Supersedes:	Rev 2.01 11/19/06

It is the policy of Imago Dei MCC that the Board of Directors approves all fundraising projects in advance. The Board of Directors is tasked with considering all aspects of timing and impact on other church events and projects. Fundraising events for titheable funds (e.g. Operating, Benevolence) will assume the current denomination tithe (currently 15%) as an expense to be deducted prior to reflecting cash position. The Board of Directors has the ability to waive this requirement and have the Operating Fund absorb the expense of the tithe. Fundraising should be limited for specific funds or specific expenses.

Revision #: 2.2	Supersedes: Rev #2.01 11/19/06	Date: 03/01/08
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LEADERSHIP & MANAGEMENT

2.9.2 Merchandise Sales

Administrative Policies			
Chapter:	2 LEADERSHIP & MANAGEMENT	Issued by:	Policy Committee
Section:	2.9.2 Merchandise Sales	Approved:	
Effective Date:	06/01/07	Supersedes:	

It is the policy of Imago Dei MCC to allow the sale of merchandise under certain conditions.

Approval Process - Applications for merchandise sales must be submitted in writing to the Board of Directors for approval prior to sales. The application must include:

- Full financial disclosure (e.g., source of start-up funds, sale price per item, anticipated financial benefit to Imago Dei MCC, etc.)
- A description (w/sample if available) of item(s) to be sold
- The identity of any other individual or entity to benefit from the sale and the amount or percentage of their anticipated financial benefit
- Proposed location and date(s) of the sale.

The Board will consider proposals according to the following priority list:

1. Benefit to Imago Dei MCC exclusively; then
2. Benefit to another MCC entity exclusively; then
3. Benefit to Imago Dei MCC in part; then
4. Benefit to another not-for-profit organization exclusively; and only then
5. Benefit to an individual exclusively.

Approval for the sale of merchandise that benefits an individual exclusively shall be granted only in exceptional circumstances. Any individual with approval authority shall not accrue personal benefit from merchandise sales.

Advertising and Signage - Announcement of approved merchandise sales shall be included in the weekly bulletin in advance (when time permits) and on the day(s) of the sales; and in the newsletter (when time permits). The display table shall include signage that clearly indicates the beneficiary of the sale.

Frequency of Sales - Merchandise sales shall be permitted on church premises only on an irregular basis until such time as an official bookstore and/or an on-line store can be established.

Revision #: 2.2	Supersedes: Rev #2.01 11/19/06	Date: 03/01/08
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LEADERSHIP & MANAGEMENT

Reporting - When sales take place on church premises, a signed report of total sales made and the actual proceeds due to the church shall be provided to the Treasurer (or designee) at the close of the day's sales. When sales take place away from church premises, a report of total sales made and the actual proceeds due to the church shall be provided to the Treasurer (or designee) within seven (7) days from the date of the sale. When sales benefit an individual or another organization, the Treasurer shall ensure that the proceeds are reported to and given to the recipient within seven (7) days from the date of the sale.

All proceeds from sales shall be reported to the Board at its monthly meeting and to the congregation at the annual meeting.

The Treasurer of the Board of Directors is responsible for overseeing this policy.

2.10 Election Procedures

2.10.1 Election Procedures

Administrative Policies			
Chapter:	2 LEADERSHIP & MANAGEMENT	Issued by:	Policy Committee
Section:	2.10.1 Election Procedures	Approved:	
Effective Date:	06/01/07	Supersedes:	

All members in good standing are encouraged to prayerfully consider running for Board of Directors or Lay Delegate or Alternate Lay Delegate positions. Interested members are encouraged to attend at least one Board meeting prior to running for election.

Interested members are required to submit an application indicating their desire to run for the Board of Directors or Lay / Alternate Lay Delegate positions. The candidate can use the application to lift up their qualifications, vision for the church and other relevant information. The application must be submitted no later than two (2) weeks prior to the election. Applications will be copied and made available to the congregation the week prior to the election at church.

Ballots will be prepared with the pre-printed names of each candidate who has filed an Application. During the congregational meeting prior to balloting, each nominee will have the opportunity to address, and answer questions from, the membership.

Election counters will be assigned prior to the election. When possible, active non-members will be asked to serve as ballot counters. If that is not possible, two (2)

Revision #: 2.2	Supersedes: Rev #2.01 11/19/06	Date: 03/01/08
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LEADERSHIP & MANAGEMENT

congregational members in good standing and/or Board members who are not running, who do not have a conflict of interest, will count the ballots and record the findings on the counting sheet. The counting sheet and the ballots will be given to the Moderator who will then confirm the results with the clerk and announce the results, including the vote totals. The Clerk will keep the file of all ballots and counting sheets and will report the results and counts in the minutes of the meeting.

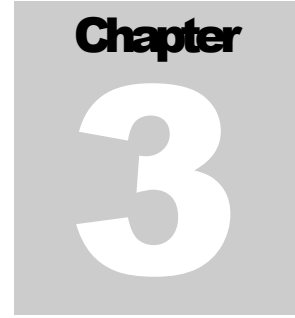
In accordance with Imago Dei MCC Bylaws, members declared to be elected to the vacancies will be those who received the highest majority of votes and received more than 50% of the total votes cast.

In the event that no person receives the required more than 50% of total votes, runoff ballots will be conducted between all nominated candidates still eligible for election. After three successive runoff ballots, the moderator may close the election and the Board of Directors will make an appointment(s) to fill the vacancy(ies) until the next congregational meeting. The congregation may overrule the moderator's decision to close the election.

Any member has the right to review all election results and ballots upon request.

When there are different term lengths open, the Board of Directors will establish the term lengths for each candidate/position.

Revision #: 2.2	Supersedes: Rev #2.01 11/19/06	Date: 03/01/08
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Revision #: 2.2	Supersedes: Rev #2.01 11/19/06	Date: 03/01/08
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CHAPTER 3

PERSONNEL

Policy and Purpose

Includes how the organization treats and nourishes the development of volunteers, board members, and employees. Personal growth and professional development are a way of life in successful organizations; this involves goal setting and achievement, which continually drives the enhanced capability of employees.

3.1 Employment Policy

3.1.1 Equal Employment

Administrative Policies			
Chapter:	3 PERSONNEL	Issued by:	Policy Committee
Section:	3.1.1 Equal Employment	Approved:	
Effective Date:	06/01/07	Supersedes:	

Imago Dei MCC values and respects diversity and prohibits discrimination in any aspect of employment. Imago Dei MCC strongly supports the principles of equal employment opportunity and will adhere to applicable federal and state employment laws. There will be no discrimination in any manner with regard to race, color, national origin, religion, gender, gender identity, sexual orientation, age, marital status, physical or mental ability, or handicap except where a bona fide occupational qualification exists.

Imago Dei MCC prohibits slurs, epithets, jokes, and harassment based on those characteristics. It is Imago Dei MCC’s policy to attain a workforce that reflects the diversity of the available labor market from which IDMCC hires.

Revision #: 2.01	Supersedes: #9[01] Sep 2001	Date: 11/19/06
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FINANCIAL

This policy applies to employment practices including, but not limited to, recruitment, advertising, hiring, compensation, benefits, promotions, training, transfer, disciplinary action, termination, and other terms, conditions, and privileges of employment.

3.1.2 Employment At Will

Administrative Policies			
Chapter:	3 PERSONNEL	Issued by:	Policy Committee
Section:	3.1.1 Employment At Will	Approved:	
Effective Date:	06/01/07	Supersedes:	

Employees are employed at the will of the Imago Dei church and are subject to termination at any time, for any reason, with or without cause or notice. These employees may terminate their employment at any time and for any reason. It is requested of the employee that two weeks notice be given when employed beyond the probationary period. Imago Dei will make every effort to give sufficient notice of discharge except in the case of discharge for behavior deemed inappropriate. Such situations will be considered on a case by case basis.

3.2 Compensation Policy

3.2.1 Special Events & Services Performed by Church Staff

Administrative Policies			
Chapter:	3 PERSONNEL	Issued by:	Policy Committee
Section:	3.2.1 Special Events & Services Performed by Church Staff	Approved:	
Effective Date:	06/01/07	Supersedes:	

It is the policy of Imago Dei MCC to ensure that staff members (i.e., Pastor/Pastoral Leader, Director of Music, Janitorial Staff, Administrative Staff, etc.) are adequately compensated for time and talents employed for services and events beyond the scope of their terms of employment.

Special events and services include (but are not limited to):

- Holy Unions or Commitment Ceremonies
- Funerals or Memorial Services
- Ordinations
- Other Rites / Rituals of Blessing

Revision #: 2.01	Supersedes: #9[01] Sep 2001	Date: 11/19/06
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FINANCIAL

It will be the policy of Imago Dei MCC to notify individuals requesting such services to make financial arrangements for those services directly with the requested staff members. For example, if individuals request a holy union and would like to employ the services of the Director of Music, those individuals will contact the Director of Music directly and the Director of Music can have right of first refusal for the service and establish the appropriate honorarium for the time and level of commitment required to fulfill the services.

For members of Imago Dei MCC, there will be no fees requested of the individuals requesting services of the Pastor, however the Pastor is free to accept honorariums offered.

3.2.2 Minister's Housing – Parsonages and Housing Allowances

Administrative Policies			
Chapter:	3 PERSONNEL	Issued by:	Policy Committee
Section:	3.2.2 Minister's Housing – Parsonages and Housing Allowances	Approved:	
Effective Date:	06/01/07	Supersedes:	

Federal tax law allows clergy who are employed by churches, as minister to receive a portion of their income as housing allowance. Provided certain guidelines are followed, the housing allowance is exempt from Federal and state income taxes, although the minister must pay self-employment (Social Security and Medicare) tax on housing allowance amounts.

It is the minister's job to request that a certain portion of their salary be designated as a housing allowance, based on the minister's estimation of housing costs for the coming year. A housing allowance must be designated in advance, in writing, by the Board of Directors. It cannot be retroactive. If the housing allowance amount included in the church budget differs from the amount requested by the minister and voted by the Board, it is the latter amount which should be used in calculating the amount of salary to report on the minister's W-2 form

3.2.2 Personnel & Confidentiality

Administrative Policies			
Chapter:	3 PERSONNEL	Issued by:	Policy Committee
Section:	3.2.1 Personnel & Confidentiality	Approved:	
Effective Date:	06/01/07	Supersedes:	

Revision #: 2.01	Supersedes: #9[01] Sep 2001	Date: 11/19/06
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FINANCIAL

It is important that Imago Dei MCC always have current information regarding each employee.

