

2015 Financial Policies and Procedures of Holston Presbytery, Inc.

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§1. General Provisions

The Presbyterian Church (U.S.A.), (“PCUSA”) is an unincorporated body of Reformed Christians, who have agreed to conduct worship and other religious activities in conformity with the then current version of the Presbyterian Church (U.S.A.) Constitution, which contains among other things, in its *Book of Order*, a Form of Government setting forth a detailed formal structure of the Church. As an ecclesiastical organization, PCUSA does not exist under any federal law. Central to the structure of PCUSA is the concept of governing bodies. The General Assembly is the national governing body; the synod is the next regional governing body, composed of presbyteries; the presbytery is the next regional governing body, composed of congregations; and the session is the governing body of congregations. Holston Presbytery is a middle-governing body of the Presbyterian Church (USA)

Holston Presbytery of The Presbyterian Church (U.S.A.), Inc. is a corporate entity of Holston Presbytery and is a tax exempt religious organization under section 501(c)(3) of the Internal Revenue Code.

Holston Presbytery follows a cash basis of accounting. These financial policies and procedures of Holston Presbytery, Inc. represent the organization’s best attempt to fully observe all Scriptural, ethical, constitutional, legal and financial standards in pursuit of the stated purpose of Holston Presbytery. The policies and procedures contained in this document supersede all previous financial policies and procedures.

In 1998 the 210th General Assembly of the Presbyterian Church (USA) adopted a Professional Code of Ethics entitled, *Standards of Ethical Conduct*, which is commended as a model to synods, presbyteries and congregations for study and approval.

These financial policies and procedures may be withdrawn or changed at any time without notice by actions of the Holston Presbytery upon recommendation of the Stewardship and Budget Committee. All previous policies and procedures, to the extent that they are inconsistent with this document, are hereby revoked.

These financial policies and procedures shall at all times comply with the requirements of the *Book of Order* of the Presbyterian Church (U.S.A.). To the extent that there is any difference, the *Book of Order* shall control and the financial policies and procedures shall be deemed amended in accordance with those requirements.

Relevant portions of the PCUSA *Book of Order* and the Holston Presbytery *Manual of Administrative Operations* are cited below.

A. The Constitution of the Presbyterian Church (USA) *Book of Order*

G-4.0101 Incorporation and Power

Where permitted by civil law, each congregation shall cause a corporation to be formed and maintained. If incorporation is not permitted, individual trustees shall be elected by the congregation. Any such individual trustees shall be elected from the congregation’s members in the same manner as those elected to the ordered ministries of deacon and ruling elder. Terms of service shall be governed by the provisions of G-2.0404.

The corporation so formed, or the individual trustees, shall have the following powers: to receive, hold, encumber, manage, and transfer property, real or personal, for the congregation, provided that in buying, selling, and mortgaging real property, the trustees shall act only after the approval of the congregation, granted in a duly constituted meeting; to accept and execute deeds of title to such property; to hold and defend title to such property; to manage any permanent special funds for the furtherance of the purposes of the congregation, all subject to the authority of the session and under the provisions of the Constitution of the Presbyterian Church (U.S.A.). The powers and duties of the trustees shall not infringe upon the powers and duties of the session or the board of deacons.

Where permitted by civil law, each presbytery, synod, and the General Assembly shall cause a corporation to be formed and maintained and shall determine a method to constitute the board of trustees by its own rule. The corporation so formed, or individual trustees, shall have the following powers: to receive, hold, encumber, manage, and transfer property, real or personal, for and at the direction of the council.

G-4.0203 Church Property Held in Trust

All property held by or for a congregation, a presbytery, a synod, the General Assembly, or the Presbyterian Church (U.S.A.), whether legal title is lodged in a corporation, a trustee or trustees, or an unincorporated association, and whether the property is used in programs of a congregation or of a higher council or retained for the production of income, is held in trust nevertheless for the use and benefit of the Presbyterian Church (U.S.A.).

G-3.0106 Administration of Mission

Mission determines the forms and structures needed for the church to do its work.

