

*Northwest Coast Presbytery
Seattle Presbytery*

**MANUAL
FOR
CLERKS OF SESSION &
SESSION MODERATORS
2019**



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Introduction

This manual was originally written for Clerks of Session, who as quiet servants of the church, have traditionally managed much of the business of the session and the ministries of our churches. While the manual is “clerk centric,” much of the responsibility of the clerk involves the moderator and all of the members of the session. It makes sense, therefore, to share this manual with the entire session.

Clerks are unique and important group of people in the Presbyterian Church (U.S.A.). The *Book of Order* mandates that each governing body of the PC(U.S.A.) have a moderator and a clerk. Clerks of Presbyteries, Synods, and the General Assembly are called Stated Clerks. Those serving Sessions are called Clerks of Session.

As clerk, you will record a good deal of the history of your church as you write the session minutes. Future generations will learn what your church did to further Christ’s mission in the world by reading the minutes you write. The minutes are the very tool that allows ministry to happen. It follows then, that it is important that you keep accurate records of all the proceedings in session meetings and in congregational meetings.

This manual has been prepared to provide Clerks of Session, moderators, and session members with information and examples to assist them in their work and to insure that they have easily accessible information about what must be included in the session record books. It has been prepared by drawing on information in the *Book of Order*, *Roberts Rules of Order* and in various manuals for clerks of session throughout our denomination. Thanks go to the faithful Clerks at all levels who have shared their experience and service.

If you have any questions, or need assistance, please feel free contact me at any time. I am here to help you in any way we can.



Rev. Dean Strong, Stated Clerk
Presbyteries of Seattle & Northwest Coast
Synod of Alaska Northwest

Required Resources Cited in this Manual:

PCUSA Book of Order, latest Edition
Abbreviations from the Book of Order are G-X.XXX

Roberts Rules of Order, 11th Ed.
Abbreviations from Roberts Rules of Order, “RONR 11th Ed. p. x.

Responsibility, Power, Delegation and Documentation

Why Accurate Minutes and Records are Important

A fundamental principle of the PCUSA is that it is a hierarchical organization, but that hierarchy is made up of groups rather than individuals. In a word, the Reformed Tradition replaced the Pope and bishops with groups, believing that diverse bodies of elders could better discern the will of God for the church, and perhaps protect it from the corruption of individuals that had become so prevalent at the time of the Reformation. In the Presbyterian Church, individual leaders—pastors, session members, executives of the various councils, moderators, clerks, treasurers, etc.— can *never* – well almost never – exercise power or authority on their own (except for one small exception for pastors, noted below). They can only carry out the actions or directions of a council or exercise authority that has been directly and specifically delegated by a council.

Authority, power and the delegation of either can only be accomplished by a vote of a council, and any action of a council can only be executed if it is properly recorded in the "full record of the proceedings" of that council, i.e. the minutes. Therefore:

1. Meeting minutes are important because they are the “proof” that an action is authorized; they provide the official documentation that an action can be executed.
2. Every action taken in a presbyterian church must have a recorded "trail" that leads back to the vote that authorized it. There are a variety of forms in which authority to take action is granted, but all of them must be traceable to the session minutes. This is especially important if questions arise about liability and insurance coverage.

The **session** has the sole “responsibility and power” for *everything* that happens in a PCUSA church, except:

The pastor has the authority to select the scriptures to be read in public worship, the version of the Bible that is used, the content of the sermon (W-3.03), the prayers, "selection of the music to be sung, printed worship aides or media . . . and the use of drama, dance and other art forms in a particular service of worship." W-2.0304. The pastor, commissioned pastor, associate pastors, nor the moderator of the session if it another person who is not the installed pastor, has no other authority to make or execute any other decisions or actions that have not in some form, been authorized and delegated by the session.

The congregation has the power and authority to elect its officers (installed pastors, co-pastors and associate pastors; ruling elders and deacons), to buy, mortgage or sell church property, and to merge with or dissolve a previous merger with another congregation (G-1.0503).

How Session Power is Delegated: The Manual of Administrative Operations

The Book of Order requires that “each council shall develop a **manual of administrative operations** that will specify the form and guide the work of mission in that council.” G-3.0106. In addition to being a “how to” manual, this collection of documents is the mechanism for how the responsibilities and powers emanate from the session to the various individuals and groups that accomplish the work of ministry. The manual should include:

Originating Documents – The Organizing Covenant, list of charter members, articles of incorporation.

Bylaws – Establishes the general organization and defines the powers and authority for a specific congregation that are not included in (and should not duplicate) the Book of Order. Nothing in the bylaws may conflict with the Book of Order. The bylaws may not empower church committees (except the nominating committee, which is defined by the Book of Order) to exercise any power or authority, since the Book of Order grants all responsibility and power for the ministry of the congregation to the session. The session, however, may *delegate* its power and authority to commissions or committees in a variety of ways.

Session Minutes – While physically not part of the manual, the minutes are the ongoing source of authorization for the execution of every action taken by the session.

Session Policies – *Policies* provide guidance and process for address recurring needs or actions. These are recorded in the minutes and included in the Manual of Operations, with a reference to the minutes where they were first approved, and any subsequent revisions. Example: The session decides that the Sunday morning ushers will collect the offerings and that two people who did not serve as ushers at a service will count the offerings.

Common Policies: Building Use, Weddings, Personnel, Fiscal/Financial, Fundraising, Technology, Social Media, Deacons, Volunteers, etc. A **Sexual Misconduct Policy** and a **Child Protection Policy** is required by G-3.0106.

Delegated Authority – The session may delegate its authority to commissions, committees, task forces, or individuals. The limits of that delegation in terms of action, time, financial limits, etc. should be carefully defined and recorded in the minutes and included in a section of the Manual of Operations following the bylaws and policies. Example: "The session established a deacons fund for assisting those in need and delegated authority to the deacons to solicit offerings for the fund, and to assist persons at the desecration of the deacons in amounts not to exceed five hundred dollars per assisted person per year." Session authority is often delegated through the other documents listed in this section...but each of them are approved by session at some point.

Position Descriptions – Position descriptions for both volunteer and paid persons, including ordained staff, should be reviewed, approved, and attached to the session minutes, and assembled in a section of the Manual of Operations. Position descriptions

should include the expectations, responsibilities, and authority of the position including spending/budget authorizations. Example: The youth director may be given authority to schedule appropriate events, and authorized to make expenditures from the youth budget which has been approved by the session.