Employees must notify the Director of Personnel of any changes in personal information such as name, address, telephone number, marital status, birth or death of a family member, etc. Personnel Files will be maintained for each employee as necessary to meet applicable employment laws and to administer personnel policies. All personnel records will be held in confidence. Any requests for information for applicants, employees and past employees must be referred to the Director of Personnel.

3.3 Workplace Guidance

3.3.1 Travel

Administrative Policies			
Chapter:	3 PERSONNEL	Issued by:	Policy Committee
Section:	3.3.1 Travel	Approved:	
Effective Date:	06/01/07	Supersedes:	

The purpose of this policy is to provide guidance for the payment and reimbursement of travel expenses for the Pastor, Lay Delegate(s), and staff attending authorized MCC conferences or other approved travel.

Approvals - Travel arrangements for Lay Delegates, Alternate Lay Delegates, Pastor, and other staff members are to be approved in advance by the Board of Directors.

Reimbursements - Claims for reimbursement shall be submitted, with necessary documentation (receipts), within 45 days of completion of travel.

Advances - It is customary for the Church to provide funds for per diem (meal allowance) expenses to travelers in advance of travel. Upon request, the church will endeavor to make arrangements for advance payment of transportation and lodging expenses.

Lodging - Lodging will be reimbursed at the single room rate. Travelers are expected to book lodging in such a manner as to take advantage of the most economical rates available, including conference, early bird, or other discount rates. When conferences are held at hotels, travelers are encouraged to seek accommodations at the conference

Revision #: 2.01	Supersedes: #9[01] Sep 2001	Date: 11/19/06
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FINANCIAL

site. If on-site lodging is not available, lodging will be reimbursed at a rate not to exceed that of the conference hotel.

Per Diem Allowance - The per diem allowance covers meals and incidental expenses when travelers are required to be away from home overnight. Imago Dei MCC reimburses at the location's federal domestic/international per diem rate.

Transportation - Travelers are expected to use the most economical mode of transportation and the most normally traveled route.

Commercial Transportation: (a) Travelers are expected to book the most economical airfare using the most normally traveled route. (b) Reimbursement for rail travel cannot exceed the equivalent of the least expensive airfare available to the same destination.

Ground Transportation: (a) Use of a personal vehicle will be reimbursed at the current federal mileage rate. Reimbursement for mileage cannot exceed the equivalent of the least expensive realistic airfare to the same destination. (b) Taxi, bus, or shuttle fares between air/rail terminals, hotel, and/or conference site are reimbursable. Tolls, fares and parking fees should be itemized for reimbursement. (c) The cost of a rental car will be reimbursed when less expensive transportation is unavailable or when routing or time factors make it more advantageous than other ground transportation (as defined in (b) above).

Unallowable Expenses - The Church shall not reimburse for the cost of entertainment, traffic fines, personal items, or gasoline for personal vehicles when claiming mileage.

Stewardship - It is the desire of the Church to reimburse travelers for necessary and reasonable travel expenses as fully as possible. However, it is understood that the Church's ability to do so is governed by its financial status at any given time. It is also understood that travelers are to be good stewards of church resources in planning and incurring travel expenses.

The Church will establish realistic budget figures related to anticipated conference travel, taking into account conference locations and number of delegates attending. To the extent possible, the church will adhere to budgeted amounts for travel expenses. When travel expenses exceed budgeted amounts, the Board of Directors will consider other funding possibilities.

The Treasurer of the Board of Directors is responsible for overseeing this policy.

Revision #: 2.01	Supersedes: #9[01] Sep 2001	Date: 11/19/06
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FINANCIAL

3.3.2 Drug & Alcohol Free Workplace

Administrative Policies			
Chapter:	3 PERSONNEL	Issued by:	Policy Committee
Section:	3.3.2 Drug & Alcohol Free Workplace	Approved:	
Effective Date:	06/01/07	Supersedes:	

It is the intention of Imago Dei MCC to maintain a safe workplace free from the influence of illegal drugs or alcohol. We will not tolerate drug or alcohol use or any activity involving drugs or alcohol that threatens or endangers Imago Dei MCC, our employees, members, friends or visitors.

Employees are expected to report to work free from the effects of drug or alcohol use, and be able to fully perform their work duties. The unlawful or inappropriate manufacture, distribution, dispensation, possession, use, transfer, solicitation, purchase or sale of alcoholic beverages or controlled substances or other drugs on church premises or while engaged in church business off church premises is strictly prohibited.

Violation of the church Alcohol/Drug Abuse Policy is grounds for termination without prior warning. If your actions suggest that you are under the influence of alcohol or drugs, you will not be allowed to remain in the workplace.

3.3.3 Use/Misuse of Work Computers

Administrative Policies			
Chapter:	3 PERSONNEL	Issued by:	Policy Committee
Section:	3.3.3 Use/Misuse of Work Computers	Approved:	
Effective Date:	06/01/07	Supersedes:	

Computers in the workplace are installed and maintained with both hardware and software appropriate for use for the completion of assigned work tasks. The computer is to be used for work related tasks, and therefore is not to be used for non-work related tasks or for personal use. Further, no additional software may be loaded on the computer by an employee without the consent of the Director of Personnel/church Board of Directors.

Revision #: 2.01	Supersedes: #9[01] Sep 2001	Date: 11/19/06
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3.4 Benefits Policies

3.4.1 Staff Sabbaticals

Administrative Policies			
Chapter:	3 PERSONNEL	Issued by:	Policy Committee
Section:	3.4.1 Staff Sabbaticals	Approved:	
Effective Date:	06/01/07	Supersedes:	

It is the policy of Imago Dei MCC to recognize the importance of sabbatical periods for persons engaged in intensive ministry for extended periods of time. A sabbatical is a time for reflection, education, writing, and renewal.

A request for sabbatical shall be presented to the BOD between twelve (12) and twenty-four (24) months prior to the date on which the Pastor or other staff personnel wishes to begin the sabbatical. In conjunction with the Board of Directors, a plan for possible funding of the sabbatical, for fulfilling the ministerial needs of the church in his or her absence, and for determining the length of the sabbatical will be developed. The plan should also include a comprehensive notification process for the leadership and congregation.

3.4.2 Holiday Leave

Administrative Policies			
Chapter:	3 PERSONNEL	Issued by:	Policy Committee
Section:	3.4.3 Holiday Leave	Approved:	
Effective Date:	06/01/07	Supersedes:	

Regular full-time employees are eligible for paid holiday leave based on the below schedule or approved Pastoral Contract:

New Year's Day	Labor Day
Rev. M.L. King's Birthday	Columbus Day
President's Day	Thanksgiving
Good Friday	Day after Thanksgiving
Memorial Day	Christmas
Independence Day	Christmas Eve or Day after Christmas

Revision #: 2.01	Supersedes: #9[01] Sep 2001	Date: 11/19/06
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3.5 Salary & Wage Administration

3.5.1 Federal and State Employment Laws and Regulations

Administrative Policies			
Chapter:	3 PERSONNEL	Issued by:	Policy Committee
Section:	3.5.1 Federal and State Employment Laws and Regulations	Approved:	
Effective Date:	06/01/07	Supersedes:	

Imago Dei Metropolitan Community Church personnel policies and the implementation of these policies are intended to comply with all applicable federal and state employment laws and regulations.

3.6 Performance Review

3.6.1 Personal Performance and Behavior

Administrative Policies			
Chapter:	3 PERSONNEL	Issued by:	Policy Committee
Section:	3.6.1 Personal Performance and Behavior	Approved:	
Effective Date:	06/01/07	Supersedes:	

Each employee of Imago Dei MCC is expected to conduct him or herself in a manner that does not reflect adversely upon the church. Each employee must recognize their susceptibility to public scrutiny in their public and personal lives. Therefore, employees are asked to avoid certain behaviors that would bring unfavorable public impressions on themselves and Imago Dei.

Revision #: 2.01	Supersedes: #9[01] Sep 2001	Date: 11/19/06
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CHAPTER 4

FINANCIAL

Policy and Purpose

With strong financial knowledge, accounting practices, tax filing and fund development activities, nonprofits can create and maintain a solid operation. Every successful campaign is well documented, especially for legal and fiduciary reasons; documentation includes such things as expenses, donation amount, date donation was received, portion of donations that are tax deductible, and donor contact information.

4.1 System of Internal Controls

Administrative Policies			
Chapter:	4 FINANCIAL	Issued by:	Policy Committee
Section:	4.1 System of Internal Controls	Approved:	
Effective Date:	06/01/07	Supersedes:	

The purpose of internal control is to protect the reputations of individuals involved with church finances and to protect the church's assets. The church has a duty to its volunteers to protect them from unfounded accusations against which they cannot defend themselves. It is wise for the church to arrange its affairs so that volunteers are not put into a position of unwarranted temptation. Internal controls usually involves dividing financial duties in a manner that creates checks and balances and does not allow one person to both make a mistake and then cover up that mistake.

The Imago Dei Metropolitan Community Church accounting system must contain a series of checks and balances to ensure that monies and property belonging to the

FINANCIAL

congregation are properly received, adequately protected, accurately recorded, and effectively used.

All movement of funds requires written authorization to the financial institution signed by the Board-appointed individual(s). These individuals are authorized to commit the church to purchase and sell investments. The minutes of the Board of Directors shall include an approved motion authorizing specific individuals to make these transactions, before any transfer is made.

4.2 General Accounting System

4.2.1 Books of Accounts

Administrative Policies			
Chapter:	4 FINANCIAL	Issued by:	Policy Committee
Section:	4.2.1 Books of Accounts	Approved:	
Effective Date:	06/01/07	Supersedes:	

The minimal standard of accounting is that **payroll transactions, receipts and disbursements** should be recorded in separate journals.

A **journal** is the record in which all day-to-day transactions are originally recorded. The journal is organized chronologically and shows all information about each transaction in one place. In recording each transaction, the date is listed, and the amounts of the debits and credits given. Each transaction of debit and credit must be balanced.

At monthly intervals, the debits and credits are transferred from the journals and posted to a **general ledger** by locating the specific account within the ledger and copying the amount of the debit or credit in the appropriate space. A ledger is composed of groups of accounts which have some common characteristic. Usually a ledger is composed of asset, liability, reserve, expense, and revenue accounts. The purpose of the ledger is to classify and summarize data according to function, while the purpose of the journal is to provide a detailed chronological history of financial transactions.