Administration is the process by which a council implements its decisions. Administration enables the church to give effective witness in the world to God's new creation in Jesus Christ and strengthens the church's witness to the mission of the triune God.

Councils higher than the session may provide examples of policies and procedures that may be gathered into advisory handbooks. These examples illumine practices required by the Constitution but left to councils for specific implementation. Such handbooks may also offer information that enhances or secures the ministry of the particular council.

Each council shall develop a manual of administrative operations that will specify the form and guide the work of mission in that council.

A council may delegate aspects of its tasks to such entities as it deems appropriate, provided that those entities remain accountable to the council.

The administration of mission demonstrates the unity and interdependence of the church, in that councils share with one another responsibilities, rights, and powers (F-3.0203). Through their members and elected commissioners, lower councils participate in planning and administration of the work of higher councils, and in consultation between bodies concerning mission, budget, staffing and fair employment practices, and matters of equitable compensation.

The funding of mission similarly demonstrates the unity and interdependence of the church. The failure of any part of the church to participate in the stewardship of the mission of the whole church diminishes that unity and interdependence. All mission funding should enable

the church to give effective witness in the world to God's new creation in Jesus Christ, and should strengthen the church's witness to the mission of God.

Each council above the session shall prepare a budget for its operating expenses, including administrative personnel, and may fund it with a per capita apportionment among the particular congregations within its bounds. Presbyteries are responsible for raising their own funds and for raising and timely transmission of per capita funds to their respective synods and the General Assembly. Presbyteries may direct per capita apportionments to sessions within their bounds, but in no case shall the authority of the session to direct its benevolences be compromised.

G-3.0112 Insurance

Each council shall obtain property and liability insurance coverage to protect its facilities, programs, staff, and elected and appointed officers.

G-3.0113 Finances

Each council shall prepare and adopt a budget to support the church's mission within its area.

A full financial review of all financial books and records shall be conducted every year by a public accountant or committee of members versed in accounting procedures. Reviewers should not be related to the treasurer(s). Terminology in this section is meant to provide general guidance and is not intended to require or not require specific audit procedures or practices as understood within the professional accounting community.

B. Holston Presbytery *Manual of Administration Operations*

§1. Purpose of Holston Presbytery

To proclaim Jesus Christ as Savior and Lord, to serve Christ by helping the Presbyterian congregations within its boundaries to serve Him, to coordinate the Church's mission to which Holston Presbytery itself is called, and to represent the Presbyterian Church (USA) for its own members and to non-Presbyterians in this region as a witness for Jesus Christ.

§6. Officers

Treasurer and Assistant Treasurer

A Treasurer and Assistant Treasurer shall be nominated by the Committee on Nominations and shall serve for a term of three years. The Treasurer and Assistant Treasurer may be elected for additional terms by the Presbytery. The Stated Clerk may serve as Assistant Treasurer.

The Treasurer and Assistant Treasurer shall be bonded or insured. The amount of the bond or insurance shall be set by the Administration and Budget Committee and approved by the General Mission Board.

§7. Organization

General Mission Board

Purpose: The purpose of the General Mission Board is to facilitate the presbytery's work and to regularly review the relationship between the presbytery's structure and its mission (G-3.0106).

Authority and Responsibilities: The General Mission Board functions under the authority and direction of the Presbytery. The General Mission Board is responsible for keeping under observation the total work of the presbytery, ensuring the fullest use of its resources both human and material and recommending and initiating action whenever needed.

Moderator: The Moderator of the General Mission Board shall be the immediate past-Moderator of Presbytery. A ruling elder elected Moderator of the General Mission Board shall be enrolled as a member of the Presbytery for the term of office, whether or not commissioned by his or her session. In addition to the usual duties of a Moderator, the Moderator of the General Mission Board shall make short term appointments when the normal elective process cannot be followed.

Membership: The General Mission Board shall be composed of the Moderator of the General Mission Board, the current Moderator of the Presbytery, the Vice-Moderator of the Presbytery, the President of the Trustees, three members-at-large (nominated by the Committee on Nominations), the moderator of all committees of Presbytery, and the President of the Presbyterian Women's Organization. Members without vote shall be the Executive Presbyter/Stated Clerk, the Treasurer, and other Presbytery staff persons. The Permanent Judicial Commission is not represented on the General Mission Board.