Committee Descriptions – The session may delegate its authority to a committee via a committee description which is similar to a position description; the committee must report when it exercises that authority to the session for inclusion in the minutes. Example: The committee description for Building & Grounds could include responsibility for hiring to hire janitorial staff, conducting annual maintenance, authorization to spend from the budget approved by the session, and to enter into maintenance contracts not to exceed a limited amount. When these events occur, they should be reported to the session in writing and attached to the minutes.

Budget, Spending, Contracts – The session has complete authority and responsibility for budgeting, spending and giving to benevolences. Every dollar allocated must be traceable to an authorization by the session. The majority of authorizations flow from the approved budget, which is used by the accounting system to issue payments. Whenever an annual budget line item is exceeded, further allocations must be approved item by item by the session or it may increase the annual budget, by vote. Any expenditure not included in the approved annual budget must also be approved by the session. Contracts not specifically delegated to a committee or individual to execute must be reviewed and approved by the session and are normally signed by the Clerk of Session.

Process for Electing Church Officers – (a) description of the work of the church officer nominating committee, (b) training program and curriculum, (c) elements in the examination by the session of those elected.

Calendar – The church calendar documents all of the “official” events of the church. It should be regularly reviewed and approved by the session.

The Office of the Clerk of Session

G-3.0104 “Each council shall elect a clerk who shall **record the transactions** of the council, keep its **rolls of membership and attendance, maintain any required registers, preserve its records, and furnish extracts** from them when required by another council of the church. Such extracts, verified by the clerk, shall be evidence in any council of the church. The clerk of the session shall be a ruling elder elected by the session for such term as it may determine.”

The Clerk of Session is the **Secretary** for the Congregation, the Session, and the Corporation. The minutes record official actions of the session or the congregation. The Clerk of Session may be called upon to *attest* that a certain action occurred.

The clerk may be a current member of the session or may be an elder not currently serving. If the clerk is not a member of session, general privilege of voice **may** be given by session

but she or he may not make motions or vote. Session may ask the clerk to be its parliamentarian and in all cases shall give the clerk voice in matters pertaining to the minutes and records.

The person chosen to be clerk of session needs to be knowledgeable about session responsibilities, to have an understanding of Presbyterian polity, and be willing to learn basic parliamentary procedure. She or he must be able to write a clear record of the proceedings at session and congregational meetings and make those minutes available promptly following the meeting.

When the pastor or elders need a strong lay leader, the clerk of session is the “first among equals.” This responsibility flows to the clerk not because of any explicit statement in the *Book of Order*, but because the officer who receives the correspondence, keeps the records, and routinely discusses the work of the session with the pastor and all of the committee chairpersons to form the agenda and refer business, is the officer to whom they would take a problem. Presbyterian polity does not provide for any other lay officer to carry out these responsibilities.

In spite of the fact that the core functions of the clerk are secretarial, the session, in electing a clerk, should seriously consider the qualifications needed to carry out the very significant “silent” functions of being the primary administrative officer of the congregation.

Clerk’s Duties & Responsibilities

The duties of the Clerk of Session are found in the Book of Order and Roberts Rules of Order (11th Ed, pp. 458-460).

1. **Minutes** – Keep “a record of all the proceedings” of the organization—usually called the minutes.
2. **Make the minutes and records available** to members upon request (should be regularly published)
3. Keep on file all **committee reports**.
4. **Rolls** – Keep the **official roll** of baptized, active, and affiliate members (G-3.02a)
5. **Registers** – Maintain the registers of baptisms, ruling elders, deacons, installed pastors with dates of service. A register of weddings was formally required; most congregations still maintain them.
6. **Notify officers and committee members of their election or appointment**, to furnish committees with whatever documents are required for the performance of their duties. and **to have on hand at each meeting a list of all existing committees and their members**.
7. To sign all certified copies of acts of the society.
8. **Maintain record book(s)** in which the **bylaws, special rules of order,**

standing rules, and minutes are entered, with any amendments to these documents properly recorded, and to have the current record book(s) on hand at every meeting.

9. **Notices** – Write and send to the membership a **notice of each meeting**, known as the call of the meeting.
10. **Correspondence** – Conduct the general correspondence of the organization—that is, correspondence that is not a function proper to other offices or to committees. The Clerk of Session always conducts the correspondence of the session.
11. **Meeting Agendas** – Prepare, prior to each meeting, **an order of business** for the use of the presiding officer, showing in their exact order, under the correct headings, all matters known in advance that are due to come up and—if applicable—the times for which they are set. If the Clerk writes and distributes the agenda for the meeting, including motions (written motions are called “resolutions,” they are both “questions” that come before the body), the minutes can be “written” by editing the agenda.

Review the Minutes when preparing the agenda – When the clerk and moderator are preparing the agenda for an upcoming session meeting, review the minutes from previous meetings so that business does not get forgotten. There may be unfinished items that still need to be addressed or resolved. Items in the midst of a process should continually be listed on the agenda under “Unfinished Business” with the current status, even if no action is to be taken at the next meeting.

12. In the absence of the president and vice-president, to call the meeting to order and preside until the immediate election of a chairman pro tem.
13. **Be familiar with the general responsibilities of councils (G-3.01) and the Session (G-3.02)** as described in the *Book of Order* (G-3.01 & 3.02).
14. **Annual Statistics Report** – (see G-3.0202) Complete, as requested by the General Assembly (online) accurately and reported to the PC(U.S.A.) by the deadline.
15. **Annual Records Review** – Prepare and submit “the proceedings and actions” of the session and congregations annually to the presbytery as request (G-3.0108, Administrative Review).
16. **Legal Documents and Policies** - Maintain corporation documents & renewals, bylaws, insurance documentation, the Manual of Operations, and policies required by higher Councils
17. **Parliamentary Procedure** – Be prepared to respond to questions of parliamentary procedure in meetings if requested to be parliamentarian. (Meetings shall be conducted in accordance with the most recent edition of *Robert’s Rules of Order*, except in those cases where the *Book of Order* provides otherwise. Copies of *Robert’s Rules of Order* and the latest *Book of Order* should be available at meetings.)