4.2.2 Fund Accounting

Administrative Policies			
Chapter:	4 FINANCIAL	Issued by:	Policy Committee
Section:	4.2.2 Fund Accounting	Approved:	
Effective Date:	06/01/07	Supersedes:	

Revision #: 2.2	Supersedes: 2.01 11/19/06	Date: 03/01/08
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FINANCIAL

This Church handles both money that has "strings attached" --- or it is to be spent as designated by either Providers or by the Board of Directors ---- and money that is general in nature and is to be spent at the Board's discretion. We call this the operational GENERAL PURPOSE FUND monies and the other we call the operational SPECIAL PURPOSE FUNDS monies.

General Purpose Fund is "Singular", or there is only one Fund. This is under Church Department line item budget control.

Special Purpose Funds is "Plural"; or there are a number of these funds. Special Purpose Funds spending control is based entirely on available fund balance of the respective Special Purpose Fund.

4.3 Budgeting

Budgeting is an integral part of any organization in that it is concerned with the translation of organizational goals and objectives into financial and human resource terms. Although accounting and budgeting both relate to sources and uses of funds, accounting is concerned with the current and past fiscal events while budgeting is concerned primarily with the future.

A budget should be designed and prepared to direct the most efficient and prudent use of the organization's financial and human resources. A budget is a management commitment to a plan for present and future organizational activities that will ensure survival. It provides an opportunity to examine the composition and viability of the organization's programs and activities simultaneously in light of the available resources.

Administrative Policies			
Chapter:	4 FINANCIAL	Issued by:	Policy Committee
Section:	3 Budgeting	Approved:	
Effective Date:	06/01/07	Supersedes:	

The budget for Imago Dei Metropolitan Community Church shall be set annually. The Church's Board of Directors will determine a list of the major steps along with a timetable and assigned responsibilities in the budget process.

The Board of Directors will review actual versus budget performance at least quarterly. Budget variances will be explained by the Treasurer along with any recommendations for corrective action as required.

Changes and/or revisions to the budget during the year are made through the Board of Directors.

Revision #: 2.2	Supersedes: 2.01 11/19/06	Date: 03/01/08
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FINANCIAL

The Board of Directors, in conjunction with the Pastor, will define the church's broad goals and mission. They will also decide on annual objectives.

4.4 Contributions

4.4.1 Collections

Administrative Policies			
Chapter:	4 FINANCIAL	Issued by:	Policy Committee
Section:	4.4.1 Collections	Approved:	
Effective Date:	06/01/07	Supersedes:	

It is the policy of Imago Dei MCC to receive one offering / collection at each regular Sunday Service and special worship event. The offering is for support of the ongoing ministry of Imago Dei MCC. The Pastor, with the approval of the Board of Directors, can designate an offering at a Special Worship Service (defined as a service that is not the regular Sunday service) for a specific purpose (e.g., a Christmas Eve offering for the homeless shelter).

The Pastor, with the approval of the Board of Directors, may allocate or designate a second collection for alternative uses, such as a special musical offering, repayment of an outstanding debt, love offering for special guests or other approved purpose. In all cases, the congregation must be given prior notice of the purpose for each collection / offering.

The Treasurer of the Board of Directors is responsible for overseeing this policy.

4.4.2 Designated Giving

Administrative Policies			
Chapter:	4 FINANCIAL	Issued by:	Policy Committee
Section:	4.4.2 Designated Giving	Approved:	
Effective Date:	06/01/07	Supersedes:	

It is the policy of Imago Dei MCC that the Board of Directors has the authority to decline designated gifts that are considered to be outside the current mission and vision of the church. Giving to funds other than the Operating Fund should be limited to Board-established funds. When a fund is established, the Board of Directors shall also create a clear statement of purpose for that fund. Gifts to titheable funds (e.g. Benevolence) will assume the expense of the current denomination tithe (currently 15%). The Board of Directors has the ability to waive this requirement and have the

Revision #: 2.2	Supersedes: 2.01 11/19/06	Date: 03/01/08
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FINANCIAL

Operating fund absorb the expense of the tithe. Designated giving for an individual ministry area is discouraged.

Imago Dei MCC maintains various funds to which gifts may be designated and, on occasion, may take up a special offering for a worthy cause. These gifts will be segregated on a weekly count sheet as to the amount and purpose. Please note that some people may give to several funds on one check. This requires careful attention to detail on the weekly count sheet.

4.4.3 Benevolence Fund

Administrative Policies			
Chapter:	4 FINANCIAL	Issued by:	Policy Committee
Section:	4.4.3 Benevolence Fund	Approved:	
Effective Date:	06/01/07	Supersedes:	

Purpose - The Benevolence Fund is a discretionary pastoral care fund established to assist in meeting the immediate needs of people in the congregational community. Such funds may be used to cover direct services (i.e., services without which the recipient would be destitute or in personal danger, but is limited to housing, clothing, personal care items, transportation, utilities, medication, and food) or other personal needs as approved by the Pastor or designee. All Benevolence Fund transactions will balance the need for financial accountability with the need for confidentiality. The administrative costs of the Benevolence Fund are borne by Imago Dei MCC through the General Fund.

Accountability - The Pastor or designee is accountable for all transactions from the Benevolence Fund and shall arrange for monthly reports of its activities to be made to the Board of Directors and an annual report to the congregation. The Treasurer is responsible for maintaining the financial records and the bank account of the Fund. All checks require two signatures for withdrawals, one of which must be that of an officer elected or appointed under the Bylaws of Metropolitan Community Churches.

Donations to the Benevolence Fund - Donations to the Benevolence Fund are normally received in one of the following ways:

- Through the annual budget. An approved amount is transferred from the General fund to the Benevolence Fund on a periodic basis
- Through a designated offering for the Benevolence Fund received at a worship service
- Through additional designated contributions from individuals or groups

Revision #: 2.2	Supersedes: 2.01 11/19/06	Date: 03/01/08
-----------------	---------------------------	----------------

FINANCIAL

- Through special contributions to the Fund intended by the donor to be disbursed to a particular individual or for a particular purpose (designated gift), as approved by the Pastor upon receipt
- Through recommendation or motion by the Pastor or designee in consultation with the Board.

Disbursements from the Benevolence Fund - Disbursements shall normally be made by check. Any cash or gift certificate disbursements shall be accounted for by a voucher signed by the Pastor or designee. Disbursements up to \$250 shall be made at the discretion of the Pastor or designee. Disbursements greater than \$250 shall be made only on approval of the Pastor or designee and at least one other Board member. If consensus between these two is not possible, then the full Board shall be polled for majority decision. Disbursement of designated gifts shall be made at the discretion of the Pastor or designee, in consultation with the Treasurer. The church shall provide financial assistance from the Benevolence Fund no more than once a year to any one household, except in extreme circumstances as determined by the Pastor or designee.

In order to ensure that contributions to the Benevolence Fund are tax-deductible, no contribution may be designated for the benefit of any particular recipient. Distributions from the Benevolence Fund may be made to provide confidential assistance to church or community members facing emergency financial need. No distribution may be made to the pastor or to any member of his or her family at any time.

The Treasurer of the Board of Directors is responsible for overseeing this policy.

4.4.4 Christian Social Action (CSA) Fund

Administrative Policies			
Chapter:	4 FINANCIAL	Issued by:	Policy Committee
Section:	4.4.4 Christian Social Action (CSA) Fund	Approved:	
Effective Date:	06/01/07	Supersedes:	

Purpose - The Christian Social Action fund is established to assist in meeting the social justice needs of our church and our community. These funds are used to sponsor events and activities that promote the advancement of GLBT and Christian issues. Primarily these funds can be used for, but are not limited to, the following:

- Participation in events example: Gay Pride Festivals
- Attending community events example: County Fairs
- Church membership in organizations example: Equality Forum

Revision #: 2.2	Supersedes: 2.01 11/19/06	Date: 03/01/08
-----------------	---------------------------	----------------

FINANCIAL

Requests for cash donations	example: Names Project
Sponsorship of involved members	example: AIDS Walk
Sponsorship of conferences	example: True Spirit
Advertisements in event brochures	example: Pride Guide
Support of Ministries outside Imago Dei MCC	example: Delores Berry Ministries

All CSA transactions shall balance the need for financial accountability with the needs for justice, social involvement, and benefit. The administrative costs of the CSA Fund are borne by Imago Dei MCC through the Operating Fund.

Accountability - The Pastor or designee is accountable for all transactions from the CSA Fund and shall arrange for monthly reports of its activities to be made to the Board of Directors and an annual report to the congregation. The Treasurer is responsible for maintaining the financial records and the bank account of the Fund. All checks require two signatures for withdrawals, one of which must be that of an officer elected or appointed under the Bylaws of Metropolitan Community Churches.

Donations to the Christian Social Action Fund - Donations to the CSA Fund are normally received in one of the following ways:

- Through the annual budget. An approved amount is transferred from the General fund to the CSA fund on a periodic basis.
- Through a designated offering for the CSA Fund received at a worship service
- Through additional designated contributions from individuals or groups
- Through special contributions to the Fund intended by the donor to be disbursed to a particular individual or for a particular purpose (designated gift) as approved by the Pastor
- Through recommendation or motion by the Pastor or designee in consultation with the Board.

Disbursements from the CSA Fund - Disbursements shall normally be made by check. Any cash or gift certificate disbursements shall be accounted for by a voucher signed by the Pastor or designee. Disbursements up to \$250 shall be made at the discretion of the Pastor or designee. Disbursements greater than \$250 shall be made only on approval of the Pastor or designee and at least one other Board member. If consensus between these two is not possible, then the full Board shall be polled for majority

Revision #: 2.2	Supersedes: 2.01 11/19/06	Date: 03/01/08
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FINANCIAL

decision. Disbursement of designated gifts shall be made at the discretion of the Pastor or designee, in consultation with the Treasurer.

The Treasurer of the Board of Directors is responsible for overseeing this policy.