The General Mission Board members-at-large shall be elected for a three year term in three classes of one person each.

Meetings: The General Mission Board shall meet at least ten days prior to all stated meetings of the Presbytery. Special meetings of the General Mission Board shall be at the call of the Moderator of the General Mission Board or at the direction of the Presbytery.

Quorum: Seven voting members of the General Mission Board shall constitute a quorum.

Organization: The General Mission Board is responsible for its own organization. It shall have the authority to appoint persons for special responsibilities, call in resource persons, and form task groups from outside its own membership when needed.

Functions: The General Mission Board shall:

At the November meeting, review Presbytery goals for the next year and objectives of the committees in achieving the goals.

Prepare and adopt a budget to support the Presbytery's mission.

Coordinate the work of the committees in carrying out the goals and objectives of the Presbytery, including:

Approve objectives and areas of responsibility.

Review strategies and approve procedures.

Review reports to Presbytery. General Mission Board may recommend to the Presbytery a substitute report.

Recommend the date, location, and items to be docketed for meetings of Presbytery.

Continually monitor Presbytery meetings for effectiveness.

Recommend to the Presbytery position descriptions received from the Administration and Budget Committee for all presbytery elected staff after consultation with the appropriate agency of Synod.

Recommend to the Presbytery calls of the Holston Presbytery staff with concurrence of the Committee on Ministry after consultation with the appropriate agency of Synod.

Approve the engagement of paid part-time persons on the recommendation of the Administration and Budget Committee in consultation with the Executive Presbyter when deemed appropriate to have certain functions usually performed by the presbytery staff supplied by part-time professional persons or by qualified volunteers.

Make recommendations to the presbytery about the deployment of persons and the use of property for the coming year together with any suggested improvements. Such recommendations shall originate in the Administration and Budget Committee.

Assign responsibility for publicity and communication about the work of the Presbytery.

Develop, maintain, review and adopt a Handbook of Policies and Procedures approved by presbytery containing:

- Personnel policies and procedures recommended by the Administration and Budget Committee;
- Financial policies and procedures recommended by the Stewardship and Budget Committee;
- Preparation for Ministry policies and procedures recommended by the Committee on Preparation for Ministry;
- Committee on Ministry policies and procedures recommended by the Committee on Ministry.

Through the Church Records Subcommittee, regularly review Session Records.

Notify churches whose Session records are to be submitted for review of time and place.

Correspond with churches whose records were not submitted for review as requested; learn the reasons for such failure to submit records, and report reasons to the next stated meeting.

With the assistance of the Executive Presbyter, recommend to the Committee on Stewardship and Budget proposed monies to higher PCUSA governing bodies. Also, prepare the general benevolence request to higher PCUSA governing bodies.

Committees—General

Applicability—Unless otherwise specifically stated, the provisions of this section apply to all committees.

List of Committees—The work of the presbytery shall be carried out through the following:

- Committee on Nominations
- Committee on Representation
- Committee on Ministry
- Committee on Preparation for Ministry
- Mission and Evangelism Committee
- Discipleship Committee

Administration and Budget Committee
Holston Presbytery Camp and Retreat Center Committee
Standing Committees

Committee on Stewardship and Budget

Purpose—To foster stewardship, to prepare the General Mission Budget for Holston Presbytery and to evaluate all requests for financial appeals or campaigns.

Functions—The Committee on Stewardship and Budget shall:

Encourage the local churches in the intelligent stewardship of their local resources of time, talent, and money through a program of stewardship education.

Provide the local churches with challenges in terms of their support of the General Mission Program.

Prepare budgets for the General Mission Program of the presbytery for approval by the General Mission Board and the presbytery.

Evaluate for the General Mission Board all requests for financial appeals or campaigns within Holston Presbytery.

Monitor the effects of such appeals and campaigns on the giving patterns within the churches.

