
Board Policy Manual

Gloria Dei Lutheran Church

Urbandale, Iowa

Updated on December 13, 2011

Ends/Outcomes	3
1. Ends	3
1.1. Ends Statement	3
1.2. Recipients.....	3
1.3. Results.....	3
1.4. Cost	4
Board Self Governance	5
2. Global Board Self Governance Policy	5
2.1. Primary	5
2.2. Accepting Responsibilities.....	5
2.3. Board Member Admonishment	6
2.4. Enunciating Governing Policies and Values	6
2.5. Governing Process.....	7
2.6. Qualifications of Gloria Dei Governing Board	8
2.7. Board Self-Review.....	8
2.8. Board of Elders Appointment Policy	9
2.9. Committees of the Board.....	9
2.10. Responsibilities to the Members of the Congregation	9
2.11. Strategic Planning	10
2.12. Board Meeting Structure	10
2.13. Officer Elections	10
Board – Staff Relations.....	11
3.1. Manner of Delegating.....	11
3.2. Senior Pastor Administrative Function.....	11
3.3. Senior Pastor Accountability	11
3.4. Exceeding Senior Pastor Limitations	11
3.5. Means of Monitoring.....	12
3.6. Board/Staff Communication	13
Senior Pastor Limitations.....	14
4.1. Primary	14
4.2. Financial.....	14
4.3. Ministry and Worship.....	15
4.4. Planning.....	15
4.5. Communication	15
4.6. Personnel	15
4.7. Policy.....	16
4.8. Facilities.....	17
Appendices	18
Appendix A. Safety Policy (Includes Crisis Management)	18
Appendix B. Financial Control Policy (Includes Gift Acceptance).....	24
Appendix C. Facility Use Policy.....	33
Appendix D. Document Retention Policy (Needs to be created)	37
Appendix E. Senior Pastor Vacancy Plan	37
Appendix F. Consulting Policy.....	39
Appendix G. Sabbatical Policy	40

Ends/Outcomes

When we discuss desired outcomes we are describing the purposes of our church. Desired outcomes policies describe who the recipients will be, what results we are here to achieve, and the cost of those results. These policies do not address means, methods, activities, or specific programs. Every policy in this section must address either recipients, results, or cost. Desired outcomes reflect the never-ending work of the board in determining what the church will attempt to accomplish in the future.

1.Ends

1.1.Ends Statement

1.1.1.The recipients of Gloria Dei Lutheran Church's ministry will be spiritually transformed. As a result of this transformation, recipients will grow in their relationship with God and one another, be a beacon of God's love to their community, courageously share the message of Jesus Christ, and be equipped as leaders in God's kingdom.

To this end and as a Christian congregation fulfilling the Great Commission and the Great Commandment of our Lord and Savior, Jesus Christ, Gloria Dei Lutheran Church has established the following Desired Outcomes.

1.2.Recipients

1.2.1.Whereas Jesus said that we are to be his witnesses in Jerusalem, Judea, Samaria, and to the end of the earth Gloria Dei's ministry will be the greater Des Moines area, the United States of America, and to the ends of the world. The recipients will be unbelievers, new believers, and life long Christians.

1.2.1.1.The primary local recipients are within the communities of Urbandale, Johnston, Grimes, Clive, and Waukee.

1.2.1.2.The primary world wide recipients are the people of Uganda, China, and Honduras.

1.3.Results

1.3.1.Recipients of Gloria Dei's ministry will know Jesus Christ as their personal Savior, rely on the grace of God alone for their salvation, and be committed to a life long pattern of spiritual growth. The pattern of growth will include, but not be limited to:

1.3.1.1.Read, study, and reflect on God's word.

1.3.1.2.Know and live by the basic tenants of the Christian faith as articulated in Luther's Small Catechism.

1.3.1.3.Attend worship services and receive the sacrament.

1.3.1.4.Pray daily seeking God's grace and guidance

1.3.1.5.Give joyfully a percentage of their income back to God.

1.3.1.6.Give willingly of their time using the talents that God has given them.

1.3.2.Recipients of Gloria Dei's ministry will have a sense of community and belonging through the life long friendships with fellow believers in Christ. The sense of belonging and friendships may be developed through the following:

1.3.2.1.Participation is a small group.

- 1.3.2.2. Participation in fellowship opportunities.
- 1.3.3. Recipients of Gloria Dei's ministry will be a beacon of God's love to their community, following Jesus' great commandment to love your neighbor as yourself. Being a beacon to our community will include, but not be limited to the following:
 - 1.3.3.1. Participation in serving the needs of those inside and outside the church.
 - 1.3.3.2. Participation in congregation-wide events that benefit the community in which we live.
- 1.3.4. Recipients of Gloria Dei's ministry will courageously share the message of Jesus Christ with people both near and far. Sharing the message of Christ will include, but not be limited to the following:
 - 1.3.4.1. Passionately sharing their faith with those who make up their circles of influence at work, play, and home.
 - 1.3.4.2. Seek and support opportunities to share the message of salvation with those in the state, the nation, and around the world.
- 1.3.5. Recipients of Gloria Dei's ministry will equip the church at large to effectively fulfill Christ's great commission and great commandment. Being an equipping center may include the following:
 - 1.3.5.1. Sharing the resources of and/or developed by Gloria Dei.
 - 1.3.5.2. Making Gloria Dei a center for the development, support, recruitment, and continuing education of professional church workers.

1.4. Cost

- 1.4.1. Gloria Dei will seek to be good stewards of the resources that God provides for his work among us and will use proven financial strategies that will maximize the gifts received, but never put the congregation at an unreasonable financial risk.

Board Self Governance

Board Self Governance policies describe the standards of behavior for individual Board Members and the Board as a group. These policies describe the way the Board operates. They clarify the governing style of the Board, President's role, Board Member conduct, Board Member responsibilities, and the use of committees. If any Board process issue arises that is not specified by these policies, the Board President should guide Board process. The Board represents and serves the members of the Congregation.

2.Global Board Self Governance Policy

2.1.Primary

- 1.1.1. No Board Member shall act in a manner that is unethical, imprudent, illegal or inconsistent with the Constitution, By-Laws and Policies of the Congregation.