4.4.5 Bequests and other Legacy Gifts¹

Administrative Policies			
Chapter:	4 FINANCIAL	Issued by:	UFMCC and Policy Committee
Section:	4.4.5 Bequests and other Legacy Gifts	Approved:	3/1/08
Effective Date:	06/01/08	Supersedes:	

1. Legacy gifts include any gifts such as bequests, trusts, annuities, securities, insurance beneficiary proceeds, retirement benefits, or gifts of real estate or other property, or other amounts so designated by the Board of Directors
2. Notification of any legacy gift received by the church is referred to the Board of Directors who will write a letter of acceptance or non-acceptance, in accordance with its Gift Acceptance Policy (see Section 4.4.6), to the donor, the lawyer or executor representing the estate.
3. The Board of Directors will administer these funds in compliance with all applicable laws and generally accepted accounting practices.
4. The Board of Directors will follow any written restrictions of the gift.
5. An endowment fund for the investment of legacy gifts will be established under the direction and control of the Board of Directors. (Note: It is an option for the Board of Directors to appoint an independent Endowment Committee or Trustees to exercise control over the endowment funds).
6. The income, such as interest or dividends, earned by the endowment fund shall be used for the purposes of the church, as determined by the Board of Directors.
7. Principle amounts placed in the endowment fund shall not be used as expenditures for the purposes of the church or as collateral for financing purposes of the church.
8. A written investment policy for the endowment fund will be established by the Board of Directors, Endowment Committee or Trustees and updated on an annual basis.

Revision #: 2.2	Supersedes: 2.01 11/19/06	Date: 03/01/08
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FINANCIAL

- 9. If a legacy gift is unrestricted, or for any amount of a legacy gift that is unrestricted, the Board of Directors, Endowment Committee or Trustees shall place at least 50% of the gift in the endowment fund of the church; at least 10% of the gift shall be given to the endowment fund of the UFMCC; and, at the discretion of the Board of Directors the remaining amount may be given proportionally to the endowment fund of the church, the endowment fund of the UFMCC, and/or to support the current ministries of the church.
- 10. Suggested bequest language for bequests to Imago Dei Metropolitan Community Church:

Unrestricted Bequest

"I give, devise and bequeath to Imago Dei Metropolitan Community Church, 1223 Middletown Road, Glen Mills, PA 19342 (___% of my estate), or (\$___) or (all the residue of my estate including real and personal property)."

Restricted Bequest

"I give, devise and bequeath to Imago Dei Metropolitan Community Church, 1223 Middletown Road, Glen Mills, PA 19342 (___% of my estate), or (\$___) or (all the residue of my estate including real and personal property) to be used for the following: (your purpose goes here)" If a person designates a bequest for a specific purpose, he/she also should include the following provision to ensure that the gift will continue to provide for the beneficiaries IDMCC serves: "If at some future time it is no longer practicable, in the judgment of the IDMCC Board of Directors, to use this gift for the purpose indicated above, said Board shall have the right to apply this gift to whatever purpose it deems necessary or desirable in accord with my intent to benefit the LGBT community."

Endowment and Memorials

If you wish to honor or memorialize a specific person, any size gift is welcome as a memorial. These gifts can be designated for general purposes or for a specific use:

"I give, devise and bequeath to Imago Dei Metropolitan Community Church, 1223 Middletown Road, Glen Mills, PA 19342 (___% of my estate), or (\$___) or (all the residue of my estate including real and personal property) to be called the _____Fund or the _____Endowment Fund, such that _____% of the total fund value is annually used for (your purpose goes here)."

Note: In order to assure that a future restricted gift is able to be used effectively, please provide for the possibility that IDMCC may not be working

Revision #: 2.2	Supersedes: 2.01 11/19/06	Date: 03/01/08
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FINANCIAL

in a particular country or in a particular program at the time of your death by including the following disclaimer language:

"If at some future time it is no longer practicable, in the judgment of the IDMCC Board of Directors, to use this gift for the purpose indicated above, said Board shall have the right to apply this gift to whatever purpose it deems necessary or desirable in accord with my intent described above."

4.4.6 Gift Acceptance Policy¹

Administrative Policies			
Chapter:	4 FINANCIAL	Issued by:	UFMCC
Section:	4.4.6 Gift Acceptance Policy	Approved:	
Effective Date:	06/01/08	Supersedes:	

Cash

- Checks should be made payable to Imago Dei Metropolitan Community Church rather than to an individual who represents Imago Dei Metropolitan Community Church.

Publicly Traded Securities

- Readily marketable securities, such as those traded on a stock exchange, can be accepted by Imago Dei Metropolitan Community Church.
- Gift securities are to be sold immediately. Avoid the temptation to play the market. For gift crediting and accounting purposes, the value of the securities is the average of the high and low on the date of the gift.

Closely Held Securities

- Non-publicly-traded securities may be accepted after consultation with the Treasurer's Office and/or Office of the General Counsel. The fair market value of the securities must be determined by a "qualified" appraiser.
- Prior to acceptance, Imago Dei Metropolitan Community Church should explore methods of immediate liquidation of the securities through redemption or sale.
- No commitment for repurchase or sale of closely held securities should be made prior to completion of the gift of the securities, as the transaction might be viewed by the IRS as a sale rather than a gift, with adverse tax consequences for the donor.

Revision #: 2.2	Supersedes: 2.01 11/19/06	Date: 03/01/08
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FINANCIAL

Real Estate

- Gifts of real estate should be reviewed by the Gift Acceptance Committee before acceptance.
- The donor should be responsible for obtaining and paying for an appraisal of the fair market value and an environmental audit of the property.
- Prior to presentation to the Gift Acceptance Committee, a member of the staff must conduct a visual inspection of the property. If the property is located in a geographically isolated area, a local real estate broker can substitute for a member of the staff in conducting the visual inspection.
- Property that is encumbered by a mortgage should not be accepted.

Life Insurance

- Imago Dei Metropolitan Community Church should accept a life insurance policy as a gift only when it is named as the owner and beneficiary of the policy.

Tangible Personal Property

- Gifts of tangible personal property to Imago Dei Metropolitan Community Church should have a use related to the charity's tax-exempt purpose.
- Gifts of jewelry, artwork, collections, equipment, and software may be accepted after approval by the Gift Acceptance Committee.
- Such gifts of tangible personal property defined above shall be used by or sold for the benefit of Imago Dei Metropolitan Community Church.
- Imago Dei Metropolitan Community Church must follow all IRS requirements in connection with disposing of gifts of tangible personal property and filing of appropriate tax reporting forms.

Charitable Gift Annuities

- Imago Dei Metropolitan Community Church will pay annuity rates as currently suggested by the American Council on Gift Annuities.
- There shall be no more than two beneficiaries for a charitable gift annuity.
- The minimum gift accepted to establish a charitable gift annuity is \$10,000.

Revision #: 2.2	Supersedes: 2.01 11/19/06	Date: 03/01/08
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FINANCIAL

- No income beneficiary for a charitable gift annuity shall be younger than 50 years of age.

Deferred Gift Annuities

- There will be no more than two beneficiaries for a deferred gift annuity.
- The minimum gift accepted to establish a deferred gift annuity is \$10,000.
- No income beneficiary for a deferred gift annuity shall be younger than 40 years of age.

Pooled Income Funds

- Administrative fees shall be paid from the income earned on the pooled income fund.
- No income beneficiary in the fund shall be younger than 55 years of age.
- No more than two income beneficiaries may be named.
- The minimum initial contribution to the fund shall be \$10,000. Additional gifts may be added for amounts beginning at \$1,000.

Charitable Trusts

- Imago Dei Metropolitan Community Church does not act as trustee. The administration of these trusts should be performed by a bank trust department or other trustee selected by the donor.

Bequests

- Imago Dei Metropolitan Community Church should refuse to accept (disclaim) any bequest that might prove to be more of a cost than a benefit.

¹from Planned Giving Essentials: A Step by Step Guide to Success, by Richard D. Barrett and Molly E. Ware, published by Aspen Publishers, Inc., Gaithersburg, Maryland, 1997. Copied with permission for internal use limited to Metropolitan Community Churches.

4.4.7 Policies for Corporate Sponsorship

Administrative Policies			
Chapter:	4 FINANCIAL	Issued by:	Policy Committee
Section:	4.4.7 Policies for Corporate Sponsorship	Approved:	3/1/08
Revision #: 2.2	Supersedes: 2.01 11/19/06	Date: 03/01/08	

FINANCIAL

Effective Date:	06/01/08	Supersedes:	
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Imago Dei Metropolitan Community Church reaffirms the important role of corporate philanthropy in supporting activities of IDMCC and other voluntary organizations. It is the belief of Imago Dei that “People need to be encouraged in their charitable giving to voluntary organizations. Corporate philanthropy is another means that can provide necessary support for the social sector.”

1. Regarding the question of corporate donations, sponsorships and endorsements, IDMCC acknowledges that the church must take care in accepting such gifts. “Companies can transform supportive relationships into marketing opportunities through endorsements and sponsorships.” Gifts must be truly gifts without conditions. Corporate donations that reflect Imago Dei Metropolitan Community Church’s understanding of stewardship, that is, that are given out of thankfulness for what one has been given, may be received.

2. Imago Dei MCC can publicly express appreciation for corporate gifts in appropriate ways. In anticipation of such public acknowledgement, all donations and gifts over \$5000 should be reviewed by the Imago Dei Metropolitan Community Church board of directors, in consultation with the MCC fellowship if necessary, to ensure that acceptance of such gifts complies with our positions on corporate social responsibility as reflected in our social statements and policy positions.

4.4.8 In Care Fund

Administrative Policies			
Chapter:	4 FINANCIAL	Issued by:	UFMCC
Section:	4.4.8 In Care Fund	Approved:	7/1/08
Effective Date:	08/01/08	Supersedes:	

The term “In Care” is used to describe the period of preparation, assessment and discernment that precedes a decision to permit a person to seek an ordainable call in MCC. The MCC Committee on Ministry acts on behalf of the entire denomination and is called to counsel, evaluate and discern each candidate’s call, gifts and preparation for ordained ministry within MCC. The local UCC church where the candidate is a member sponsors the In Care candidate through the process, and is responsible for providing nurture and support, opportunities to grow in ministerial proficiencies and candid feedback. Per the UFMCC Program Director for MCC Clergy Development, official status for In Care is only granted by two means:

Revision #: 2.2	Supersedes: 2.01 11/19/06	Date: 03/01/08
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FINANCIAL

1. Anyone in the clergy formation process prior to 31 December 2006 with complete endorsement by pastor and board of directors.
2. After 1 January 2007, one can only obtain In Care status upon successful completion of a REVM Retreat. That would mean that all documentation has been received and verified and this person is ready to proceed in the formation/transfer/seminary, etc. process.