Guidelines for Minutes (RONR 11th Ed. pp. 468-471)

The record of the proceedings of a deliberative assembly is usually called *minutes*. . . In an ordinary society, unless the minutes are to be published [publicly, like in the *Congressional Record*], **they should contain mainly a record of what was *done* at the meeting, not what was *said* by the members.** The minutes should never reflect the secretary's opinion, favorable or otherwise, on anything said or done. (*Roberts Rules 11th Ed., p. 468*).

Most minutes are written and stored electronically, however the Clerk *must* maintain an official hard copy set printed on acid free paper (most copy paper) in books or binders.

A draft of the minutes should be completed and distributed within days, no more than a week, after a meeting. This provides for accurate recording, and also serves as a reminder to members of items to be addressed before the next meeting. Minutes should not be posted until they are approved. A standing rule may be adopted that authorizes the Clerk and Moderator to approve the minutes within a specified time period after the draft of the minutes has been distributed and suggested corrections, additions or deletions are solicited. This is helpful when the minutes are need to attest to certain actions or for the approval of funds allocations.

CONTENT OF THE MINUTES The **first paragraph** of the minutes should contain the following information (which need not, however, be divided into numbered or separated items directly corresponding to those below):

- 1) the **kind of meeting:** regular, special, adjourned regular, or adjourned special;
- 2) the **name of the body** meeting;
- 3) the **date, time and the place**, opening and closing with prayer.
- 4) **Attendance**, listing elders present, absent and excused; the clerk, moderator and other staff present or excused; others present (use first and last names).
- 5) Declaration of a **quorum** according to the bylaws.
- 6) **Approval of the agenda**, if a regular meeting. If a called meeting, only those items listed in the call may be addressed
- 7) **Approval of the minutes** of the previous meeting, unless provided for by a special rule. (Any corrections of previous meeting minutes shall be listed, and then corrected in the prior meeting's minutes.)

The **body of the minutes** should contain a separate paragraph for each subject matter, and should show:

- 8) **all main motions** or motions to bring a main question again before the assembly that were made or taken up—except, normally, any that were withdrawn stating the wording in which each motion was adopted or otherwise disposed of (with the facts as to whether the motion may have been debated or amended before disposition being mentioned only parenthetically); and the disposition of the motion .
- 8) **secondary motions** that were not lost or withdrawn (e.g. motions to Recess or to Fix the Time to Which to Adjourn, Suspend the Rules or grant a Request to Be Excused from a Duty, etc.)

- 9) **Committee reports** – Should always be submitted in writing before a meeting and in time for distribution with the agenda. Reports are “received,” which does not require a motion and vote, and not “approved” – unless a motion is made and is approved to “Adopt an Entire Report.” *Recommendations* in a committee report (usually in the form of a resolution, which as a motion submitted in writing and included in the agenda) that are adopted *are* recorded in the minutes. When a committee report is of great importance or should be recorded to show the legislative history of a measure, the assembly can order it "to be entered in the minutes," in which case the secretary copies it in full in the minutes. Reports *may* be included as an attachment to the minutes at the Clerk’s discretion.
- 10) **Budget and Financial Reports** – G-3.0205 requires that the session “shall prepare and adopt a budget;” when this occurs it must be recorded in the minutes; the actual budget should be attached. “Periodic, and in no case less than annual, reports of all financial activities shall be made to the session (G-3.0205c); reception must be recorded in the minutes, and the reports should be attached.
- 11) **Events** – All events that are identified as a part of the church's ministry should be recorded in the session minutes. This is to ensure that these events are covered by insurance. The authority to schedule and hold events may be delegated to various groups. They must report these items to the session in some form. An easy way to include all church events is for the session to review the church calendar monthly and attach it to the minutes by a motion that states "the church calendar was reviewed and all events included on it were approved."
- 12) all **points of order and appeals**, whether sustained or lost, together with the reasons given by the chair for his or her ruling.
- 13) the hour of **adjournment**, with prayer.
- 14) **Signature** – Minutes should be signed by the Clerk. The words Respectfully submitted—although occasionally used—represent an older practice that is not essential in signing the minutes.
- 15) **Additional rules and practices** relating to the content of the minutes:
 - The name of the maker of a main motion should be entered in the minutes, but the name of the seconder should not be entered . . .(a second is *not* required in a session meeting, see rules for boards and committees below).
 - When a count has been ordered or the vote is by ballot, the number of votes on each side should be entered;
 - The name and subject of a guest speaker can be given, but no effort should be made to summarize his or her remarks.
 - “Moved, Seconded, Passed,” “MCP” or M/S/C or various forms are NOT proper nomenclature to use in minutes.

Items to be Included in the Minutes (Checklist)

Below is the checklist used for reviews of items that must be included in the minutes, though it is not exclusive. Review the list before each meeting, and while drafting minutes.

**TO BE INCLUDED IN THE SESSION & CONGREGATIONAL MINUTES
REQUIRED DOCUMENTS & POLICIES**

Church: _____ **Year:** _____

Clerk of Session: _____

Date(s) Page(s)
(May list "all")

MINUTES OF EVERY MEETING		
Name of the body (session or congregation) , date, time, place, opened with prayer.		
Regular or special meeting?		
Attendance: All present/absent, Clerk, Moderator, and declaration of a quorum (G-3.0203)		
Approval of the agenda; if a special meeting inclusion of notice		
Approval of the minutes of the previous meeting, by vote or rule.		
Motions: a) maker's name (not seconder) or from committee. b) whether discussed or amended mentioned only parenthetically. c) No remarks or discussion recorded. d) disposition (approved, failed, postponed, postponed indefinitely, etc.).		
Committee & Financial Reports received (no motion) and listed if attached.		
Name & subject of guest speakers, do not summarize remarks.		
Time of adjournment, with prayer.		
Minutes signed by the Clerk of Session.		