2.2.Accepting Responsibilities

Board Members shall:

- 2.2.1.Regularly participate in the worship and educational life of the Congregation.
- 2.2.2.Practice personal spiritual disciplines for the development of his or her own faith life and endeavor to lead exemplary spiritual lives, e.g., personal Bible study, devotional/prayer life and Biblical stewardship.
- 2.2.3.Be prepared for the Board meetings.
- 2.2.4.Attend Board meetings regularly.
 - 2.2.4.1.A Board Member shall not miss two consecutive meetings without being excused.
 - 2.2.4.2.A Board Member shall not miss three meetings in 12 consecutive months.
 - 2.2.4.3.Should it be necessary to miss a meeting, Members shall make contact with the Board President for dialog both before and after said meeting.
 - 2.2.4.4.Should a Board Member anticipate late arrival for said meeting, the Board President must be notified.
- 2.2.5.Work to expand their leadership abilities and increase their understanding of the mission and ministry of the Congregation.
- 2.2.6.Become familiar with this Policy Manual, the Constitution, and By-Laws.
- 2.2.7.Participate in Board meetings fully.
- 2.2.8.Make informed decisions by insisting on complete and accurate information.
- 2.2.9.Support all decisions once they have been fully discussed and resolved by the Board. The Governing Board shall strive to make decisions by consensus deferring to a voting process only when the President believes consensus cannot be reached. (When voting, refer to quorum & decisions in the By-Laws.)
- 2.2.10.Invest personal energy and skills in the mission and ministries of the congregation, seeking opportunities where individual skills and abilities can be applied other than the role of Board Member.
- 2.2.11.Have the opportunity to serve on a Ministry Action Team. They must not represent that constituency or the staff member sponsoring that Ministry Action Team within the Board meetings.
- 2.2.12.Relate to other individuals with integrity, honesty and straightforwardness.

- 2.2.13. Actively discipline themselves and other Members of the Board by identifying Board actions and conditions that run counter to these policies.
- 2.2.14. Bring to the Board President's immediate attention any condition or action they believe exceeds a Senior Pastor Limitation Policy (see Section 4)
- 2.2.15. Bring to the attention of the entire Board spoken or written concerns of Members of the Congregation including but not limited to:
 - 2.2.17.1 Concerns related to the Senior Pastor's performance or action.
 - 2.2.17.2 Concerns related to other members of staff, worship style or content, facilities, or other matters after proper communication avenues (as outlined below) have been exhausted.
 - 2.2.17.2.1 Issues related to an Associate Pastor or Executive Director should be referred to the Senior Pastor.
 - 2.2.17.2.2 Issues related to non-ordained staff should be referred to the Executive Director.
 - 2.2.17.2.3 Issues related to worship style should be referred to the Director of Worship Ministry.
 - 2.2.17.2.4 Issues related to worship content should be referred to the Board of Elders.
 - 2.2.17.2.5 Issues related to facilities should be referred to the Facilities Manager.
 - 2.2.17.3 Concerns related to the Strategic Plan.
- 2.2.16. Keep Board documents and discussions confidential, unless given permission by the Board acting as a whole. However, the Board Policy Manual, approved minutes and approved financial statements do not require permission.
- 2.2.17. Not hinder the Board process.
- 2.2.18. Exercise their powers in the interests of the Congregation and not in the Board member's own interests or in the interests of another person (including a family member) or organization.

2.3. Board Member Admonishment

- 2.3.1. The President of the Governing Board shall admonish a Board Member who violates any policy.
- 2.3.2. Should the President of the Board violate policy, it shall be the responsibility of the Vice-President to initiate such admonishment.
- 2.3.3. Should violations continue, the Board as a whole shall admonish the Member.
- 2.3.4. Decisions concerning continued service to the Board by any Member who continues to violate policy after such admonishment shall require a 2/3 majority vote of the Board. The said Member shall not be counted in determining such majority.
- 2.3.5. All admonishments shall be written. If the Board as a whole admonishes it shall also be verbal.

2.4. Enunciating Governing Policies and Values

The Governing Board shall maintain a Policy Manual that shall consist of written policies of the following four types:

- 2.4.1. **Policies with respect to the Strategic Plan.** These are affirmative statements setting forth the purposes and effects.

- 2.4.2. **Policies with respect to Board Self-Governance.** These are statements setting forth the style and rules with respect to the Board's own tasks and policies.
- 2.4.3. **Policies with respect to Senior Pastor Limitations.** These are limiting statements that restrict activity of the staff or Senior Pastor.
- 2.4.4. **Policies with respect to Board and Senior Pastor Relationship.** These are clarifying statements about delegation to, and monitoring of staff activity.

2.5. Governing Process

- 2.5.1. **Scope of Activities.** All activities of the Board, its officers, or committee(s) shall relate to the specific responsibilities of the Board as formally adopted at Board Meetings.
- 2.5.2. **Group Action.** The Board shall exercise its governing authority as a whole. No individual Board Member shall exercise such authority except as instructed by the Board.
- 2.5.3. **Policy Development.** The Board Policies are to be active and dynamic. They are meant to be changed and refined regularly, based on the intent of each section, the values of the Board, and the changing context within which the Congregation functions.
 - 2.5.3.1. **Resolutions.** The Board will pass resolutions for specific actions only when those actions are required by these policies, law or the by-laws or will affect only the Board.
 - 2.5.3.2. **Senior Pastor Actions.** All Board decisions governing actions of the Senior Pastor shall be done through Policy. Any actions taken or contemplated by the Senior Pastor or any which may be or have been approved through the Senior Pastor, will only be considered in light of the appropriate governing policies in effect at the time of the decision or action taken.
 - 2.5.3.3. **Policy Review.** Any Board Member, the Senior Pastor, or the congregation, by the written request of not less than ten (10) members, may ask for a review of a specific Policy. However, never does the responsibility for effective and appropriate policies rest with anyone other than the Board.
 - 2.5.3.3.1. The Board will only review the policies for their soundness as a test of ethical and prudent behavior, and will not dictate what are appropriate actions except for compliance with Policies.
 - 2.5.3.3.2. The Board shall rewrite policies when appropriate.
 - 2.5.3.4. **Policy Review Schedule.** The Board shall establish an annual policy review calendar to coordinate the review of every policy at least once a year. Every effort will be made to coordinate the calendar with the ministry planning cycles of the congregation, reviewing appropriate policies just prior to staff actions for decisions.
- 2.5.4. **Supervision of the Senior Pastor.**
 - 2.5.4.1. The Board shall consistently advise the Senior Pastor on performance.
 - 2.5.4.2. The Board shall conduct the Senior Pastor's annual performance appraisal in March after the State of the Church report he delivers to the Board.
 - 2.5.4.2.1. In addition, to other information they may seek in conducting the performance appraisal, the Board may once or twice a year interview all key management personnel concerning the performance of the Senior Pastor. The Board shall guarantee anonymity when reporting this information to the Senior Pastor.

2.5.4.2.2. The Board shall share the information gathered through these interviews (guaranteeing anonymity) with the Senior Pastor and allow him to respond as he feels the need.

2.5.5. Fiscal Responsibility. The Board's fiscal responsibility shall be discharged by:

2.5.5.1. Establishing policies limiting Senior Pastor financial authority, budget development and control of assets.

2.5.5.1.1. Annually, by the end of the March board meeting, establishing the Senior Pastor salary and housing compensation based on performance review and salary guidelines.