4.4.9 Building Fund

Administrative Policies			
Chapter:	4 FINANCIAL	Issued by:	Policy Committee
Section:	4.4.9 Building Fund	Approved:	7/1/08
Effective Date:	08/01/08	Supersedes:	

The purpose of the Building Fund is to aid in the building, improvement, and repair of churches, and buildings and allow for lowering of mortgages.

4.5 Purchasing

A purchasing system and purchase requisition approval process should be in place to help facilitate the purchasing of supplies and equipment at the lowest reasonable cost.

Administrative Policies			
Chapter:	4 FINANCIAL	Issued by:	Policy Committee
Section:	4.5 Purchasing	Approved:	
Effective Date:	06/01/07	Supersedes:	

Once received, goods will be counted and initialed as received on the delivery ticket and forwarded to the Treasurer for payment. The invoice will also be signed by the individual requesting payment and notation will be made to the budget line item to which the expenditure is to be charged. Invoices lacking signatures or budget codes will not be paid.

4.6 Cash Disbursements

4.6.1 Spending Authority

Administrative Policies			
Chapter:	4 FINANCIAL	Issued by:	Policy Committee
Section:	4.6.1 Spending Authority	Approved:	

Revision #: 2.2	Supersedes: 2.01 11/19/06	Date: 03/01/08
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FINANCIAL

Effective Date:	06/01/07	Supersedes:	
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It is the policy of Imago Dei MCC that all requests for spending must be approved. In the case of budgeted regular monthly or quarterly billing items, the Treasurer will normally approve the spending in order to pay the bills and to keep Imago Dei MCC current on financial obligations. In order to insure Imago Dei MCC's financial stability, all other spending will be approved before the actual expense is incurred. There may be, in rare cases, an emergency situation where approval will be sought out after the fact. These situations should be rare and examined closely. Anyone incurring expenses on behalf of Imago Dei MCC is cautioned to use discretion.

To request spending authority, a person should fill out a "Request for Funds" form and submit it to the Pastor / Treasurer as soon as possible for pre-approval. Based on the approved budget, spending approval is as follows:

Amount of Funding	Budgeted Item	Outside of Budget
\$000.01 to \$250.00	Pastor	Pastor & Treasurer
\$250.01 to \$500.00	Pastor & Treasurer	Pastor & Treasurer & Board
\$500.01 & up	Pastor & Treasurer & Board	Pastor & Treasurer & Board

IT IS IMPORTANT TO NOTE, that even if an item was submitted for the current budget, that approval is NOT guaranteed. Requests can be denied for several reasons including financial implications within the church. For pre-approval, work orders or estimates shall be submitted. When submitting a form for payment, the request should identify the actual vendor for which the check is to be drawn. For actual reimbursements on pre-approved requests, the "Request for Funds" form shall be submitted with the appropriate receipts.

If a request for funding is denied by the Pastor / Treasurer, then the individual or ministry team can appeal that decision to the Board of Directors for consideration. The denied "Request for Funds" form shall be submitted to the Board of Directors for review along with a written explanation of the request, and any special appeals or considerations.

Individuals incurring expenses on behalf of Imago Dei MCC should follow the appropriate purchase and disbursement procedures as outlined in the church's Financial Operating Procedures, and always use the church's Taxpayer ID to avoid unnecessary taxation.

The Treasurer of the Board of Directors is responsible for overseeing this policy.

Revision #: 2.2	Supersedes: 2.01 11/19/06	Date: 03/01/08
-----------------	---------------------------	----------------

FINANCIAL

4.6.2 Expense Reports and Staff Reimbursement

Administrative Policies			
Chapter:	4 FINANCIAL	Issued by:	Policy Committee
Section:	4.6.2 Expense Reports and Staff Reimbursement	Approved:	
Effective Date:	06/01/07	Supersedes:	

It is the policy of Imago Dei MCC that staff expenses be submitted and reimbursed in a timely manner. As a general guideline, anticipated expenses should be approved ahead of time and once incurred, should be submitted within 45 days. It is important that all expenses should be documented with accompanying receipts and submitted to the Treasurer for processing. Failure to submit expenses within the 45-day limit may result in expenses not being reimbursed.

Accounts payable will be processed once a week. Approved and properly coded invoices are selected for payment. The Treasurer, prior to presenting the checks for signature to the appropriate Board member, reviews all disbursements for accuracy.

Mileage will be reimbursed at the same rate as approved by the United States Federal Government.

The Treasurer of the Board of Directors is responsible for overseeing this policy.

4.7 Cash Management & Reserves

Cash management centers around who has control of the funds and types of vehicles and methods used to invest current operating cash and reserve funds. Cash management consists of several elements including timely collections of receivable and strategic planning of payments of bills.

Administrative Policies			
Chapter:	4 FINANCIAL	Issued by:	Policy Committee
Section:	4.7 Cash Management & Reserves	Approved:	
Effective Date:	06/01/07	Supersedes:	

The Treasurer, empowered and authorized by the Board of Directors, supervises and oversees the investment of the church's funds and reports to the Board of Directors, which approves investment policy and decisions. Specific day-to-day activities including check signing are delegated to the Treasurer, who may delegate these activities as appropriate.

Revision #: 2.2	Supersedes: 2.01 11/19/06	Date: 03/01/08
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FINANCIAL

Imago Dei MCC will maintain separate accounts, as necessary, to accommodate the various needs of the church.

1. Operating Account

The primary operating account provides for routine business check disbursements and all regular deposits from external sources. It should be an interest bearing account, allowing earnings to accumulate on the float from check disbursement.

Operating funds, by nature, will have the greatest volume of activity. All checks written require two signatures as authorized by the Board of Directors. Bills will be paid within the legal limits granted by the vendor, but not aged to the point where the church will develop a reputation for slow payment. Deposits should be made the same day as received, when possible. Additionally, all checks should be restrictively endorsed upon receipt.

2. Designated Funds (i.e. Reserve, Building, Memorial, etc.)

The first step in creating a designated fund is to determine the design and purpose of such a fund. Concrete policies should be adopted and documented as to what the purpose of the fund is, what types of vehicles the funds can be invested in, what their target balance is based on, for what purposes the funds can be accessed, etc.

Where economically feasible, these funds should be maintained in separate bank or investment accounts.

4.8 Investments

Administrative Policies			
Chapter:	4 FINANCIAL	Issued by:	Policy Committee
Section:	8 Investments	Approved:	
Effective Date:	06/01/07	Supersedes:	

This section for future use.

4.9 Fixed Assets

Fixed assets are physical or tangible assets that are used in the normal operations of the church, that are not held for resale, and that have a useful life of more than one year. These assets are accounted for at a historical cost and all assets, except land, are subject to depreciation.

Administrative Policies		
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Revision #: 2.2	Supersedes: 2.01 11/19/06	Date: 03/01/08
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FINANCIAL

Chapter:	4 FINANCIAL	Issued by:	Policy Committee
Section:	9 Fixed Assets	Approved:	
Effective Date:	06/01/07	Supersedes:	

It is Imago Dei MCC policy to capitalize all physical assets with a cost in excess of \$500 and/or a useful life of more than more year. Items with acquisition cost of less than \$500 and/or a useful life of less than one year are expensed on the year they are purchased.

4.10 Long Term Debt

Administrative Policies			
Chapter:	4 FINANCIAL	Issued by:	Policy Committee
Section:	4.10 Long Term Debt	Approved:	
Effective Date:	06/01/07	Supersedes:	

We may borrow (certain leases are borrowing) to fund the purchase of certain equipment or vehicles as would a prudent business person. We may also borrow to acquire certain land/buildings and/or improvements.

For each project we need to be sure that we have the necessary General Purpose Fund resources so we can make the required Debt Service Payments

4.11 Fiscal Reporting

4.11.1 Fellowship and District Filings

Imago Dei MCC is a member of Metropolitan Community Churches (MCC) and falls under the jurisdiction of Region 3 of MCC. As such, Imago Dei MCC is required to make various filings and tithes to both MCC and the District. At a minimum, these reports should include monthly statistical reports, quarterly Board of Pension reports, and annual reports.

Administrative Policies			
Chapter:	4 FINANCIAL	Issued by:	Policy Committee
Section:	4.11.1 Fellowship and District Filings	Approved:	
Effective Date:	06/01/07	Supersedes:	

Revision #: 2.2	Supersedes: 2.01 11/19/06	Date: 03/01/08
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FINANCIAL

The Board of Directors shall ensure that all Fellowship and District filings are made in a timely fashion.

4.11.2 Reports to Members

Imago Dei MCC is required to give an accounting of funds or goods received to individuals who donated them to the church. This is required by IRS regulations for anyone who gives money or goods valued \$250 or over at one time

Administrative Policies			
Chapter:	4 FINANCIAL	Issued by:	Policy Committee
Section:	4.11.2 Reports to Members	Approved:	
Effective Date:	06/01/07	Supersedes:	

The Treasurer shall be responsible for ensuring that members receive their tithe and offering statements on a quarterly basis.

4.12 Government Reporting Obligations

4.12.1 TAX FILINGS

Imago Dei MCC is required to make various filings with both Federal and State authorities. Currently, these filings relate mainly to payroll items.

As a tax-exempt church, Imago Dei MCC is not currently required to file Federal Form 990, State Business Income Tax returns or State and Local Property Tax returns. These laws are subject to change and should be reviewed on an annual basis.

Administrative Policies			
Chapter:	4 FINANCIAL	Issued by:	Policy Committee
Section:	4.12.1 TAX FILINGS	Approved:	
Effective Date:	06/01/07	Supersedes:	

The Treasurer shall be responsible for making all tax filings for Imago Dei MCC. All tax related filings shall be made with the IRS or appropriate State agencies in a timely manner as directed by the taxing authority.

Revision #: 2.2	Supersedes: 2.01 11/19/06	Date: 03/01/08
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4.13 Year-End Closing

Administrative Policies			
Chapter:	4 FINANCIAL	Issued by:	Policy Committee
Section:	4.13 Year-End Closing	Approved:	
Effective Date:	06/01/07	Supersedes:	

Financial reports at year-end include the following:

- Prepaid Expenses
 - Insurance
 - Others
- Inventory – Supplies
- Update Investments to Fair Market Value
- Fixed Asset Capitalization
- Reduction of Debt
- Depreciation Accounting
- Pledge Accounting
- Released Restrictions
- Net Assets
 - Unrestricted
 - Temporarily Restricted
 - Permanently Restricted

4.14 Bank Reconciliation

Cash is any organization’s most liquid and most sensitive asset. Therefore, it should be the object of utmost control. Bank reconciliation is a key control factor.