Trustees of Presbytery

The Trustees of Holston Presbytery shall be composed of three teaching elders and three ruling elders, and shall be nominated by the Committee on Nominations every even-numbered year at the December stated meeting of the Presbytery, and shall take office January 1. The term of each trustee shall be six years. Trustees shall be elected in three classes with two trustees in each class. When established for the first time, one class shall serve for two years, the second class shall serve for four years, and the third class shall serve for six years. Any vacancy due to any other cause may be filled by the presbytery at any meeting thereof to satisfy the unexpired term. Trustees may serve two successive terms maximum.

The trustees shall be incorporated and shall be organized as a president, vice-president, and a secretary/treasurer who shall be nominated by the Committee on Nominations and elected by the Presbytery. The charter of the trustees shall be approved by the presbytery on recommendation of the General Mission Board. An annual meeting of the trustees shall be held in September each year.

In accordance with G-4.0101, the trustees are empowered to have and to hold in trust for the presbytery such real estate, monies held in trust, and properties as may be the property of the presbytery or held by it under legacies and bequests in behalf of the charitable or other objects under the control of Holston Presbytery. Under the direction of the presbytery, the trustees shall supervise, control, collect, invest, and disburse whatever the presbytery shall entrust to them and shall report to the presbytery at each December, at such other times as are expedient, and at any time required by the presbytery.

The trustees shall establish and maintain such records of real estate, monies in trust, and properties as are needed to establish the origin of the

real estate, monies, or property and any restrictions on its use. Unless prohibited by the terms of a trust, the trustees shall transfer to the appropriate operating account all money obtained from the sale of real estate or property or money authorized for operations from monies held in trust. The trustees shall administer and maintain the real estate and other property of Holston Presbytery including an annual report to the March stated meeting of the Presbytery on the status of all monies in trust and all properties held for Holston Presbytery.

§2. Financial Accounts

All financial accounts, including signatories, are established upon the authorization of the Presbytery General Mission Board or the Presbytery Trustees by Corporate Resolution, where appropriate.

A. Bank Accounts

Holston Presbytery maintains one interest-bearing, no fee, checking (sweep) account with Citizens Bank of the Tri-Cities.

The account signatories are: the Treasurer; the Assistant Treasurer; and the Director of Communications. Two signatures are required for all checks. In addition, disbursements from the account may be made by electronic funds transfer (EFT), using a unique password key assigned by the bank for the Treasurer only.

The account is composed of both restricted and non-restricted funds.

Restricted funds may be established by action of the presbytery or by action of a particular donor. Money from restricted funds may be used, in accordance to their restriction, by the Holston Presbytery General Mission Board (in the General Mission Budget) or by the appropriate presbytery committee which has oversight of that particular ministry area.

Non-restricted funds serve as reserve operating funds for Holston Presbytery. A minimum balance of three-month's operating expenses is suggested for non-restricted funds.

1. Restricted Funds held at Citizens Bank

- 10111 · Select Monies (Designated caused outside the GMB)
- 10211 · Hattie Farthing Fund (Donor designated)
- 10320 · Holston Seminary Student Fund (Donor designated)
- 10410 · Global Mission Fund (World-Wide Mission Committee)
- 10415 · Brazil Mission Trip (World-Wide Mission Committee)
- 10420 · 5 Cents-a-Meal Local (Ethical Issues and Human Needs Committee)
- 10421 · 5 Cents-a-Meal International (Ethical Issues and Human Needs)
- 10530 · Indian Ridge Payment
- 10640 · EIHN - Restoring Creation (Ethical Issues and Human Needs Committee)
- 10712 · Ministry - Hawkins County (Church Development and Evangelism)
- 10714 · Church Hill – Undesignated (Church Development and Evangelism)