2.5.5.1.2. Annually, by the end of the March board meeting, setting the budget amount for the upcoming fiscal year.

2.5.5.2. Monitoring the fiscal soundness of the congregation.

2.5.5.2.1. Appointing the Financial Reviewer as per the Financial Control Policy (Appendix B).

2.5.5.2.2. Receiving and reviewing reports from the Financial Reviewer.

2.5.5.2.3. Receiving and reviewing financial reports from the Senior Pastor.

2.6. Qualifications of Gloria Dei Governing Board

2.6.1. In preparing its recommended slate of candidates for Board membership, the Nominating Committee must seek candidates who:

2.6.1.1. Meet the requirements of Board membership as stipulated in the Constitution and By-laws.

2.6.1.2. Are good communicators.

2.6.1.3. Are visionary.

2.6.1.4. Can effectively represent the concerns of the "owners" of the Congregation.

2.6.1.5. Have sufficient understanding of the ministry of Gloria Dei.

2.6.1.6. Understand and support the basic concepts of Policy Based Governance.

2.6.1.7. Are willing and able to support the Values, Mission and Vision of the congregation.

2.6.1.8. Are willing and able to accept the responsibilities of Board membership as delineated in Policy Sections 2.1 and 2.2.

2.6.1.9. Are not spouses, children, parents, in-laws or siblings of current staff members.

2.6.1.10. Are not spouses, children, parents, in-laws or siblings of current Governing Board Members.

2.7. Board Self-Review

The Board shall annually create its own self-review process of the following items:

2.7.1. The Board's openness and communication among its members.

2.7.2. The Board's openness and communication with the Senior Pastor.

2.7.3. The Board's ability and skill in developing and monitoring policy.

2.7.4. The Board's adherence to policy.

2.8. Board of Elders Appointment Policy

2.8.1. The Governing Board shall appoint 5 members of Gloria Dei to the Board of Elders, seeking recommendations from the Senior Pastor and according to the following qualifications:

- 2.8.1.1. Male member of Gloria Dei for a minimum of 3 years.
- 2.8.1.2. Regularly in attendance at worship services.
- 2.8.1.3. Involved in Bible Studies and other church activities.
- 2.8.1.4. Solid knowledge of Missouri Synod doctrine.
- 2.8.1.5. Regularly give a percentage of their income back to God.
- 2.8.1.6. Completed Gloria Dei Leadership training.

2.8.2. Appointment to the Board of Elders requires a majority vote of the Governing Board.

2.8.3. The appointments will be for a three-year term which begins August 1 of each year.

- 2.8.3.1. Appointments will be made such that no more than two positions are open in a single year.
- 2.8.3.2. If an appointment should be needed due to a mid-term vacancy, said appointment will be for the duration of the existing term.
- 2.8.3.3. A maximum of three consecutive full terms may be served.

2.8.4. The removal of a member of the Board of Elders may occur for persistent adherence to false doctrine, neglect of duties, or an incapacity to perform their duties.

2.8.4.1. Should removal of a member be necessary, the Senior Pastor will bring a recommendation to the Governing Board.

2.8.4.2. Removal requires a majority vote of the Governing Board.

2.9. Committees of the Board

The Board may from time to time use committees, but always consistent with the following principles:

2.9.1. Committee responsibilities shall flow directly from the Board's description of its job, shall be set forth in a formal written charge with an appropriate period for existence and shall not impinge upon responsibilities delegated to the Senior Pastor.

2.9.2. Committees shall not manage any part of the congregation, or do staff work, except when working on a topic that is fully within the province of the Board and has not been delegated in any way to the Senior Pastor.

2.9.3. Except when empowered by the Board, committees shall have no executive or decision-making authority.

2.10. Responsibilities to the Members of the Congregation

The Board's responsibilities are to:

- 2.10.1. Be attentive to the needs and desires of the Members.
- 2.10.2. Conduct annual congregational meeting.
- 2.10.3. Inform the Members of the degree of success in meeting the Strategic Plan.

2.11. Strategic Planning

The Board shall:

2.11.1. Be the strategic leaders of Gloria Dei Lutheran Church.

2.11.2. Develop a Strategic Plan which includes the following areas:

2.11.2.1. Core Values

2.11.2.2. Vision

2.11.2.3. Mission Statement

2.11.2.4. Congregational Goals

2.11.3. Establish a process whereby the Strategic Plan is reviewed on a yearly basis as part of the annual board retreat.

2.11.4. Focus on outcomes rather than activities.

2.12. Board Meeting Structure

2.12.1. Only Members of the Board, the Senior Pastor, Recording Secretary, and presenters shall be seated at the Board table.

2.12.2. The Senior Pastor may send a designee to the meeting.

2.13. Officer Elections

New officers for the Governing Board shall be elected at the March Board meeting. The new officers will take office in July. If an elected officer is not re-elected to the Board at the Annual Meeting, the Board shall elect that position at the July meeting.

Board – Staff Relations

Board-Staff Delegation policies address how the Board and Senior Pastor relate to each other. In general, the Board speaks with one voice and all Board authority is delegated through the Senior Pastor. This means the Senior Pastor reports to the Board as a whole, not to individual Board Members, officers of the Congregation, or Board committees. This also means the Board works only with the Senior Pastor and does not direct the work of staff or volunteers.

3.Global Board – Staff Relations Policy

3.1.Manner of Delegating

- 3.1.1.Except for assignments of its own work to committees, consultants, or officers the Board shall delegate authority only to the Senior Pastor.
- 3.1.2.The authority of the Senior Pastor shall begin where the explicit pronouncements of the Board end. Except as required by governing policies or law, decisions of the Senior Pastor do not need approval by the Board.

3.2.Senior Pastor Administrative Function

The Senior Pastor shall:

- 3.2.1.Be empowered to take all actions and make all administrative decisions he deems necessary to attain the Vision, and are in accordance with the Congregation's Strategic Plan.
- 3.2.2.Develop operational guidelines, rules or procedures and make decisions the Senior Pastor deems appropriate as long as governing policies adopted by the Board are observed.

3.3.Senior Pastor Accountability

The Senior Pastor shall be accountable to the Board for:

- 3.3.1.Achievement of the congregation's Strategic Plan.
- 3.3.2.Compliance of personal and staff actions.
- 3.3.3.Provision of counsel to the Board on theological, social, legal, synodical and other changes relevant to the Board's decisions.
- 3.3.4.Relating with integrity, honesty, and straightforwardness to the Board.

3.4.Exceeding Senior Pastor Limitations

- 3.4.1.The Senior Pastor shall give an immediate notice to the President of the Board once a Senior Pastor Limitation has been recognized to have been exceeded.
- 3.4.2.If the exceeded Senior Pastor Limitation is immediately correctable, the Senior Pastor shall take the necessary action within policies and report the results to the Board.
 - 3.4.2.1.If the exceeded Senior Pastor Limitation is not immediately correctable, the Senior Pastor shall establish and implement corrective actions, reporting them and gaining approval of a deadline for complete correction from the Board.
 - 3.4.2.1.1.The Senior Pastor shall continue to report in an agreed upon timeframe as to the actions taken and their results until the exceeded Senior Pastor Limitation is corrected.