RECORDED IN SESSION MINUTES ANNUALLY		
Session meet at least once a quarter? (G-3.0203)		
Approval of an annual church budget (G-3.0113)		
Report(s) of all financial activity, at least annually. G-3.0205		
Annual full financial review, received and attached. G- G-3.0113.		
Annual review of minister(s)' terms of call and propose any changes. G-2.0804.		
Deacons & Elders: Period of study, preparation, and examination; G-2.0402		
Ordination and installation of deacons and elders. G-2.0402		
Annual review of the membership roll, counseling those in neglect. G-3.0201c.		
Annual Statistical Report, date input, received by session, and attached. G-3.0202f		
Minutes & Records review, report from presbytery, and actions ordered. G-3.0108a		

RECORDED IN SESSION MINUTES AS THEY OCCUR		
Expenditure authorizations not included in annual budget		
Church events sanctioned by the session (review and approve calendar)		
Contracts, bank accounts: parties, date, signatories		
Personnel: Contracts and position descriptions		
Stewardship program and those responsible		
CE: Curriculum, teachers, small group leaders (may be delated to committee)		
Commissioners elected to presbytery meetings. G-3.0202a		
Presbytery commissioners' reports received. G-3.0202a		
Approval of substitute preachers (G-3.0201a)		
Authorization of marriages on church property. W-4.0601		
Authorization & Administration of the Lord's Supper, at least quarterly. 3.0201b		
Authorization of Baptisms, name of person, parents if infant/child. W-3.0410		
Reception of new members, full names, manner of reception. (G-3.0204)		
Deletions from the membership roll: deaths, transfers, renunciation. G-3.0204a.		
Election and term of the current Clerk of session (G-3.0104):		
Election and term current treasurer (G-3.0205)		
Minutes of meetings and decisions of Disciplinary Cases (D-10.0000)		
Presbytery permission to sell, mortgage, encumber or lease property (G-4.0206)		

CONGREGATIONAL MEETINGS

Calling method and notice (G-1.0503)		
Annual Meeting – (no need for separate corporation meeting per G-1.0503 and WA State Law).		
Election of a nominating committee for deacons and elders. G-2.0401		
Election of elders, deacons, and trustees (if bylaws provide for separate trustees) G-1.0503		
Changes in the call(s) of the pastor(s)? G-1.0503c; G-1.0505; G-2.0804		
Election of a Pastor Nominating Committee		
Election of a pastor and/or associate pastor, including terms of call		
Authorization to buy, mortgage or sell real property.		
Other motions proper for a congregational meeting (see G-1.0503)		

MEMBERSHIP ROLLS

Baptized (G-1.0401) - those baptized who have not made a profession of faith		
Active (G-1.0402) - have made a profession of faith & received by the session.		
Affiliate (G-1.0403) - temporary members of other churches		

REGISTERS - list date of last entry

Baptisms – date, name, parents’ names if a child, and date of birth.		
Elders – Name, church & date of ordination, terms of active service; removals.		
Deacons – Name, church & date of ordination, terms of active service; removals.		
Installed Pastors – most include temporary (interim) pastors. Dates of service, installation, ordination (if applicable)		
Marriages – Not required; most churches maintain. Marriages of: members; conducted by pastoral staff; performed on church property.		

REQUIRED DOCUMENTS AND POLICIES

Corporate renewal (G-4.0101) - Date of latest renewal:		
Insurance (G-3.0112) - Verify property and liability protection. Date of latest renewal:		
Bylaws: (G-4.0101) - Date of latest amendment:		
Manual of Administrative Operations (G-3.0106) - Date of latest additions, amendment, or revision:		
Sexual Misconduct Policy (G-3.0106) Date of adoption and/or latest revision:		
Youth Protection Policy (G-3.0106) - Date of adoption and/or latest revision:		

Comments:

Example of Proper Form of the Minutes

Excerpted from Roberts Rules of Order, 11th Ed., p.472

The principles stated above are illustrated in the following model form for minutes:

The regular monthly meeting of the L.M. Society was held on Thursday, January 4, 20__, at 8:30 P.M., at the Society's building, the President being in the chair and the Secretary being present. The minutes of the last meeting were read and approved as corrected.

The Treasurer reported the receipt of a bill from the Downs Construction Company in the amount of \$5,000 for the improvements recently made in the Society's building. The question put by the chair "that the bill be paid" was adopted.

Mr. Johnson, reporting on behalf of the Membership Committee, moved "that John R. Brown be admitted to membership in the Society." The motion was adopted after debate.

The report of the Program Committee was received and placed on file.

The special committee that was appointed to investigate and report on suitable parking facilities near the Society's building reported, through its chairman, Mrs. Smith, a resolution, which, after debate and amendment, was adopted as follows: "Resolved, That... [its exact words immediately before being acted upon, incorporating all amendments]."

The resolution relating to the use of the Society's library by nonmembers, which was postponed from the last meeting, was then taken up. This motion and a pending amendment were laid on the table after the chair announced that the guest speaker had received a phone message which would require his early departure.

The President introduced the guest speaker, Mr. James F. Mitchell, whose subject was _____.

At the conclusion of Mr. Mitchell's talk, the resolution relating to the use of the Society's library by nonmembers was taken from the table. After amendment and further debate, the resolution was adopted as follows: "Resolved, That . . . [its exact wording immediately before being finally voted on]."

Mr. Gordon moved "that the Society undertake the establishment of a summer camp for boys on its lakefront property." Mrs. Thomas moved to amend this motion by inserting the word "underprivileged" before "boys." On motion of Mr. Dorsey, the motion to establish the camp, with the pending amendment, was referred to a committee of three to be appointed by the chair with instructions to report at the next meeting. The chair appointed Messrs. Flynn, Dorsey, and Fine to the committee.

The meeting adjourned at 10:05 P.M.

Margaret Duffy, Secretary

Beyond “What was Done:” Preserving Why an Action was Taken for Continuity or History

As previously stated, minutes should contain “what was done, and not what was said.” However, to maintain continuity and consistency of dealing with long term issues or projects, it is helpful if the minutes contain future readers with enough information so that it can be determine *why* an action was taken:

Options:

Include a “**Rationale**”: Often in the GA minutes you will find a paragraph titled "rationale" after a written, approved motion (a written motion is called a resolution, a vocal motion is recorded in the minutes as "the body approved a motion from the floor to. . .") The "Rationale" is usually published ahead of time with the proposed resolution, but it can be added after the fact so the thread of the argument is preserved. The Clerk adds the paragraph, and everybody reviews it when they read the draft of the minutes, to see that it is a decent summary of the history and logic of the action taken.