10752 · New Church Development Designated (Church Development and Ev.)
 10755 · Synod NCD Money ((Church Development and Evangelism)
 11861 · Williams Capital Fund Interest (Church Development and Evangelism)
 11862 · Williams Program Fund Interest (Church Development and Evangelism)
 11910 · Honoraria – Executive Presbyter
 15000 · Charitable Gift Annuity (Donor designated)
 20210 · Pastoral Care (Committee on Ministry)
 20531 · Youth Triennium (Youth and Young Adult Committee)
 20710 · Church Development (Church Development and Evangelism)
 20750 · New Church Development (Church Development and Evangelism)
 20780 · Evangelism (Church Development and Evangelism)
 20911 · Equipment Reserve (Administration and Budget Committee)
 21810 · Devries Scholarship Fund (Committee on Preparation for Ministry)
 21820 · Grigsby Scholarship (Committee on Preparation for Ministry)
 21830 · Braziel Scholarship (COM and CPM)
 21840 · Dixon Scholarship (Committee on Preparation for Ministry)
 21881 · Ninth Street Loan Fund (Church Development and Evangelism)

2. Non-restricted (Reserve) Funds held at Citizens Bank
 10000 · Checking Citizens Bank Other

B. Investment Accounts

Holston Presbytery has investment accounts with The Presbyterian Church (USA) Foundation and The Public Foundation for Stewardship Advancement, Inc.

The investments with the Presbyterian Church (USA) Foundation are in New Covenant Mutual Funds, a subsidiary of the PCUSA Foundation, which offers five distinct funds: Growth Fund; Balanced Growth Fund; Income Fund; Balanced Income Fund; and Treasury Obligations Fund.

The investments with The Public Foundation for Stewardship Advancement, Inc. (a public, non-profit, corporation) are contractual.

All of the investment accounts are restricted funds established by action of the presbytery or by action of a particular donor.

1. Restricted Funds held by The Presbyterian Church (USA) Foundation
 30211 · Hattie Farthing Fund (Balanced Income Fund)
 30710 · Church Development (Balanced Income Fund)
 30730 · Small Church Fund (Balanced Income Fund)
 30750 · New Church Development (Balanced Income Fund)
 31820 · Grigsby Scholarship (Balanced Income Fund)
 31830 · Braziel Scholarship (Balanced Income Fund)
 31840 · Dixon Scholarship (Balanced Income Fund)
 31870 · Pattie Bushong Fund (Income Fund, Balance Income Fund, Money Mkt)
 31880 · Robinson Fund (Balanced Income Fund)

31881 · Ninth Street Loan Fund (Balanced Growth Fund, Treasury Obligations)
31882 · Ninth Street Scholarship (Balanced Growth Fund, Treasury Obligations)
31883 · Tusculum College Endowment (Balanced Income Fund)

2. Restricted Funds held by The PFSA, Inc.
The investments with The Public Foundation for Stewardship Advancement, Inc. (a public, non-profit, corporation) are contractual.

C. Safe Deposit Box
Holston Presbytery maintains a safe deposit box at Citizens Bank of the Tri-Cities, 2240 E. Stone Drive, Kingsport, Tennessee. The keys to the safe deposit box are kept by the presbytery Treasurer in a locked location.

D. Property Accounts
Holston Presbytery owns three pieces of property: Gray's Chapel (Roan Mountain); Campus Ministry House (Johnson City); and Holston Presbytery Camp and Conference Center (Banner Elk) which is held in the name of Holston Presbytery Camp and Conference Center, Inc., a subsidiary of Holston Presbytery, Inc.

E. Leases
Holston Presbytery maintains one lease with Waverly Road Presbyterian Church for the use of the Kingsport office. The lease is regularly reviewed by the Administration and Budget Committee of Holston Presbytery.

F. Credit Accounts/Accounts Payable
Holston Presbytery maintains VISA credit card accounts through Citizens Bank of the Tri-Cities for individual staff in the Kingsport office that are used strictly for budgeted business related expenses and are paid in-full each month.

No other credit accounts, lines of credit, or installment accounts are held by Holston Presbytery.

G. Accounts Receivable
When Holston Presbytery has accounts receivable, the details of those accounts receivable are listed in promissory notes, minutes, and other documents, including the financial statements.

§3. Budget

A. General Mission Budget
The General Mission Budget is the annual operating budget of Holston Presbytery, established by the Holston Presbytery General Mission Board, upon recommendation of the Stewardship and Budget Committee. The General Mission Board has the authority to approve, adopt, and amend the General Mission Budget at any time throughout the fiscal year.