- 3.4.2.1.2. The Senior Pastor shall give immediate notice when it is recognized that a deadline will be missed, and submit a new plan for action.
- 3.4.2.2. The Senior Pastor may use internal or external resources to correct the exceeded Senior Pastor Limitation so long as those resources do not violate the Senior Pastor Limitations Policies.
- 3.4.2.3. The Board shall review the soundness of any Senior Pastor Limitation that has been exceeded.
- 3.4.3. The Board shall not allow one-time exceptions to policies. If an action is acceptable under certain conditions, then those conditions must be stated in the policy and the policy amended.
- 3.4.4. The Senior Pastor shall develop or improve processes to avoid recurrence of any exceeded Senior Pastor Limitations.
- 3.4.5. After repeated recurrences of exceeding Senior Pastor Limitations, the Board President will conduct:
 - 3.4.5.1. A performance evaluation of the Senior Pastor related to the exceeded Limitation.
 - 3.4.5.2. A discussion with the full Board about the Senior Pastor's performance.

3.5. Means of Monitoring

- 3.5.1. **Management Reports** - The Senior Pastor shall provide periodic statements and overviews which provide information and counsel to the Board on programs, trends, and developments that may affect the Board's work and which report on the Senior Pastor's compliance with Board policies. The Senior Pastor shall:
 - 3.5.1.1. Report monthly to the Board on the progress achieved towards the initiatives as communicated in the State of the Church for the current fiscal year:
 - 3.5.1.2. Provide to the Board monthly reports on the annual budget including:
 - 3.5.1.2.1. Cash flow forecast including expenses and giving.
 - 3.5.1.2.2. Giving analysis comparing giving and pledges.
 - 3.5.1.3. Provide to the Board financial analysis reports at least quarterly including:
 - 3.5.1.3.1. Income and expenses as compared to previous years.
 - 3.5.1.4. Provide to the Board personnel policy revisions as they occur.
 - 3.5.1.5. Provide to the Board new operational structures as they are developed with an explanation of the responsibilities assigned.
 - 3.5.1.6. Provide to the Board operating policy revisions as they occur.
 - 3.5.1.7. Provide to the Board summaries of each new program and service as they are developed.
 - 3.5.1.8. Provide the Board the following reports at the following times:
 - 3.5.1.8.1. January: Yearly attendance figures as compared to past years and projecting toward the future.
 - 3.5.1.8.2. February: Analysis of pledges.
 - 3.5.1.8.3. February: State of the Church Report that shall consist of:
 - 3.5.1.8.3.1. Qualitative Data: Recap of previous year. Evaluate progress toward major initiatives spelled out in previous year's State of the Church Report.

3.5.1.8.3.2. Quantitative Data: What were the indicators of success?

3.5.1.8.3.3. Upcoming Year Priorities: One or more major initiatives that will be addressed along with what the Senior Pastor will be looking for as indicators of success of these initiatives. The initiatives must be tied to the Strategic Plan and the Ends.

3.5.1.8.4. March, April, May, June, August, September, October, November and December: report on progress toward major initiatives.

3.5.1.8.5. July: Report on six-month evaluation of the progress made on achieving the major initiatives.

3.6. Board/Staff Communication

3.6.1. Individual Board members shall relate to staff as any other member of the congregation but Board decisions and policy must be communicated through the Senior Pastor.

3.6.2. Individual Board members shall make it a priority to inform the staff that they are speaking as an individual because the Board speaks as one voice through the Senior Pastor.

Senior Pastor Limitations

Senior Pastor Limitations policies address staff means—what the Pastor and staff may and may not do. They define the out-of-bounds lines. These policies communicate what behaviors, methods, and practices are acceptable and not acceptable. Unless restricted by the policies, all other reasonable actions are considered acceptable. This approach empowers the staff from needing to delay action until the Board can approve each new initiative. It also allows the Board to responsibly minimize involvement in the details of day-to-day operations. These policies are addressed to the Pastor rather than the entire staff. The Pastor is held accountable that all staff actions fall within the boundaries established by these policies.

4. Global Senior Pastor Limitations

4.1. Primary

- 4.1.1. The Senior Pastor shall not act in a manner that is unethical, imprudent, illegal or inconsistent with the Constitution, By-Laws or Policies of the Congregation.

4.2. Financial

- 4.2.1. The Senior Pastor shall not cause or allow a financial plan which:
 - 4.2.1.1. Develops a fiscal year budget after the beginning of the fiscal year.
 - 4.2.1.2. Is built on unsound assumptions about financial conditions. Financial conditions are defined as projected earnings/contributions, operating costs, other income/expense, and transfer from investment income.
 - 4.2.1.3. Continues without review and appropriate adjustments whenever there is a change in any one or more of the assumptions of financial conditions under which it was constructed. This includes non-designated contributions and/or budgeted expenses varying by 10% or more for any month.
 - 4.2.1.4. Allows an unsound financial condition that jeopardizes the achievement of Gloria Dei Lutheran Church's Mission and Vision.
 - 4.2.1.5. Enacts a budget prior to approval from the Governing Board and the Congregation.
- 4.2.2. The Senior Pastor shall not allow the receipt or use of any planned giving receipt which deviates from the written Financial Control Policy (see Appendix B).
 - 4.2.2.1. The Senior Pastor, in reporting financial activities and position, shall not allow deviation from generally accepted accounting principles as established by the Financial Accounting Standard Board (FASB) and the American Institute of Certified Public Accountants (AICPA). Financial statements should be presented using the cash method. An exception to this general rule: The balance sheet need not report land and building at its original cost, nor depreciate same, as historical costs are not available.
- 4.2.3. The Senior Pastor shall not allow the investment of any financial asset that deviates from the written Financial Control Policy (see Appendix B).
- 4.2.4. The Senior Pastor shall not allow the handling of cash within the congregation that does not comply with an effective, written Financial Control Policy (see Appendix B).
- 4.2.5. The Senior Pastor shall not permit the congregation to accept gifts and bequests that run counter to the Congregation's values and policies or that have a neutral or negative effect on the ends.

4.2.6. The Senior Pastor shall not allow any section of the budget to be overspent without approval of the Governing Board.

4.3. Ministry and Worship

4.3.1. The Senior Pastor shall not allow the senior staff to carry out their ministry without regularly seeking advice, counsel or using the gifts of Gloria Dei Lutheran Church members.