Write something into the minutes: A body can direct that something be written into the minutes, or the Clerk might add something he or she believed was important. Again, the body approves the statement when it approves the minutes. This could be in the form of a historical note or explanation. For example: *Historical Note: As the meeting convened, winds that would eventually reach speeds in excess of 60 miles per hour began to pound the Port Townsend area. The Hood Canal Bridge was closed for most of the day, ferry service around Puget Sound was interrupted, and at times it appeared that the flexing stained glass sanctuary windows would shatter. Ferry service from Keystone, Whidbey Island to Port Townsend was cancelled while many ministers and commissioners from churches in the north portion of the presbytery were waiting in line. Service did not resume until evening, preventing many from attending the meeting.*

Motions can be used to approve concepts or principles: For example: "The session approved _____ in principle . . , and authorized the following action to be taken. A final vote is scheduled for _____.

It is NOT recommend that approvals be made PENDING the receipt of certain items or information. This is because pending items are often not tracked, and a motion passed pending something is not actually approved until those items are satisfied. It is better to state by motion and in the minutes what requirements must be fulfilled, and then demonstrate fulfillment when the final vote or action is taken.

Use a formal Resolution: A *Resolution* lodges the rationale for an action in the *preamble*, which is a series of statements, each beginning with “whereas:”

Whereas, Trinity Church has experienced financial difficulties because...., and
Whereas as the usual policy is . . . *abc*. . . , but in this instance it makes more sense to use . . . *xyz* . . . , and

Whereas, etc. the session doesn't agree in principle with the reduction, but will concur in this instance because...

Therefore [be it resolved, That], the session approves of the following changes in the annual budget.

Roberts Rules/Parliamentary Procedure for Sessions

Parliamentary procedure is different for the session and congregation..and much of what is practiced is incorrect and time consuming.

For Boards and Committees

If a board has complete or near complete control of certain phases of the society's business, it is an Executive Board. **The session functions as an executive board.**

Procedure in Small Boards [RONR 11th Ed, p. 487 ff.]

- motions need not be seconded.
- there is no limit to the number of times a member can speak to a question and motions to close debate generally should not be entertained.
- informal discussion of a subject is permitted while no motion is pending.
- Sometimes, when a proposal is perfectly clear to all present, a vote can be taken without a motion's having been introduced. Unless agreed by unanimous consent, however, all proposed actions of the board must be by vote under the same rules as other assemblies, except that a vote can be taken initially by a show of hands.
- The chairman can speak in discussion without rising or leaving the chair and he can make motions and usually votes on all questions. The Book Order specifically names the pastor as the Moderator of Session with a vote.

Are session meetings open?

Church members, non-ordained & installed staff, and the public do not have a right to attend session meetings. The former Book of Order specifically stated “The session may invite members of the congregation to attend and observe its meetings if it so desires, without restricting its right to meet in executive session whenever circumstances indicate the wisdom of doing so.” This was omitted from the 2013 revisions since Roberts Rules states that a deliberative assembly “is entitled to determine whether nonmembers may attend or be excluded from its meetings (even when not in executive session) RONR 11th Ed. p. 96.

A best practice is for sessions to establish a time of “hearing” when non members may address the session: “When a committee [or board] is to make substantive recommendations or decisions on an important matter, it should give members of the society an opportunity to appear before it and present their views on the subject at a time scheduled by the committee. Such a meeting is usually called a hearing. During actual deliberations of the committee, only committee members have the right to be present. 501.

Once a session meeting formally begins, non-members may be allowed to attend, but they have no right to participate. Non participants/observers should not be seated with the session. Those who are reporting to the session should make their reports and either leave or return to the observation area.

“In meetings of many public bodies, such as school boards, the public may attend. Similarly, in some private organizations such as church councils, parishioners may be permitted to attend. These attendees are not members of the meeting body and ordinarily have no right to participate. Some bodies, especially public ones, may invite nonmembers to express their views, but this is done under the control of the presiding officer subject to any relevant rules adopted by the body and subject to appeal by a member. Often, by rule or practice, time limits are placed on speakers and relevance is closely monitored.” 96

Electronic Meetings & Email Votes

State law requires that any meeting where business is conducted must be held so that all participants can speak and hear one another in real time. This allows for telephone conference calls and meetings held using web base conferencing software, ***only if authorized by the bylaws.***

Email may be used between meetings *only* to obtain a vote by unanimous written consent. No discussion, comment or questioning is allowed in the responses when obtaining such a vote. Any member who does not wish to vote “yes” or “no” may request a meeting where a real time discussion or obtaining more information can occur.

- The Clerk distributes the question by email, requesting a response of “yes,” “no,” or “I request a meeting for discussion.”
- A yes vote must be unanimous, by *all* current members, regardless of their current location or circumstance. If a member is temporarily incapacitated, unanimous consent cannot be used (persons away on vacation, or ill, must still respond for a validation).
- All members must respond and vote yes to validate the action.
- There is no time limit; the item remains open until all members have responded.

Congregational Meetings - G-1.0503

“Whenever permitted by civil law, both ecclesiastical and corporate business may be conducted at the same congregational meeting.” *Washington State allows for this; there is no need to open and close a meeting of the corporation separately.*

The congregation may discuss and vote on only the following items. The session may hold hearings or listening session about other topics, often called “town hall meetings,” etc. but no action may be taken and no minutes are recorded, except when meetings are called for the following:

- a. electing ruling elders, deacons, and trustees [including elected the Nominating Committee];
- b. calling a pastor, co-pastor, or associate pastor [including elected a Pastor Nominating Committee];
- c. changing existing pastoral relationships, by such means as reviewing the adequacy of and approving changes to the terms of call of the pastor or pastors, or requesting, consenting to, or declining to consent to dissolution;
- d. buying, mortgaging, or selling real property;
- e. requesting the presbytery to grant an exemption as permitted in this Constitution (G-2.0404) [terms of office for deacons or elders].
- f. approving a plan for the creation of a joint congregational witness [i.e. merging with a congregation of another denomination], or amending or dissolving the joint congregational witness (G-5.05).

Roberts Rules/Parliamentary Procedure for Congregational Meetings

Business is brought before an assembly by the *motion* of a member. A motion may itself bring its subject to the assembly's attention, or the motion may follow upon the presentation of a report or other communication.

A motion is a formal proposal by a member, in a meeting, that the assembly take a certain action. The proposed action may be of a substantive nature, or it may consist in expressing a certain view, or directing that a particular investigation be conducted and the findings reported to the assembly for possible further action, or the like.

A motion is brought before the assembly when a member makes the motion, another member seconds the motion, and the chair states the question on the motion.