Administrative Policies			
Chapter:	4 FINANCIAL	Issued by:	Policy Committee
Section:	14 Bank Reconciliation	Approved:	
Effective Date:	06/01/07	Supersedes:	

Revision #: 2.2	Supersedes: 2.01 11/19/06	Date: 03/01/08
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FINANCIAL

Imago Dei MCC policy requires that each account must be reconciled on a monthly basis. The Treasurer shall perform the reconciliation.

Revision #: 2.2	Supersedes: 2.01 11/19/06	Date: 03/01/08
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CHAPTER 5

FACILITIES

Policy and Purpose

The physical presence of the church in the community stands as a towering symbol of faith and hope. Though a well-maintained facility may be but window dressing, to those outside the community of faith it may be the bridge that opens their hearts to the gospel.

5.1 Housekeeper and Maintenance Program

Administrative Policies			
Chapter:	5 FINANCIAL	Issued by:	Policy Committee
Section:	1 Housekeeper and Maintenance Program	Approved:	
Effective Date:	06/01/07	Supersedes:	

Per the bylaws of Imago Dei Metropolitan Community Church, The Building & Property Liaison shall be responsible for overseeing building and property maintenance and repair, while working with a team of laity and reporting to the Board of Directors on a quarterly basis at minimum.

5.2 Safety and Protection

5.2.1 Alcohol

Administrative Policies			
Chapter:	5 FINANCIAL	Issued by:	Policy Committee
Section:	5.2.1 Alcohol	Approved:	
Effective Date:	06/01/07	Supersedes:	
Revision #: 2.01		Supersedes: #9[01] Sep 2001	Date: 11/19/06

FACILITIES

Imago Dei MCC will abide by existing alcohol policies of facilities used by the church. Thereby, alcohol consumption is forbidden on the premises of Imago Dei MCC.

This policy is intended to help maintain an appropriate atmosphere at off-premises church-sponsored events, encourage personal and corporate responsibility, and reduce risks associated with the service of alcohol.

All church-sponsored activities must comply with Pennsylvania laws governing alcohol.

- Consumption of alcoholic beverages is limited to appropriate events, i.e. those not connected with worship, religious instruction or education, or other events of a spiritual nature; and those not focused on children or youth.
- Planners of church-sponsored events are encouraged to recognize the needs of members and friends who prefer not to attend activities where alcohol is served, by offering non-alcoholic beverages and by planning a number of intentionally alcohol-free events throughout the year.
- Where consumption of alcohol may be allowed, event sponsors are responsible for providing and serving beverages, monitoring consumption, and ensuring that these regulations are followed.

Planners of church-sponsored events to be held off-premises must comply with applicable Pennsylvania ABC laws and are expected to model and elicit responsible behavior regarding consumption of alcohol. Representatives of the church are expected to ensure behavior that safeguards the character and reputation of the church. This applies to events held in public places as well as those held in members' homes.

5.3 Security

5.3.1 Key Holder

Administrative Policies			
Chapter:	5 FINANCIAL	Issued by:	Policy Committee
Section:	5.3.1 Key Holder	Approved:	
Effective Date:	06/01/07	Supersedes:	

It is the policy of Imago Dei MCC to provide reasonable and adequate security protection for the facility we use. Keys to the facility will be provided to those persons who require them for successful fulfillment of their ministry upon approval of the Pastor. It is the Clerk's responsibility to provide keys and properly train key holders regarding proper security procedures.

Revision #: 2.01	Supersedes: #9[01] Sep 2001	Date: 11/19/06
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FACILITIES

Key Holders – It is imperative that key holders DO NOT duplicate keys unless authorized by the Pastor or Clerk. If another set of keys is needed, the Clerk should be contacted. The Clerk will maintain a list of all key holders. When no longer needed, all keys should be returned to the Clerk.

5.4 Use of Facilities

5.4.1 Use of Facilities

Administrative Policies			
Chapter:	5 FINANCIAL	Issued by:	Policy Committee
Section:	5.4.1 Use of Facilities	Approved:	
Effective Date:	06/01/07	Supersedes:	

The church is frequently asked about the insurance implications of allowing other organizations (twelve-step programs, PFLAG, etc.) to use the facilities. In general, it is required for those users who represent non-profit or for profit corporations, as well as individuals who are in business for themselves, to provide evidence that they have their own liability insurance. Beyond this, the church must check with its insurance agent to determine if the level of risk posed by use of the church buildings by other groups. In some cases the plan may include protection when making facilities available to informal interest or support groups as part of its ministry to the wider community.

5.4.2 Underlet or Sublease

Administrative Policies			
Chapter:	5 FINANCIAL	Issued by:	Policy Committee
Section:	5.4.2 Underlet or Sublease	Approved:	
Effective Date:	06/01/07	Supersedes:	

Per the current lease between Imago Dei Metropolitan Community Church and Gradyville United Methodist Church, Imago Dei MCC may not assign or underlet or sublease the premises or any part thereof without the prior consent of Gradyville United Methodist Church.

5.4.3 Games of chance

Administrative Policies			
Chapter:	5 FINANCIAL	Issued by:	Policy Committee
Section:	5.4.3 Games of Chance	Approved:	
Effective Date:	06/01/07	Supersedes:	

Revision #: 2.01	Supersedes: #9[01] Sep 2001	Date: 11/19/06
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FACILITIES

Per the current lease between Imago Dei Metropolitan Community Church and Gradyville United Methodist Church, games of chance (i.e., Bingo) are not permitted.

5.5 Weddings and Receptions

Administrative Policies			
Chapter:	5 FINANCIAL	Issued by:	Policy Committee
Section:	5.5 Weddings and Receptions	Approved:	
Effective Date:	06/01/07	Supersedes:	

Per the current lease between Imago Dei Metropolitan Community Church and Gradyville United Methodist Church, at no time will the premises/property be used to perform same sex marriages.

5.6 Use of Vehicles

Administrative Policies			
Chapter:	5 FINANCIAL	Issued by:	Policy Committee
Section:	5.6 Use of Vehicles	Approved:	
Effective Date:	06/01/07	Supersedes:	

For future use.

5.7 Service Contracts

Administrative Policies			
Chapter:	5 FINANCIAL	Issued by:	Policy Committee
Section:	5.7 Service Contracts	Approved:	
Effective Date:	06/01/07	Supersedes:	

For future use.

5.8 Insurance

It is fiscally prudent to have an active risk management program that includes a comprehensive insurance package. This will ensure the viability and continued operations of the church, and is required by Region guidelines.

Revision #: 2.01	Supersedes: #9[01] Sep 2001	Date: 11/19/06
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FACILITIES

5.8.1 Liability Insurance

Administrative Policies			
Chapter:	5 FINANCIAL	Issued by:	Policy Committee
Section:	5.8.1 Liability Insurance	Approved:	
Effective Date:	06/01/07	Supersedes:	

Imago Dei MCC will maintain adequate insurance as outlined below as a minimum, in accordance with Fellowship and District risk management guidelines.

Type of Coverage	Amount of Coverage
Comprehensive Liability	\$1,000,000
Directors and Officers	\$1,000,000 (With an appropriate deductible level)

Note: Insurance brokers normally will provide a summary of the various types of insurance, which should be included in the manual as an attachment or appendix.

Insurance Definitions

Comprehensive Liability

This type of coverage may include Directors, officers, and employee general liability insurance, buildings, contents, computers, fine art, boilers and machinery.

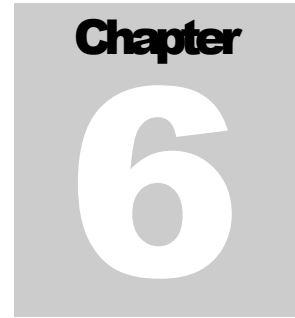
5.8.2 Worker's Compensation Insurance

Administrative Policies			
Chapter:	5 FINANCIAL	Issued by:	Policy Committee
Section:	5.8.2 Worker's Compensation Insurance	Approved:	
Effective Date:	06/01/07	Supersedes:	

Imago Dei Metropolitan Community Church is subject to worker's compensation laws, and therefore is required to have worker's compensation insurance for all employees. Most health insurance programs, as well as most liability insurance policies, exclude coverage for work-related injuries.

Additionally, any contractor engaged by the church must be required to show proof of up-to-date worker's compensation insurance coverage. It is very risky to hire a contractor who lacks this coverage, as the church could be held liable for costs resulting any injury to the contractor (or persons employed by the contractor) incurred while working for the church.

Revision #: 2.01	Supersedes: #9[01] Sep 2001	Date: 11/19/06
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CHAPTER 6

**GENERAL
ADMINISTRATION**

Policy and Purpose

Effective communication plays an essential role in nonprofits gaining and maintaining support through message development, marketing, and public and community relations.

6.1 Record Retention

Administrative Policies			
Chapter:	6 GENERAL ADMINISTRATION	Issued by:	Policy Committee
Section:	6.1 Record Retention	Approved:	
Effective Date:	06/01/07	Supersedes:	

It is the policy of Imago Dei MCC that unless otherwise governed by legal statute or other issuing authority, the following record retention schedule will be followed:

Records	Retention Period
Bills / Utilities	Current and prior year
Personnel	Seven years
Property	Seven years
Contributions	Seven years
Real Estate / Land	Indefinitely

Revision #: 2.01	Supersedes: #9[01] Sep 2001	Date: 11/19/06
------------------	-----------------------------	----------------

GENERAL ADMINISTRATION

The Clerk (primarily), and the Treasurer (secondarily) are responsible for overseeing this policy.

6.2 Communications and Media

6.2.1 Advertisement in Church Publications & the Website

Administrative Policies			
Chapter:	6 GENERAL ADMINISTRATION	Issued by:	Policy Committee
Section:	6.2.1 Advertisement in Church Publications & Website	Approved:	
Effective Date:	06/01/07	Supersedes:	

It is the policy of Imago Dei MCC to only accept advertisements that are in good taste and respectful of our community. The Pastor or Pastor’s designee will have final approval of all advertisements. The Board of Directors shall set advertising rates. Special consideration may be given to individuals, community groups, and non-profit groups, and the Pastor or Pastor’s designee has the authority to reduce or waive advertising cost.