4.3.2. The Senior Pastor shall not cause or allow worship which:

4.3.2.1. Fails to live up to the value of excellence.

4.3.2.2. Fails to be relevant in today's society.

4.3.3. The Senior Pastor shall not allow any consulting by himself or staff that deviates from the Consulting Policy (see Appendix G).

4.4. Planning

4.4.1. The Senior Pastor shall not allow the development of an Operational Plan that fails to consider ends.

4.4.2. The Senior Pastor shall not allow the staff to begin a new fiscal year without reviewing and updating its Goals and Action Plans.

4.4.3. The Senior Pastor shall not allow programs or other services that do not contribute to the achievement of the Mission and Vision of Gloria Dei Lutheran Church.

4.4.4. The Senior Pastor shall not fail to develop a long-range strategic plan that addresses ministries, staffing, finances, communication, and facilities without using the God given gifts of the Governing Board and Congregation members in the development of that plan.

4.5. Communication

4.5.1. The Senior Pastor shall not permit the Governing Board to be uninformed or unsupported in its work.

4.5.2. The Senior Pastor shall not allow the Governing Board to be unaware of:

4.5.2.1. Relevant trends.

4.5.2.2. Anticipated adverse media coverage.

4.5.2.3. Hiring, promotion, demotion or firing of staff.

4.5.2.4. Death or serious illness of staff.

4.5.2.5. Crises affecting the work, health or safety of staff.

4.5.2.6. Lawsuits against the congregation.

4.5.2.7. Changes in the assumptions upon which any board policy has been established.

4.6. Personnel

4.6.1. The Senior Pastor shall not allow an organizational structure that has a neutral or negative effect on the Strategic Plan of the congregation.

4.6.2. The Senior Pastor shall not allow Gloria Dei Lutheran Church to operate without effective, established Personnel Policies. Personnel Policies shall not:

- 4.6.2.1. Deviate from local, state or federal laws or regulations in the ethical treatment of employees.
- 4.6.2.2. Be in conflict with the effective day-to-day operation of the Congregation.
- 4.6.2.3. Fail to include an effective, written Conflict of Interest Policy (See Appendix E) for the staff.
- 4.6.2.4. Impair the dignity, safety, and right to ethical job-related dissent of employees. Grievances will be handled in the following manner:
 - 4.6.2.4.1. Grievances concerning the Senior Pastor will be addressed by the Governing Board.
 - 4.6.2.4.2. Grievances concerning an Associate Pastor or the Executive Director will be handled by the Senior Pastor.
 - 4.6.2.4.3. Grievances by non-ordained employees will be handled by the Executive Director.
- 4.6.3. The Senior Pastor shall not allow positions (or ministries) to be undefined or position descriptions that inaccurately reflect the responsibility and tasks assigned to the position.
- 4.6.4. The Senior Pastor shall not allow positions to exist unless there are adequate resources available for a qualified person in the assigned position to succeed.
- 4.6.5. The Senior Pastor shall not allow the Senior Pastor's position description to assume authority that is clearly delegated to some other entity or person.
- 4.6.6. The Senior Pastor shall not allow any staff member to not receive an annual performance evaluation.
 - 4.6.6.1. The Senior Pastor shall not fail to conduct an annual performance evaluation of his direct reports.
 - 4.6.6.2. The Senior Pastor shall not fail to ensure that all staff receive an annual performance evaluation from their direct supervisor.
 - 4.6.6.3. The Senior Pastor shall not fail to ensure that performance evaluations results are shared with the appropriate staff member.
- 4.6.7. The Senior Pastor shall not fail to inform the staff of the process being used to make decisions except to maintain the personal privacy of those being served or as required by law or these Policies.
- 4.6.8. The Senior Pastor shall not allow salary increases to be based on anything other than merit, as justified in the performance review and by available resources.
- 4.6.9. The Senior Pastor shall not add or remove a ministry position without approval from the Governing Board.

4.7. Policy

- 4.7.1. The Senior Pastor shall not allow the congregation to operate without a detailed written operational Crisis Management Plan (see Appendix A).
- 4.7.2. The Senior Pastor shall not allow the congregation to operate without a written Gift Acceptance Policy (see Appendix B).
- 4.7.3. The Senior Pastor shall not allow the congregation to operate without a written Safety Policy (see Appendix A).
- 4.7.4. The Senior Pastor shall not allow the congregation to operate without a written Facilities Use Policy (see Appendix C).

4.8.Facilities

- 4.8.1.The Senior Pastor shall not allow any structural or material change to the Church facilities or grounds without approval by the Governing Board. Structural or material changes are considered to be anything that adds to or changes the existing facilities or grounds. This does not include repair or maintenance of the existing facility (i.e. painting, tree trimming, etc.).
- 4.8.2.The Senior Pastor shall not enter into a multi-year lease of physical space for the purpose of congregant worship or gatherings without approval by the Governing Board. An exception is the lease of space for storage purposes which fall within the stated budget.

Appendices

Appendix A. Safety Policy (Includes Crisis Management)

1.0 Introduction

Gloria Dei Lutheran Church (GDLC) has adopted the following policies and procedures for the purpose of ensuring the safety of any person present within the facility or on the grounds. This may include church members, church employees, visitors, volunteers, children, youth and contract workers. This policy includes a screening process for all staff and volunteers at GDLC. GDLC considers the safety of each person present at our facility a priority. A written policy has been developed because this format provides the most effective means by which to communicate, train and enforce such a critical policy.

2.0 Fire Policy

- 2.1 GDLC is equipped with a fire alarm system which sounds a bell when activated either by a manual pull station or a water flow signal from a zone riser.
- 2.2 When an alarm occurs, a signal will be transmitted to the alarm company [SEI (Security Equipment, Inc.)] via automated modem connection and the alarm condition will display on the SEI keypads. SEI personnel call the Fire Department and trucks are dispatched. SEI also calls GDLC to verify the alarm condition. Once the Fire Department has been called, the fire trucks will show up even if it has been determined that the alarm is a false alarm.
- 2.3 _____ or a designee will be designated as the Primary Contact with the Fire Department.
- 2.4 No person shall attempt to put out a fire unless they are confident they can operate a fire extinguisher and their safety is not at risk.
- 2.5 In the event an alarm occurs, evacuate the building immediately at the closest exit. Follow the exit signs as appropriate. In the event an exit is not accessible, the windows in Christian Education Wing push out and may be used as an exit point.
- 2.6 Following evacuation, all people should assemble in the playground area. It is critical all people meet in this common area because:
 - 2.6.1 All employees, volunteers, staff, members, children, etc. can be accounted for. It is the responsibility of the teacher, supervisor, etc., whichever is appropriate, to account for the people in their area.
 - 2.6.2 Having all people in a common location prevents a safety hazard as the Fire Department arrives.
- 2.7 All people are to remain in the playground area until the Primary Contact/designee or Fire Chief declare the facilities are safe for occupancy. Individuals will not be allowed to leave the designated area until this time to ensure emergency personnel and equipment can perform their duties without the concern of safety for facility occupants.
- 2.8 Following the "all clear" declaration, parents will be allowed to pick up their children either outside or from within the classroom, whichever is appropriate, and leave the church.