Neither the making nor the seconding of a motion places it before the assembly; only the chair can do that, by the third step (stating the question) When a motion that is in order has been made and seconded, the chair formally places it before the assembly by *stating the question*; that is he states the exact motion and indicates that it is open to debate.[36]

... discussion of any subject is permitted only with reference to the pending motion (Roberts, 33).

The general rule against discussion without a motion is one of parliamentary procedures powerful tools for keeping business "on track." Roberts, 34.

SECOND - A second merely implies that the seconder agrees that the motion should *come before the meeting*, and not that he necessarily favors the motion. [35] If the chair is certain that a motion meets with wide approval but members are slow in seconding it, he can state the question without waiting for a second. [35-36]

When a member who has legitimately obtained the floor offers a motion which is not in order, the chair may be able, in certain instances, to suggest an alternate motion which would be in order and would carry out the desired intent to the satisfaction of the maker. [38]

The chair should not admit a motion that the secretary would have to paraphrase for the record. [38]

Basic Rules for Debate (Discussion):

- 1) The person who makes the motion is entitled to the floor first.
- 2) No one can speak a second time until all who desire to speak have had an opportunity.
- 3) In cases where the chair knows that persons seeking the floor have opposite opinions in the question, the chair should let the floor alternate, as far as possible, between those favoring and those opposing the measure.
- 4) a member who has spoken twice on a particular question on the same day has *exhausted his right to debate* that question for that day.

Except in small boards and committees, the presiding officer should not enter into the discussion of the merits of the pending questions (unless, in rare instances, he leaves the chair until the pending business has been disposed of. 42

Rolls and Registers

Rolls G-3.0204a

“There shall be rolls of baptized, active, and affiliate members in accordance with G-1.0401, G-1.0402 and G-1.0403. The session shall delete names from the roll of the congregation upon the member’s death, admission to membership in another congregation or presbytery, or renunciation of jurisdiction. The session may delete names from the roll of the congregation when a member so requests, or has moved or otherwise ceased to participate actively in the work and worship of the congregation for a period of two years. The session shall seek to restore members to active participation and shall provide written notice before deleting names due to member inactivity.

Clerk of Session is responsible for the following membership rolls:

G-1.0401 Baptized Members – A baptized member is a person who has received the Sacrament of Baptism, whether in this congregation or elsewhere, and who has been enrolled as a baptized member by the session but who has not made a profession of faith in Jesus Christ as Lord and Savior.

Record the name, date of baptism (if known), church where Sacrament of Baptism occurred. Names should be removed from this roll when profession of faith is made, or when the person moves from the community.

G-1.0402 Active Members – An active member is a person who has made a profession of faith in Christ, has been baptized, has been received into membership of the church, has voluntarily submitted to the government of this church, and participates in the church’s work and worship.

Record name, date received into membership, and method of reception.
Record date of removal from the particular role and whether by death, transfer to another church, determination by the session, or renunciation of jurisdiction.

G-1.0403 Affiliate Members – An affiliate member is a member of another congregation of this denomination or of another denomination or Christian body, who has temporarily moved from the community where the congregation of membership is situated, has presented a certificate of good standing from the appropriate council or governing body of that congregation, and has been received by the session as an affiliate member. An affiliate member may participate in the life of the congregation in the same manner as an active member except that an affiliate member may not vote in congregational meetings or be elected to ordered ministry or other office in the congregation.

Deleted “Roll” – When a member dies, transfers to another church, is removed by the session, or resigns, the name is deleted from the official roll—but not church records. The record is simply marked as “deleted” with the date and why—either electronically, as in a database, or manually, in a roll book. Former members request records of their membership for a variety of reasons.

There is no “inactive” member roll. “Inactive members” were eliminated in the 2013 revision of the Book of Order. Provisions for removing persons no longer active are provided in G-3.0204a, reprinted above.

Rolls may be maintained on a computer database, but if so, must be printed or updated in hard copy at least once a year.

Registers G-3.0204b

Registers are historical records and need to be carefully maintained. All information in the Register should be able to be cross-referenced to the session minutes.

Baptisms – date, name, parents’ names if a child, and date of birth.

Elders – name, the name of the church in which each was ordained, date of ordination, terms of active service, and record of removals.

Deacons – name, the name of the church in which each was ordained, date of ordination, terms of active service, and record of removals.

Installed Pastors – most churches also include temporary (interim) pastors. Dates of service, and ordination and/or installation, if applicable.

Marriages – This register is no longer required, but most churches maintain it. Include marriages of members of the church, all marriages conducted by the ministerial staff of the church, and all marriages performed on church property.

The Annual Statistical Report

The presbytery must make an annual report to the General Assembly, which specifies the type of information it needs. Much of the information is gathered from local congregations by means of the "Session Annual Statistical Report."

The data is entered via the Office of General Assembly Website. It opens for input in late December, and the deadline, after which churches cannot enter data, is mid-February. Instructions and links to the entry website are available on the presbytery website under the “Yearend” tab.

The data entered need not be perfect. The information is used to keep track of trends and much is expected to be subjective. Both the total active membership and the financial data for recent years are available on the General Assembly’s web site (www.pcusa.org) for all churches that complete the Report.

Some of the information requested can be difficult to obtain accurately (such as ages of members) and some information related to the budget may be requested in different categories than your bookkeeper has used. The report form comes with a workbook, which provides explanations of each item and provides a place to do a draft before transferring the figures to an online form.

Church Records

The Clerk of Session is responsible for all of the church records.

Session and congregational minutes and registers must be printed on acid free paper, signed and stored on church property in binders, preferably in a fireproof cabinet.

Other records may be kept digitally, and older records may be scanned and digitized. It is highly recommended that digitized records be redundantly stored, on permanent media (CDs, DVDs), external hard drives, and the Cloud.

Digitized records must be monitored for software compatibility. Software programs are constantly updated or become obsolete and will no longer read older versions of data files.

Church records older than 20 years should be deposited with the Presbyterian Historical Society. PHS holds original records of permanent value on deposit in an environmentally controlled archival storage area with specialized fire detection and security systems. Congregations can deposit records at no charge, retain ownership of the records and may request their return at any time with written authorization from the clerk of session.

PHS offers fast retrieval services for individual look up of an individual record.