6.3 Telephone Usage & Messaging Services

Administrative Policies			
Chapter:	6 GENERAL ADMINISTRATION	Issued by:	Policy Committee
Section:	3 Telephone Usage & Messaging Services	Approved:	
Effective Date:	06/01/07	Supersedes:	

This section for future use.

6.4 Copyright Infringement

Administrative Policies			
Chapter:	6 GENERAL ADMINISTRATION	Issued by:	Policy Committee
Section:	6.4 Copyright Infringement	Approved:	
Effective Date:	06/01/07	Supersedes:	

It is the policy of Imago Dei MCC to adhere to the provisions of the United States Copyright Law and Congressional Guidelines currently in effect. Each church employee and volunteer is responsible for maintaining the highest ethical standards in the use of copyrighted materials. Imago Dei Metropolitan Community Church does not sanction the illegal use of unauthorized duplication of copyrighted works in any

Revision #: 2.01	Supersedes: #9[01] Sep 2001	Date: 11/19/06
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GENERAL ADMINISTRATION

form. Unlawful copies of copyrighted materials may not be reproduced or used on church equipment.

Church employees and volunteers who willfully violate this policy do so at their own risk and may be held personally liable for copyright infringement.

The Clerk of the Board of Directors is responsible for overseeing this policy.

6.5 Computer Services

Administrative Policies			
Chapter:	6 GENERAL ADMINISTRATION	Issued by:	Policy Committee
Section:	5 Computer Services	Approved:	
Effective Date:	06/01/07	Supersedes:	

This section for future use.

6.6 Official Website

6.6.1 Web Page/Internet

Administrative Policies			
Chapter:	6 GENERAL ADMINISTRATION	Issued by:	Policy Committee
Section:	6.6.1 Web :Page/Internet	Approved:	
Effective Date:	06/01/07	Supersedes:	

It is the policy of Imago Dei MCC to protect and ensure that privacy concerns are respected and that Imago Dei MCC remains a safe place for members and friends, material published on the church’s web page shall identify individuals only where appropriate and then, only by first name and last initial. Under some circumstances written permission may be obtained from an individual to publish surname, photographs, personal information such as home / work addresses, email address, and phone / fax numbers. This policy does not necessarily apply to staff personnel.

Revision #: 2.01	Supersedes: #9[01] Sep 2001	Date: 11/19/06
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6.7 Food Services

Administrative Policies			
Chapter:	6 GENERAL ADMINISTRATION	Issued by:	Policy Committee
Section:	7 Food Services	Approved:	
Effective Date:	06/01/07	Supersedes:	

Per the current lease between Imago Dei Metropolitan Community Church and Gradyville United Methodist Church, use of the Kitchen area is for light refreshments only. Additional use of the Kitchen are must be scheduled in advance with the Building & Property Liaison.

6.8 Computer Information Systems

6.8.1 Purchased Software

Administrative Policies			
Chapter:	6 GENERAL ADMINISTRATION	Issued by:	Policy Committee
Section:	6.8.1 Purchased Software	Approved:	
Effective Date:	06/01/07	Supersedes:	

Purchased software and software documentation may only be copied as specified by the vendor. No versions of any purchased software are permitted beyond the number the church has purchased. This applies to all organization personnel.

6.8.2 Unauthorized Software

Administrative Policies			
Chapter:	6 GENERAL ADMINISTRATION	Issued by:	Policy Committee
Section:	6.8.2 Unauthorized Software	Approved:	
Effective Date:	06/01/07	Supersedes:	

Personnel, members and friends of the church may not purchase or write their own software for use in the organization without authorization. They may not bring to the organization any software, in any form, that is not the property of the organization. The downloading of any unauthorized software to church-owned hardware at any church site is also not permitted. Any violation of this

Revision #: 2.01	Supersedes: #9[01] Sep 2001	Date: 11/19/06
------------------	-----------------------------	----------------

GENERAL ADMINISTRATION

policy subjects the offender to immediate discharge and/or the reimbursement of all costs associated with such action.

6.8.3 Unacceptable uses of church e-mail and Internet access

Administrative Policies			
Chapter:	6 GENERAL ADMINISTRATION	Issued by:	Policy Committee
Section:	6.8.3 Unacceptable uses of church e-mail and Internet access	Approved:	
Effective Date:	06/01/07	Supersedes:	

The church e-mail and Internet access may not be used for transmitting, retrieving, or storage of any communications of a discriminatory or harassing nature or materials that are obscene or “X-rated.” Harassment of any kind is prohibited. No messages with derogatory or inflammatory remarks about an individual’s race, age, disability, religion, national origin, physical attributes, or sexual preference shall be transmitted. No excessively abusive, profane, or offensive language is to be transmitted through the church’s e-mail or Internet system.

Electronic media also may not be used for any purpose that is illegal, against church policy, or contrary to the church’s best interests. Solicitation of nonchurch business, or any use of the church e-mail or Internet for personal gain, is prohibited.

6.8.4 Password Controls

Administrative Policies			
Chapter:	6 GENERAL ADMINISTRATION	Issued by:	Policy Committee
Section:	6.8.4 Password Controls	Approved:	
Effective Date:	06/01/07	Supersedes:	

A. Types of passwords

There may be two kinds of passwords: one assigned by the database administrator or an agent, and one that is self-assigned. A person given a self-assigned password receives a temporary assigned password until it is changed after he/she first signs on. The authorization of user-assigned passwords is limited to only those persons approved by the data security person.

B. Changing of passwords

Revision #: 2.01	Supersedes: #9[01] Sep 2001	Date: 11/19/06
------------------	-----------------------------	----------------

GENERAL ADMINISTRATION

All passwords will be changed from one to twelve times per year by the authority of the data administrator who may call for a password change any time there is a need.

C. Password coding

Passwords will be limited to no more than ten alphanumeric characters. At no time will a person or department/unit name be part of the password. No whole word found in a dictionary will be used.

6.8.5 Proprietorship of Computer Software

Administrative Policies			
Chapter:	6 GENERAL ADMINISTRATION	Issued by:	Policy Committee
Section:	6.8.5 Proprietorship of Computer Software	Approved:	
Effective Date:	06/01/07	Supersedes:	

All software developed by programming personnel on behalf of the church is the exclusive property of the church. Personnel have no proprietary interest in programs they develop. All programming effort and documentation is the exclusive property of the church as long as the hardware/software used belongs to the church.

6.8.6 Political Activities

Administrative Policies			
Chapter:	6 GENERAL ADMINISTRATION	Issued by:	Policy Committee
Section:	6.8.6 Political Activities	Approved:	
Effective Date:	06/01/07	Supersedes:	

In a recent case, a church in New York lost its tax-exempt status because of its involvement in political activities. The church had paid for ads criticizing President Clinton’s positions on social issues before the election in 1992. While this I.R.S. action is very drastic and unusual, it is important to remember that churches are prohibited from participating or intervening in (including the publishing or distributing of statements) political campaigns on behalf of any candidate for public office. This would include both statements for or against a particular candidate. These rules apply equally to national, state, and local elections.

A church can have political candidates address the congregation as long as overt campaign activities are avoided, the same opportunity is afforded all other qualified candidates for the same office, and the congregation is informed before hand or after the speech that the church does not endorse any candidate for public office. Other

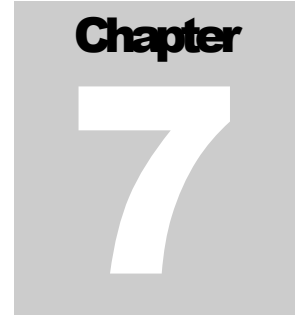
Revision #: 2.01	Supersedes: #9[01] Sep 2001	Date: 11/19/06
------------------	-----------------------------	----------------

GENERAL ADMINISTRATION

activities such as voter education are okay as long as they are neutral in content and format. The church may publicize its position on social issues, but must not link that position to specific candidates.

The bottom line is that the church has to be very careful in walking the line between addressing an issue and endorsing or criticizing a particular candidate and the candidate's position on an issue. Pastors have to be particularly careful in making statements of this type since they may be viewed as an agent of the church. If the pastor does wish to make a political endorsement despite the risk, they should at least qualify their remarks by explicitly stating that they are being made in a private capacity and not as an agent of the church, and that the church has not taken any action to endorse or express its opposition to any candidate.

Revision #: 2.01	Supersedes: #9[01] Sep 2001	Date: 11/19/06
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CHAPTER 7

MINISTRY

Policy and Purpose

The Imago Dei MCC Ministry Teams are a system of congregational care by laypeople. It's the way hundreds of Christian churches have fulfilled Christ's command: "Take care of my Sheep." The traditional system of ordained clergy pastorally caring about and for each individual of their congregations is insufficient. No church can hire a staff large enough to do this.

7.1 Worship Services

Administrative Policies			
Chapter:	7 MINISTRY	Issued by:	Policy Committee
Section:	7.1 Worship Services	Approved:	
Effective Date:	06/01/07	Supersedes:	

Per Article VII, Section B.1, the Pastor shall have authority for ordering all worship of the Church, determining when other worship services will be held, subject to approval of the Board of Directors.

ALTAR GUILD– From the overall visual presentation to the smallest of candle lighting details, the Altar Guild of IDMCC plays a collectively dramatic role in the Worship process. Duties include the visual presentation of our Sanctuary, the thematic and liturgical seasonal coordination of our physical surroundings.

LAY WORSHIP MINISTRY– We are all called to be ministers of the church. Nowhere is that more evident than in the Lay Worship participation at IDMCC. Our laity is responsible for reading scripture, corporate prayer, co-consecrating and serving communion. Each of those subset duties carry its own calling and talents.

Revision #: 2.01	Supersedes: #9[01] Sep 2001	Date: 11/19/06
------------------	-----------------------------	----------------

GENERAL ADMINISTRATION

HOSPITALITY – Food has always been a integral part of Christianity. IDMCC is no different. Following each Sunday worship service the sanctuary explodes with fellowship around the Hospitality cart and coffee pots. Duties for this ministry includes the desire and call to be a host to the visitor and bring the day full circle to allow all to leave full of the Holy Spirit.

WELCOMING MINISTRY- Embracing the IDMCC Vision Statement, the Welcoming Team is not satisfied until each and every person who comes to our church, from visitors and newcomers to old timer

7.2 Intercessory Prayer

Administrative Policies			
Chapter:	7 MINISTRY	Issued by:	Policy Committee
Section:	7.2 Intercessory Prayer	Approved:	
Effective Date:	06/01/07	Supersedes:	

This section for future use.