- 2.9 People will be allowed to leave the playground area only at the direction of emergency personnel prior to the “all clear” signal.**
- 2.10 At least one fire drill a month per Tiny Treasures Preschool class will be held by the Director of Early Childhood Ministry. The time of the drill will be coordinated by the Director of Early Childhood Ministry.
- 2.11 After each drill, the Director of Early Childhood Ministry will request input and assess the effectiveness of the alarm communication and the response.

3.0 Tornado Policy

- 3.1 Tornadoes and severe storms present a risk to any person present at GDLC, which can be minimized by appropriate planning and emergency response. This section describes the actions to be taken by church employees and volunteers in monitoring severe weather and directing emergency response activities. It also describes the actions to be taken by all persons during severe weather situations.
- 3.2 Designated persons, inclusive of the Director of Early Childhood Ministry, will receive information from the following sources to determine when weather threat exists:
 - 3.2.1 Weather forecasts.
 - 3.2.2 Television weather reports (which can be received via the internet).
 - 3.2.3 Local warning systems.
 - 3.2.4 Reports from any person who has become aware of a severe weather condition.
- 3.3 Once a severe weather condition has been determined, the designated persons will continue to monitor weather conditions by listening to local media reports.
- 3.4 The decision to evacuate people to a designated tornado shelter will be made by the designated person(s) based on the following criteria:
 - 3.4.1 If a tornado has been spotted or radar echos indicate the imminent formation of a tornado.
 - 3.4.2 If actual weather conditions appear to present a danger, regardless of the presence of issued warnings.
 - 3.4.3 If local media makes the recommendation to seek immediate shelter for the area including GDLC.
- 3.5 If a tornado watch has been issued for Polk County, the designated person(s) will communicate the following:

“A tornado watch has been issued for Polk County. Please be alert and ready to evacuate to the closest designated tornado shelter if the city alarm sounds.”
- 3.6 If the decision to evacuate has been made, the designated person(s) will communicate by the most effective means for all persons to proceed immediately to the nearest designated tornado shelter. This is not a drill.”
- 3.7 Following evacuation, the designated person(s) will continue to monitor the weather until a determination can be made that the danger has passed. At that time the “all clear” will be verbally communicated to all shelter areas.
- 3.8 At least one tornado drill per month per Tiny Treasures Preschool class will be held by the Director of Early Childhood Ministry. The time of the drill will be coordinated by the Director of Early Childhood Ministry.

- 3.9 After each drill, the Director of Early Childhood Ministry will request input and assess the effectiveness of the alarm communication and the response.
- 3.10 All employees and volunteers will become familiar with the locations of the designated tornado shelters throughout the church.
- 3.11 If a tornado alarm is sounded, all employees and volunteers should:
 - 3.11.1 Quickly check the area for people who are not aware of the alarm, and then immediately evacuate the area quietly and in an orderly fashion.
 - 3.11.2 Proceed to the nearest designated shelter area and wait further instructions. If possible, use a route away from exterior windows.
 - 3.11.3 While in the shelter be ready to take possible defensive action. Experts recommend getting close to the ground and covering the back of the head with the hands and arms to protect against flying debris.
 - 3.11.4 When the "all clear" is communicated, people may return to their normal activities. Continue to be alert for the possibility of additional alarms.
- 3.12 The following are the designated tornado shelter areas:
 - 3.12.1 South Side Classrooms will exit to the basement utilizing the south side basement door or the closest restroom.
 - 3.12.2 North Side Classrooms will exit to the basement utilizing the north side basement door or the closest restroom.
 - 3.12.3 The Sanctuary and Family Life Center will be evacuated to the basement or nearest restroom.

4.0 **Lock Down Policy**

- 4.1 In the event that a person has entered GDLC with the intent to harm, all areas will be notified and secured as quickly as possible. If possible, 911 will be called concurrently. Due to the unpredictable nature of events, this section only serves as a guideline and can be adjusted to fit the needs of a particular situation.
- 4.2 In the event of an incident, all efforts should be made to stay as calm as possible to avoid unnecessary alarm.
- 4.3 People should not move or children should not be directed to move unless every assurance is made to ensure the safety of all involved. In the event it is necessary to move people in the church, the following process will be followed:
 - 4.3.1 A code word will be conveyed to leaders through direct conversation and radio usage.
 - 4.3.2 Leaders will convey the code word to volunteer teachers.
 - 4.3.3 Volunteer teachers will immediately turn lights out, move students to below window level, block doors and cover windows or close blinds and maintain silence.
 - 4.3.4 In the Sanctuary, all people are notified and lights are turned out. People are instructed to kneel in the pew, with their head resting on the bench, silence is maintained.
- 4.4 Unless otherwise directed by emergency personnel, all people are asked to remain as described in Section 4.3.
- 4.5 After the situation has been resolved, leaders or emergency personnel will convey the "all clear" code to volunteer leaders.

5.0 Sexual Misconduct Policy

- 5.1 Adults who have been convicted of either child sexual or physical abuse should not be allowed to volunteer service in any church-sponsored activity or program for children or youth.
- 5.2 Adult survivors of sexual or physical abuse need the love and acceptance of this church family. Individuals who have such a history should discuss their desire to work with children or youth with the pastoral staff prior to engaging in any volunteer service with children.
- 5.3 All staff and volunteers working with children or youth must be a member of GDLC and be able to provide references.
- 5.4 GDLC has adopted the "Two-Adult Rule," which is described below. However, if youth are helping, an adult 21 years of age or older must be present.
 - 5.4.1 Two-Adult Rule** – Two or more adults should be present during any church activity that involves children and youth to avoid having one adult alone with one children or youth. Exceptions may need to be made and should be handled as described below.
 - 5.4.1.1 Describe in detail the exception to the parent of the child(ren) and obtain parental permission.
 - 5.4.1.2 Use an open door policy. Open door policy is defined as the door to the room where the child(ren) or youth are meeting will be left open unless the door has a window.
 - 5.4.1.4 Notify appropriate church staff in advance of such a meeting.
- 5.5 Staff or volunteers who have legitimate reasons to meet alone with a child or youth should obtain the consent of the child's parent or legal guardian before spending time with the child or youth in an unsupervised situation.
- 5.6 Programs and activities that involve children and/or youth should always include adequate supervisory personnel. Supervision should also be maintained before and after the event until all children and/or youth are in the custody of their parent or legal guardian.
- 5.7 Two or more adults must always be involved in any church sponsored overnight activity that involves children or youth. All adult chaperones and supervisors should be screened as described in Sections 5.1 through 5.3 and 6.0 prior to the event.
- 5.8 Any inappropriate conduct or relationship between an adult and a child or youth should be reported and investigated immediately using the procedure outlined in Sections 7.0 and 8.0.