Contact the Presbyterian Historical Society for more information:
<https://www.history.pcusa.org/>

RETENTION SCHEDULE FOR CONGREGATIONS
Recommended by the Presbyterian Historical Society

Type	Period
Session & Congregational Minutes.	permanent
Commission Minutes.	permanent
Committee Minutes.	7 years
If delegated actions are reported and recorded or attached to session minutes, committee minutes may be retained for historical purposes only	
Registers.	permanent
Annual reports.	permanent
Bylaws.	permanent
Incorporation records.	permanent
Annual budgets.	permanent
Annual financial review.	permanent
Annual financial statements.	permanent
Subject files: correspondence, minutes, or other records surrounding subject matter of continuing administrative or legal value, or comprising information on the mission, vision, and actions of the congregation.	permanent
Manuals/handbooks.	permanent
Newspapers/newsletters/brochures/photographs.	permanent
Architectural drawings, plats, plans, blueprints.	permanent
Wills, bequests.	permanent
Legal/judicial case records.	permanent
Loan agreements.	satisfaction + 20 years
Property appraisals, records of sale.	20 years after sale
Personnel records/employee records.	employment + 7 years
Contracts.	active + 6 years
Accounts payable.	7 years
Accounts payable invoices.	7 years
Accounts receivable records.	7 years
Bank statements & canceled checks.	7 years
Cash receipt records.	7 years
Donations (regular, weekly).	7 years
Expense reports.	7 years
Payroll / FICA / W2s / 1099s etc.	7 years
Petty cash records.	7 years
Receipts of purchases.	7 years
Bank deposit slips.	3 years
General/routine correspondence (acknowledgments, requests, travel arrangements, etc.).	3 years
Travel plans/arrangements.	3 years
Periodic financial statements.	2 years
Data for updating mailing lists.	1 year
Invitations.	1 year
Meeting notices.	1 year
Mailing lists.	active
Reference/resource materials.	active

How Church Property Is Held and Managed in the PCUSA

Many believe that presbytery owns church property—it does not—title is always held by the congregation, in trust, for the denomination.

First, congregations must incorporate under state law, if allowed, which is the case in Washington State; all of the churches of the presbytery are incorporated:

G-4.0101 Incorporation and Power - Where permitted by civil law, each congregation shall cause a corporation to be formed and maintained.

The [local church] corporation so formed . . . 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.

Second, the session under both the PCUSA and WA State Law ARE the trustees:

G-4.0102 Members of the Corporation - Only persons eligible for membership in the congregation or council shall be eligible to be members of the corporation and to be elected as trustees. The ruling elders on the session of a congregation, who are eligible under the civil law, shall be the trustees of the corporation,

Third, the local church corporation, as represented by the session/trustees, own the property and hold it in trust for the PCUSA:

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-4.0204 Property Used Contrary to the Constitution - Whenever property of, or held for, a congregation of the Presbyterian Church (U.S.A.) ceases to be used by that congregation as a congregation of the Presbyterian Church (U.S.A.) in accordance with this Constitution [that is for the mission of Jesus Christ], such property shall be held, used, applied, transferred, or sold as provided by the presbytery.

G-4.0206 Selling, Encumbering, or Leasing Church Property -

- a. Selling or Encumbering Congregational Property - A congregation shall not sell, mortgage, or otherwise encumber any of its real property and it shall not acquire real property subject to an encumbrance or condition without the written permission of the presbytery transmitted through the session of the congregation.
- b. Leasing Congregational Property - A congregation shall not lease its real property used for purposes of worship, or lease for more than five years any of its other real property, without the written permission of the presbytery transmitted through the session of the congregation.

Therefore, a session and congregation must obtain presbytery permission to lease under certain conditions, and to sell or mortgage property. Sessions do not need presbytery permission to obtain or offer loans, though some lending instructions will require the presbytery to co-sign.

Presbyterian Church USA - Disciplinary Process Overview for the Session

IF YOU RECEIVE, HEAR OR HAVE KNOWLEDGE OF A SUSPECTED ETHICS BREACH OR MISCONDUCT IN ANY FORM, REGARDING A MEMBER, ELDER, DEACON, OR STAFF, CONTACT THE STATED CLERK IMMEDIATELY. MAKE NO JUDGEMENTS ABOUT THE LIKELIHOOD OF THE EVENT. FOLLOWING CORRECT PROCESS, EVEN FOR AN ALLEGED OFFENSE THAT COMES TO NOTHING, IS EXTREMELY IMPORTANT.

1. Letter of Alleged Offense – written statement, with supporting information, that if proven true, would result in disciplinary action (censure) for violating scripture or the Constitution, submitted by any church member, or any member of the PCUSA that receives such information.
2. Investigation – Referred to an Investigative Committee (IC) – has one year to investigate (interviews, examine documents, etc) and to decide to file charges.
3. Alternative Forms of Resolution – After investigation, and before filing charges, may attempt an alternative form of resolution (mediation) to determine if an agreement can be reached regarding any charges which may be filed. This includes agreeing on a recommended censure.
4. Petition for Review – If no charges are to be filed, accuser may request review of the investigation and reasons why no charges will be filed.
5. Charges – Formal charges are filed with the Clerk of Session which includes summary of the facts expected to be proven, list of supporting witness, records, documents. Accused also receives and is asked if he or she wishes to plead guilty to avoid full trial.
6. Session Receives Charges
 - a. Referral Request – Session may request that the case be referred to the Presbytery Permanent Judicial Commission for trial and decision with a statement as to why this referral is “desirable and necessary,” and must specify reasons. Higher council may refuse, stating reasons.
 - b. Schedule Pretrial Conference – **within 30 days** of receiving charges:
 - Charges are read, Accused informed of the right of counsel, furnished with witness contact info description of documentation.
 - Determine if any charges are not in dispute; discuss alternatives to full trial.
 - Preliminary actions: review charges, receive amendments, etc.
 - Schedule trial **no sooner than 30 days hence**; if settlement, schedule censure hearing.
 - Order parties to appear.
 - “Nothing more shall be done at that meeting”
7. Trial
 - Discovery – Both sides must provide witness list to the other.
 - Issues citations – Members who refuse, without good cause, are subject to disciplinary action.
 - If accused cannot secure counsel, session must provide, including “reasonable expenses.”
 - Members of session who testify may not participate further after giving testimony.
 - Direct and circumstantial evidence (hearsay) is allowed.
 - Either party may request that other witnesses not be present during examination of a witness.
 - Open session, may “exclude persons other than parties and their counsel by two-thirds vote.
 - Accused is innocent until proven guilty beyond a reasonable doubt by 2/3rds vote on each charge.
8. Censure Hearing - after verdict, hearing, deliberation, and censure decision.