B. Restricted Funds Budget
Money from restricted funds may be used, in accordance to their restriction, by the Holston Presbytery General Mission Board (in the General Mission Budget) or by the

appropriate presbytery committee which has oversight of that particular ministry area.

§4. Income

A. Contributions

All general contributions to Holston Presbytery are from constituent churches, paid by check, and mailed through the U.S. Postal Service. Church contributions are accompanied by a "Receipts from Church" form that indicates how the contribution is to be used.

When checks are received, the Treasurer records each check in a daily register, and puts the unendorsed checks in a locked, fireproof, safe box until they are deposited. Checks are endorsed when deposits are made. Deposits are made to the Citizens Bank of the Tri-Cities checking account on a regular basis.

1. Undesignated Contributions

All undesignated contributions go toward the General Mission Budget of Holston Presbytery.

2. Designated Contributions

All designated contributions are handled according to the following: (1) all designated gifts to purposes outside the presbytery General Mission Budget are passed through to those purposes in their entirety; and (2) all designated gifts to purposes within the presbytery General Mission Budget are used for those purposes only in their entirety, utilizing the designated gifts first and then undesignated gifts, if needed, to meet the General Mission Budget commitment for that purpose.

3. Special Offerings

Special offerings are authorized by the presbytery through the Holston Presbytery General Mission Board.

The presbytery has authorized the following special offerings:

a) 5¢-a-Meal Offering

This special offering is collected at all stated presbytery meetings and is designated for the 5¢-a-Meal grant program that is administered by the Ethical Issues and Human Needs Committee. The amount of the collected offering is announced at the stated meeting prior to adjournment.

b) Pastoral Care Fund Offering

This special offering is collected at all services of pastoral ordinations and pastoral installations for the Pastoral Care Fund (used for emergency needs of church professionals) that is administered by the Committee on Ministry.

4. Per Capita Apportionment

PCUSA governing bodies above the session (i.e. the presbytery, the synod, and the General Assembly) may fund their operating budgets with a per

capita apportionment that is assessed among the particular churches within its bounds.

Holston Presbytery does not fund its General Mission Budget with a per capita apportionment assessed among its particular churches. Holston Presbytery, however, is responsible for the timely remittance of per capita funds to the higher governing bodies (BOO G-9.0404d)

- B. Investment/Interest Income
All investment/interest income from non-restricted funds go toward the General Mission Budget.

All investment/interest income from restricted funds go toward the particular designation of the restricted fund.

§5. Expenses

- A. General Mission Budget

The General Mission Budget is the annual operating budget of Holston Presbytery, established by the Holston Presbytery General Mission Board, upon recommendation of the Stewardship and Budget Committee. The General Mission Board has the authority to approve, adopt, and amend the General Mission Budget at any time throughout the fiscal year.

The General Mission Budget is organized according to the various presbytery committees.

- 1. Committee Expenses

Each presbytery committee is responsible for the disbursement of its particular budget. Committee expenses are payable upon request of the committee moderator to the presbytery Treasurer, using the Committee Expense Voucher with supporting documentation. Committee expenses are generally paid upon receipt of the voucher.

- 2. Staff Expenses

- a) Payroll

Staff payroll is paid in accordance with the General Mission Budget and the Holston Presbytery Personnel Policy. Each month has two payroll periods, which is disbursed on the 5th and 20th (or the last business preceding the 5th and 20th).

- (1) Electronic Funds Transfer (EFT)

Staff payroll is made by electronic funds transfer (EFT), by the staff person's previous authorization, into a designated bank account.

- (2) 403(b) Plan

Staff are eligible to participate in an employee deferred-compensation 403(b) plan. Holston Presbytery has adopted the Retirement Savings Plan of Board of Pensions of the

Presbyterian Church (USA) as the only 403(b) plan for employees.

- (3) Flexible Spending Plan
Staff are eligible to participate in an employee flexible spending plan for qualified expenses.
- (4) Benefits
Employees accrue employer provided benefits (e.g. vacation, paid sick leave, paid holidays, healthcare) as provided in the personnel policy of Holston Presbytery.
- (5) Payroll Taxes
Employer and employee payroll taxes are withheld and paid on each employee in accordance with the IRS rules and regulations.