7.3 Ushering

Administrative Policies			
Chapter:	7 MINISTRY	Issued by:	Policy Committee
Section:	7.3 Ushering	Approved:	
Effective Date:	06/01/07	Supersedes:	

Often underestimated, the Ushers are likely one of the most important functions of IDMCC. The Ushers are responsible for the smooth flow of the service, while seating congregants and insuring their comfort. Duties include the distribution of Sunday Worship material, gathering the tithes and offerings, and orchestrating the choreography of communion.

7.4 Music

Administrative Policies			
Chapter:	7 MINISTRY	Issued by:	Policy Committee
Section:	7.4 Music	Approved:	
Effective Date:	06/01/07	Supersedes:	

Revision #: 2.01	Supersedes: #9[01] Sep 2001	Date: 11/19/06
------------------	-----------------------------	----------------

GENERAL ADMINISTRATION

The Music Ministry of IDMCC is as varied as music itself. Music is not just for special occasions; music is celebrated as a vital part of the worship experience throughout the service. The Music Ministry is responsible for coordinating with the Pastor so that Music is an extension of the full Worship experience.

7.5 Counselors

7.5.1 Pastoral Care and Guidance

Administrative Policies			
Chapter:	7 MINISTRY	Issued by:	Policy Committee
Section:	7.5.1 Pastoral Care and Guidance	Approved:	
Effective Date:	06/01/07	Supersedes:	

Imago Dei MCC provides pastoral guidance, via the pastor or pastoral designee, of a spiritual nature for those seeking to be renewed, equipped and strengthened in their relationship with God and in Christian ministry.

Imago Dei MCC does not provide psychiatric or mental health counseling. Imago Dei MCC believes that this type of counseling can be very beneficial when indicated but Imago Dei MCC is limited in license to guidance of a spiritual nature only. Referrals to professional, licensed psychotherapists in the community will be provided upon request or when indicated.

Imago Dei MCC reserves the right to bring to a close any on-going spiritual guidance if the pastor or pastoral designee finds the needs of the recipient exceed the limits of spiritual guidance. At that time, every reasonable effort will be made to assist the recipient in accessing competent, professional psychotherapy, should he or she desire to pursue further support more amenable to their current issues and challenges.

Furthermore, Imago Dei MCC provides for the following LIMITS on confidentiality of pastoral guidance. The Pastor or pastoral designee reserves the right to take appropriate and reasonable measure to ensure the safety of the recipient or others:

- If and when information is disclosed regarding any actual or suspected abuse or neglect of a person under the age of 18.
- If and when information is disclosed regarding any suicidal plan or intent on part of the recipient.

Revision #: 2.01	Supersedes: #9[01] Sep 2001	Date: 11/19/06
------------------	-----------------------------	----------------

GENERAL ADMINISTRATION

- If and when information is disclosed regarding any homicidal plan or intent on the part of the recipient.

The information shared by the recipient in the arena of spiritual guidance will be held in confidence within the pastoral staff. Church Leadership (including but not limited to Congregational Care, Board of Directors, Regional Elder, Formation Candidates and Clergy Candidates) of Imago Dei Metropolitan Community Church will be consulted on issues of safety, if needed.

7.6 Preschool

See also Policy 2.3 *Prevention of Children and Youth Abuse*.

7.6.1 Preschool Sunday School Policy

Administrative Policies			
Chapter:	7 MINISTRY	Issued by:	Policy Committee
Section:	7.6.1 Preschool Sunday School Policy	Approved:	
Effective Date:	06/01/07	Supersedes:	

For the purpose of these policies, caregiver means the adult whom the parent/guardian has entrusted with the care of his or her child. It could be a parent, grandparent, aunt, uncle or friend.

1. A teacher will avoid being alone in a room with a single student, whenever possible. A teacher should not send an older student off with a younger student to a room by themselves.
2. The door of the nursery will be left open.
3. If a young child needs assistance in the bathroom, a female teacher should assist. The child is to be asked what assistance is required. The door of the bathroom will be left slightly ajar.
4. If a child is distressed, seems uncomfortable or requests to join a care-giver, the care-giver will be asked to come downstairs or the child will be taken upstairs to the caregiver by another adult or older child if an adult is not available. The caregiver will escort a young child downstairs if the child wishes to return.
5. If a child is hurt, the caregiver will be notified immediately if any first aid is required. If the injury is life threatening, the teacher will ensure that the ambulance is notified and then the caregiver will be contacted. In all other

Revision #: 2.01	Supersedes: #9[01] Sep 2001	Date: 11/19/06
------------------	-----------------------------	----------------

GENERAL ADMINISTRATION

circumstances, the caregiver will be notified directly after worship. In all cases, an Accident Report Form will be completed with one copy to the caregiver and the other to the Supervisor.

6. If a child is at church without the caregiver, a consent form signed by the parent must be on file and a teacher or Supervisor must be verbally notified of the child's presence by the parent.
7. Corporal punishment is prohibited.
8. Children who exhibit unruly behavior will be taken aside, asked to correct the behavior and will have consequences of future problems explained to them.
9. If the child continues to behave in an unruly manner, the child is to be sent to his or her caregiver, and the teacher will talk privately with the caregiver after worship or follow up with a phone call to the parent. The teacher is to advise their supervisor of the child's behavior and follow-up action taken.
10. If the child is a behavior problem over a period of time, the Supervisor will discuss the situation with the parent.
11. In the case of a teacher being under the age of 18, an adult, aged 18 or older, must be present.
12. In case of fire, the teachers will evacuate the students following the church's Fire Procedure Plan.

7.7 Children

See also Policy 2.3 *Prevention of Children and Youth Abuse*.

7.7.1 Children Sunday School Policy

Administrative Policies			
Chapter:	7 MINISTRY	Issued by:	Policy Committee
Section:	7.7.1 Children Sunday School Policy	Approved:	
Effective Date:	06/01/07	Supersedes:	

For the purpose of these policies, caregiver means the adult whom the parent/guardian has entrusted with the care of his or her child. It could be a parent, grandparent, aunt, uncle or friend.

1. A teacher will avoid being alone in a room with a single student, whenever possible. A teacher should not send an older student off with a younger student to a room by themselves.

Revision #: 2.01	Supersedes: #9[01] Sep 2001	Date: 11/19/06
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GENERAL ADMINISTRATION

2. If a young child needs assistance in the bathroom, a female teacher should assist. The child is to be asked what assistance is required. The door of the bathroom will be left slightly ajar.
3. If a child is distressed, seems uncomfortable or requests to join a care-giver, the care-giver will be asked to come downstairs or the child will be taken upstairs to the caregiver by another adult or older child if an adult is not available. The caregiver will escort a young child downstairs if the child wishes to return.
4. If a child is hurt, the caregiver will be notified immediately if any first aid is required. If the injury is life threatening, the teacher will ensure that the ambulance is notified and then the caregiver will be contacted. In all other circumstances, the caregiver will be notified directly after worship. In all cases, an Accident Report Form will be completed with one copy to the caregiver and the other to the Supervisor.
5. If a child is at church without the caregiver, a consent form signed by the parent must be on file and a teacher or Supervisor must be verbally notified of the child's presence by the parent.
6. Corporal punishment is prohibited.
7. Children who exhibit unruly behavior will be taken aside, asked to correct the behavior and will have consequences of future problems explained to them.
8. If the child continues to behave in an unruly manner, the child is to be sent to his or her caregiver, and the teacher will talk privately with the caregiver after worship or follow up with a phone call to the parent. The teacher is to advise their supervisor of the child's behavior and follow-up action taken.
9. If the child is a behavior problem over a period of time, the Supervisor will discuss the situation with the parent.
10. In the case of a teacher being under the age of 18, an adult, aged 18 or older, must be present.
11. In case of fire, the teachers will evacuate the students following the church's Fire Procedure Plan.

7.8 Youth

See also Policy 2.3 *Prevention of Children and Youth Abuse*.

7.8.1 Youth Sunday School Policy

Administrative Policies

Revision #: 2.01	Supersedes: #9[01] Sep 2001	Date: 11/19/06
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GENERAL ADMINISTRATION

Chapter:	7 MINISTRY	Issued by:	Policy Committee
Section:	7.8.1 Youth Sunday School Policy	Approved:	
Effective Date:	06/01/07	Supersedes:	

For the purpose of these policies, caregiver means the adult whom the parent/guardian has entrusted with the care of his or her child. It could be a parent, grandparent, aunt, uncle or friend.

1. A teacher will avoid being alone in a room with a single student, whenever possible. A teacher should not send an older student off with a younger student to a room by themselves.
2. If a child is hurt, the caregiver will be notified immediately if any first aid is required. If the injury is life threatening, the teacher will ensure that the ambulance is notified and then the caregiver will be contacted. In all other circumstances, the caregiver will be notified directly after worship. In all cases, an Accident Report Form will be completed with one copy to the caregiver and the other to the Supervisor.
3. If a child is at church without the caregiver, a consent form signed by the parent must be on file and a teacher or Supervisor must be verbally notified of the child's presence by the parent.
4. Corporal punishment is prohibited.
5. Children who exhibit unruly behavior will be taken aside, asked to correct the behavior and will have consequences of future problems explained to them.
6. If the child continues to behave in an unruly manner, the child is to be sent to his or her caregiver, and the teacher will talk privately with the caregiver after worship or follow up with a phone call to the parent. The teacher is to advise their supervisor of the child's behavior and follow-up action taken.
7. If the child is a behavior problem over a period of time, the Supervisor will discuss the situation with the parent.
8. In the case of a teacher being under the age of 18, an adult, aged 18 or older, must be present.
9. In case of fire, the teachers will evacuate the students following the church's Fire Procedure Plan.

7.9 Adults

Administrative Policies			
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GENERAL ADMINISTRATION

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This section for future use.

7.10 Small Groups

Administrative Policies			
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While group members will not repeat what is said in the meeting outside of the meeting. Group Leaders may consult with their Small Group Coach or the Pastor regarding pastoral needs of group members.

7.11 Benevolence

Administrative Policies			
Chapter:	7 MINISTRY	Issued by:	Policy Committee
Section:	7.11 Benevolence	Approved:	
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7.12 Activities Center

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7.13 World Missions

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