A Full Financial Review Defined

(originally published in 2007 in Presbyterians Today)

“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.” G-3.0113

What is a “full financial review?” It is not an *audit*, which when conducted by a CPA, which may cost thousands of dollars.

Nevertheless, a financial review is required for every church organization or group which has a treasury, and which receives and disburses funds. Groups within the local church whose financial transactions must be reviewed might include the General Operating Fund, Benevolence Fund, Memorial Fund, Wills and Endowments, Board of Deacons, Building/Maintenance Fund, Choir, Youth, Church School, Presbyterian Women etc. This review benefits the treasurers, the contributors and those who benefit from expenditures ... giving assurance that donations are used as the donor intended, for the benefit of the specific group, and as a witness to the Lordship of Christ.

The persons making the full financial review do not need to be C.P.A.'s, but there should be some understanding of accounting procedures. Look for persons who have some experience in business accounting. Remember that those doing the financial review must not be related to the Treasurer(s).

To be available for review are financial ledgers, records of all forms of income, deposit slips and bank account records, withdrawal slips and canceled checks, authorization of payments, copies of invoices and expense vouchers, and a balance sheet. Financial records from relatively small groups would require less validation; but it is important that each report a *Beginning Balance, Income, Expenses, and a Closing Balance*.

Unless a congregation and its income/expenses are very large, it is not necessary to have a professional audit made. A full financial review implies that the financial review committee has checked through the records, has spot-checked those records and (hopefully) has approved them, and (if helpful) has made suggestions for improvement to the Treasurer or Finance Committee.

A checklist for the review is available on the presbytery website.

A CPA firm can be employed for a review, but clarify that it is different than an audit. Provide the firm with the checklist when soliciting a bid

The report of the financial review committee or outside reviewer must be approved by the Session and recorded in the minutes.

This report may be a simple statement such as: *“We have reviewed the financial statements of the various Funds of _____ Church and affiliated organizations for the year ending December 31, _____, as set forth in the _____ Annual Report of _____ Church. During the course of our review, nothing came to our attention that would require modification of these financial statements.”*

Sample Bylaws of the Particular Church

For comparison to current bylaws and consideration of revisions

Bylaws should not duplicate provisions already provided in the Book of Order, but may reference them for convenience

Church committees should not be named in the bylaws, since the session, and not the congregation has the power to create and delegate powers to committees. Committees, if created, should be defined in the Manual of Operations

Article I - Name

Article II Statement of Purpose or Mission

Article III. Relation to the Presbyterian Church (U.S.A.)

The _____ Presbyterian Church is a member church of the Presbytery of _____ in the Synod of _____ of the Presbyterian Church (U.S.A.). This church shall be governed in accordance with the Constitution of the Presbyterian Church (U.S.A.). Consistent with that Constitution, these bylaws shall provide specific guidance for this church. Roberts Rules of Order (Newly Revised) shall be used for parliamentary guidance.

Article IV. Meetings of the Congregation

Section 1. Annual Meeting. There shall be an annual meeting of the congregation _____ Sunday in January, at which at least the following business shall be presented: annual reports from organizations and the session (information only), financial report for the preceding year, budget for the current year (information only), changes in the terms of call for the pastor(s), nominating committee report for church officers (G-1.0501), electing members to serve on the nominating committee.

Section 2. Special meetings. Special meetings may be called by the session. Such calls shall state clearly the purpose of such special meetings, and business shall be restricted to that which is specified in the call and to business proper to a congregational meeting. (G-1.0503)

Section 3. Notice of Meetings. Adequate public notice of all congregational meetings shall be given, including notice given at regular services of worship prior to the meeting. [Own rule of minimum notification to be specified]. (G-1.0502)

Section 4. Quorum. The quorum of a meeting of the congregation shall be _____ (number or percentage of active members). All active members of the congregation present at either annual or special meetings are entitled to vote. Voting by proxy is not allowed.

V. Incorporation

In accordance with the laws of the state of Washington, the congregation shall/has cause(d) a corporation to be formed. Consistent with the laws of this state, both ecclesiastical and corporate business may be conducted at the same meeting of the congregation. (G-1.0503).

VI. Nominating Committee (See G-2.0401)

Ruling elders and deacons shall be nominated by a committee elected by the congregation as provided in G-2.0401. There shall be _____ active members on the nominating committee (at least three). The pastor shall be a member ex officio and without vote.

VII. The Session

Section 1. Number. The congregation shall elect ____ elders according to G-2.0404.

Section 2. Quorum. A quorum shall consist of the moderator and _____ ruling elders (number or percentage).

Section 3. Constitutes the Board of Directors. The Session shall constitute the Board of Directors of the Corporation established under the State of Washington Nonprofit Corporation Act, RCW 24.03.095. The Moderator of the Session shall be the President of the Corporation, the Clerk of Session shall be the Secretary, the Treasurer shall be the treasurer, and the remaining members of the Session shall be the Directors.

[Some states do not allow a person who is not a member of the corporation to serve as a director or officer. This is not the case in Washington. Therefore, the Pastor, who is moderator but not a congregational or corporation member, may serve as corporation president. The powers of that office are to attest to actions of the session only, along with the Clerk. Since the moderator must be present at all session & congregational meetings, is appropriate for that person to serve as corporation president while in office.]

VII. Amendments

These bylaws may be amended subject to the Articles of Incorporation, the laws of the state of _____ and the Constitution of the Presbyterian Church (U.S.A.) by a two-thirds vote of the voters present, providing that the proposed changes in printed form shall have been distributed at the same time as the call of the meeting at which the changes are voted upon.

Further Resources:

PCUSA Legal Resource Manual -

http://oga.pcusa.org/site_media/media/uploads/oga/pdf/mid_council_ministries/legalmanual.pdf

Church Treasurers Manual

http://oga.pcusa.org/site_media/media/uploads/oga/pdf/mid_council_ministries/treasurers_manual_pcusa.pdf

IRS Publication 598 Tax on Unrelated Business Income of Exempt Organizations

Charity & Nonprofit BOARD SERVICE IN WASHINGTON STATE: A QUICK GUIDE
presented by the Secretary of State and Attorney General