- b) Reimbursed Business Expenses
Holston Presbytery staff persons are reimbursed for regular budgeted expenses they incur in the fulfillment of their employment responsibilities. Staff reimbursed business expenses are payable upon request of the staff person to the presbytery Treasurer, using the Staff Expense Voucher with supporting documentation. Staff reimbursed business expenses are paid to staff by electronic funds transfer (EFT) on the last business day of each month.

- B. Restricted Funds
Money from restricted funds may be used, in accordance to their restriction, by the Holston Presbytery General Mission Board (in the General Mission Budget) or by the appropriate presbytery committee which has oversight of that particular ministry area.

§6. Planned Giving
Planned giving is encouraged within the constituent churches of Holston Presbytery.

§7. Financial Records

- A. Access
The presbytery Treasurer has exclusive access to the locked and/or password protected financial records of Holston Presbytery. Constituents of Holston Presbytery may view the financial records in the presence of the Treasurer.

- B. Reports
Full financial reports are distributed in the following ways: (1) at each stated meeting of the presbytery; (2) at each presbytery committee meeting; (3) via quarterly contributor receipts; and (4) upon request.

The minutes of each presbytery meeting contain the full financial reports, and are available in print and on the Holston Presbytery website (www.holstonpresbytery.org).

- C. **Location**
The financial records of Holston Presbytery (including all checks, deposit records, insurance policies, tax documents, etc.) are locked and/or password-protected in physical and electronic files located in the Kingsport office. Offsite backup copies of the electronic financial files are made daily.

- D. **Insurance**
Holston Presbytery maintains property and liability insurance, including employee dishonesty coverage, which is reviewed annually by the Trustees (BOO G-3.0112).

- E. **Annual Financial Review**
A full financial review of the Holston Presbytery financial records is performed annually, as authorized by the Stewardship and Budget Committee. (BOO G-3.0113). A summary of the financial review is included in the minutes of the presbytery. Full copies of the financial review are available upon request.

§8. Appendix

Particular Churches Exempt from *Book of Order* G-4.0208

| Church Name | Date of Action |
|--|----------------|
| Bethel Presbyterian Church, Kingsport | 12/1/1984 |
| Blountville Presbyterian Church | 3/12/1985 |
| Cedarview Presbyterian Church | 6/17/1984 |
| Cold Spring Presbyterian Church | 6/8/1984 |
| Colonial Heights Presbyterian Church | 1/10/1991 |
| Covenant Presbyterian Church, Johnson City | 12/1/1984 |
| Fairmount Presbyterian Church | 12/6/1984 |
| First Presbyterian Church, Church Hill | 2/23/1986 |
| First Presbyterian Church, Jefferson City | 12/7/1985 |
| First Presbyterian Church, Johnson City | 6/6/1986 |
| First Presbyterian Church, Kingsport | 8/28/1985 |
| First Presbyterian Church, Morristown | 6/24/1985 |
| Lynn Garden Presbyterian Church | 7/26/1984 |
| Meadowview Presbyterian Church | 6/24/1984 |
| New Bethel Presbyterian Church | 11/2/1986 |
| New Ebenezer Presbyterian Church | 7/22/1984 |
| Newport Presbyterian Church | 8/11/1985 |
| Rogersville Presbyterian Church | 1/29/1984 |
| Rosemont Presbyterian Church | 12/6/1986 |
| Shady Valley Presbyterian Church | 6/8/1984 |
| Shenandoah Presbyterian Church | 5/27/1984 |
| Strawberry Plains Presbyterian Church | 12/4/1990 |
| Thomas Memorial Presbyterian Church | 10/23/1983 |
| Waverly Road Presbyterian Church | 12/6/1986 |
| Weaver Presbyterian Church | 6/8/1984 |
| West Ridge Presbyterian Church | 5/20/1984 |
| Whitesburg Presbyterian Church | 12/1/1984 |
| Windsor Avenue Presbyterian Church | 6/6/1986 |