6.0 Selection of Workers

Those applicants who meet the screening criteria stated in Sections 5.1 through 5.3 may be authorized to work with children and/or youth.

- 6.1 All applicants for paid and volunteer positions will be required to undergo screening to be authorized to volunteer at or be employed by GDLC.
- 6.2 All applicants for paid and volunteer positions will be required to complete the Screening Form (Attachment #1).
- 6.3 Screening Results
 - 6.3.1 Satisfactory screening may be defined as provided below, but is not considered an inclusive list.

- 6.3.1.1 No known history of abuse or molestation of children.
- 6.3.1.2 No criminal record.
- 6.3.1.3 Previous experience working with children.
- 6.3.1.4 A demonstrated ability to learn and understand the position.

6.3.2 Unsatisfactory Screening

GDLC reserves the right at any time, for any reason, to not allow an applicant to work or volunteer, particularly with children and/or youth. These individuals may be offered opportunities to volunteer services in other areas of the church not related to children and/or youth. Pastoral guidance and counseling may be offered to assist them in understanding the church's duty to provide the highest level of protection to its' children and to the members of the church.

- 6.4 Copies of all applications with references, screening forms, and screening results will be maintained as confidential and will meet all applicable regulations.

7.0 *Response to Allegations of Improper Conduct*

- 7.1 It will be the policy of GDLC to deal with all allegations of improper conduct including those involving children and youth with respect and dignity for all parties involved. Opportunities for spiritual and emotional support will be offered to all parties. GDLC will remain unbiased and supportive to all parties. Recognizing abuse allegations are devastating to both the accuser and the accused, the policies of reporting will be carried out discreetly, tactfully and without bias on the part of the reporting agent.
- 7.2 All reports or allegations of misconduct will be confidential and reporting agents will maintain the confidentiality of all parties, to the extent allowed by law, with the exceptions of required reporting to parental, legal and social welfare authorities and the church's insurance and legal counsel.
- 7.3 The pastoral staff or designated person should notify the church's attorney, insurance company or agent, and to the extent required by Synodical rules, regulations, policy or other governing instruments applicable to GDLC, about the alleged incident.
- 7.4 Care should be taken to avoid prejudging the situation, but all allegations should be taken seriously.
- 7.5 Pastoral care will be available to the suspected abuser and family. The suspected abuser should be kept apprised of all developments. The suspected abuser should be supported and treated with dignity. He/she will be relieved of his/her responsibilities until the investigation is complete.
- 7.6 The text of the prepared public statement (Section 9.0) should be used to provide responses to the press and the congregation. Great care should be used to protect the privacy and confidentiality of all involved.

8.0 *Reporting Procedure of Improper Conduct*

This section describes the steps that will be followed when there is a report of an allegation of sexual misconduct.

- 8.1 All allegations of incidents of abuse including improper touching, physical abuse or sexual abuse including those involving children or youth should be brought to the attention of the pastoral staff or designated person immediately.

- 8.2 Once reported, a brief written report will be completed utilizing the Incident Report Form (Attachment #2). The following information should be included.
- 8.2.1 Name of the person involved. In the case of child or youth involvement, include the child's parent(s) or legal guardian(s) name(s).
 - 8.2.2 Name of the worker/adult/other individual allegedly involved.
 - 8.2.3 A statement of the allegation of misconduct. Provide as accurate description as possible.
 - 8.2.4 Date, time and location of the alleged incident.
 - 8.2.5 Names and statements (if available) from any witnesses or other individuals with knowledge or information regarding the allegation.
- 8.3 The pastoral staff or designated person will call the Department of Human Services Hotline at 515-283-9222 to report the incident. The Department of Human Services will then follow up with the allegation.

9.0 Spokesperson Statements

9.1 Spokesperson for Improper Conduct Situation

Only the pastoral staff or the appointed attorney should speak to the media concerning a specific case. The following prepared statement will be used initially.

We feel sad about what is a very difficult situation for the people involved in this report of abuse. Our thoughts and prayers are with them. We contacted authorities when we found out about the allegation and an investigation is underway. Because it is under investigation I'm not able to talk about the case specifically. What I can tell you is that Gloria Dei has a formal child and youth safety policy in place to screen all people working with children and youth at our church. Part of that policy is the two-adult rule, which means that two adults are present during any church activity that involves children and youth. We implemented this policy in 1999 in response to the growth at our church and wide-ranging activities we sponsor. The house of the Lord should be a safe place, ensuring that safety is the purpose of our policy.

9.2 Spokesperson for General Situation

9.2.1 Option A

We feel sad about what is a very difficult situation for the people involved in this report. Our thoughts and prayers are with them. We contacted authorities and an investigation is underway. Because it is under investigation I'm not able to talk about the case specifically. What I can tell you is that Gloria Dei has a formal child and youth safety policy in place. We implemented this policy in response to the growth at our church and the wide-ranging activities we sponsor. The house of the Lord should be a safe place, ensuring that safety is the purpose of our policy.

9.2.2 Option B

We recognize that this is a very difficult situation for the people involved in this reported incident. Our thoughts and prayers are with them. Authorities have been contacted and an investigation is underway. I cannot comment further on the incident.

Appendix B. Financial Control Policy (Includes Gift Acceptance)

Confidentiality

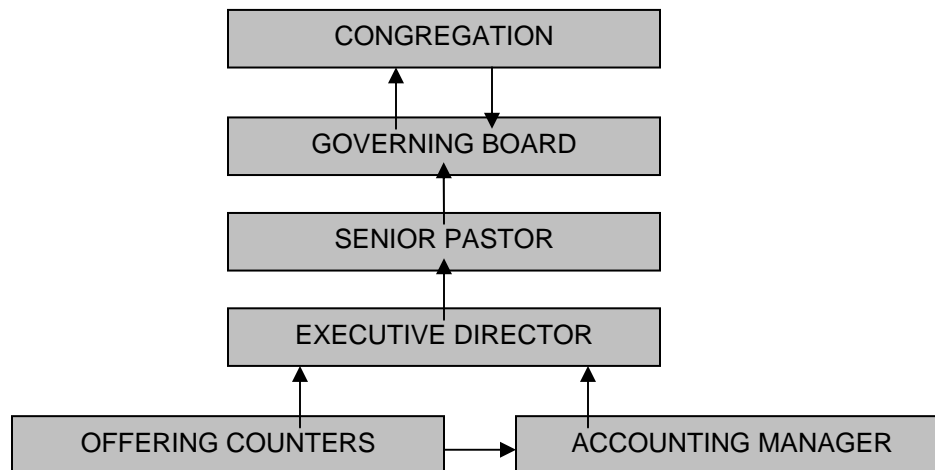
Trust among the congregation, staff and ministry partners of Gloria Dei Lutheran Church, hereafter referred to as Gloria Dei, is a valued commodity. Staff and ministry partners come in contact with information from time to time that should be considered confidential. Much of this confidential information has to do with church finances and contributions.

The church should be up front with its ministry partners regarding the importance of maintaining confidential information. In order to facilitate this relationship, all staff and ministry partners who have access to contributions information and all counting team members are required to sign a confidentiality agreement (See Exhibit 1) These agreements shall be kept as part of the individual employee files for paid employees and in a common file for ministry partners.

It shall be the responsibility of the Executive Director and the Senior Pastor to control access to contributions information, keep agreements current and inform any new employees of the significance of maintaining confidential information.

Segregation of Duties

The primary objective of an internal financial control policy is to safeguard assets, check the reliability and accuracy of financial records, and ensure compliance with managerial policies. Important to the efficacy of these procedures is the policy on segregation of duties as provided in the following organizational structure:



Responsibilities and Duties Include:

Accounting Manager — Assist Executive Director with all bank deposits and record member contributions. Tracks member giving and miscellaneous income, prepares disbursement checks, and oversees Monday bank deposits and member contribution records entry.

Executive Director — Oversees the church accounting system, prepares financial reports and analysis for the Governing Board, and congregation, and offers advice on the handling of church assets.

Treasurer of the Governing Board — Oversees all financial activities. Works with and receives financial reports and analysis from the Executive Director. Makes recommendations on financial issues to the Governing Board.

Governing Board — Oversees all church activities. Receives reports from the Senior Pastor and the Executive Director. Reports to the congregation.

Senior Pastor — Provide input and leadership at all levels of the organizational structure.

Internal Controls

A. Cash Receipts

The most important control over cash received is segregation of duties. No single person shall have the responsibility of receiving cash, making deposits, and recording receipts into the contributions or general ledger modules of the church software system.

Offering Counting Process (Please see Exhibit #2)

Contributions Data Entry - A person who is not involved in the counting process of the envelope receipts then enters those receipts into the church software system. Offering envelopes are the source documents for individual giving to pledged funds. The total of these envelopes must equal the total of the current and building funds on the weekly receipts report. Miscellaneous receipts, including those that are credited to individuals for other funds, are entered using the weekly receipts report as the source document. The total receipts entered into the system must match the total of the weekly receipts report.

Giving Records - Following the last Sundays of June and November, giving records are sent to each family or individual with an envelope number with contribution receipts for the year to date.

Giving Record Corrections - From time to time errors can and do occur. Contributors are encouraged to check their giving records for accuracy on a regular basis. Once a verifiable error has been identified, the Accounting Manager will correct it as soon as possible, with the Executive Director being notified.

Final Yearly Giving Records - Following the last day of the year, giving records are sent to each family or individual with an envelope number with the contributions receipts for the year. Individuals without an envelope number will be given giving records that can be determined by giving records established on a spreadsheet.

Stock or Other Non-Cash Gifts - Non-cash gifts are to be sold at the earliest possible time, with the proceeds deposited into the account for which the gift was given.

B. Cash Disbursements

Segregation of duties is also the key to control in cash disbursements. Ministry personnel (staff or lay persons) responsible for the expenditure of budgeted funds are received as ordered and billings are consistent with their order.

Purchase Requests

For all purchases and expenditures over \$500, permission for the purchase or expenditure must be obtained from the Executive Director or Senior Pastor prior to the purchase or expenditure. Staff members should be aware that current cash flow has an effect on the timing of the approval of the purchase or expenditure.

Check Requests

For all purchases requiring a check, a check request must be completed in order for a payment to be processed. It is up to the person making the order to be sure this is completed on a timely basis in order to facilitate prompt payment. A check request does not guarantee a check can be written on the spot. Generally, checks are prepared by the Accounting Manager during the week and the Governing Board Treasurer will sign the checks over the weekend and the checks become available on the following Monday.

Disbursements in Excess of Budget

Changes in the overall budget dollar amount must be approved by the congregation. However for the purposes of the financial operation of Gloria Dei, the Governing Board, according to the by

laws, may spend up to five (5) percent above the approved budget and may allow disbursements in excess of budget for sections of the budget. The Senior Pastor may request overspending a section of the budget with Governing Board approval. Individual line items may be overspent but sections of the budget may not without permission.

Direct Deposit Transactions

All salaried employees are paid by electronic deposit through a payroll processing company. Certain loan payments and transfers between accounts may also be done electronically. The Accounting Manager may complete these transactions with the Executive Director's approval.

Exceptions

Exceptions to the above policies should be limited, but when they are necessary the Executive Director should approve them in advance.

Check Signatures

Another key component of segregation of duties is the signature system on check signing. For any check written on the current operating fund, the Lutheran Church Extension Funds both the Unrestricted and the Restricted, the Governing Board Treasurer signature is required. In some cases two signatures are required. In instances when the Treasurer is unavailable, the Governing Board President may sign checks. In the rare instance when either the Treasurer or the President is unavailable, the Executive Director is authorized to sign checks from the operating fund with expressed permission of the Treasurer or the President unless the account requires two signatures. If the Executive Director signs any check, a follow up email must be sent to the Senior Pastor, the Governing Board Treasurer and the President documenting the transaction. Check stubs shall be kept in numeric order in the finance office with invoices and other documentation attached.

Bank Reconciliations

The Executive Director or Accounting Manager shall reconcile all church bank accounts on a timely basis. These reconciliations, with evidence of any necessary adjusting entries, should then be inspected and approved by the Governing Board Treasurer.

Reimbursements

Those having reimbursable expenses should fill out a check requisition form and present it with supporting receipts. All reimbursable expenses will be reimbursed in full including the purchase price and the sales tax. Keep in mind the church is sales tax exempt in some cases and any reimbursement may or may not include sales tax depending on the purchase. Please check with the business office if there are any questions. If a reimbursable purchase needs to be made that is tax exempt, the person doing the buying should check with the business office and obtain a tax-exempt letter from the church office prior to the purchase.

Information Technology Procedures

No person, whether they are staff or a layperson, should have access to the church's computer system without approval of the appropriate personnel. Information contained on the church's file server is quite often confidential and should not be available to non-approved persons.

The Executive Director is the administrator of the church's database. Each staff member and volunteer will assess, with the administrator, the necessary access levels to the church software modules. Staff members will also discuss, with the administrator, additional software necessary at their workstations for them to perform their tasks.

Daily data backups will take place, with backup tapes placed in a fireproof file or stored in a location outside the church on at least a weekly basis.

Credit Card Use Policy

From time to time the church may authorize the issue of corporate credit cards to staff members in the church's name. The purpose of these cards is to facilitate ministry in situations where charge accounts cannot be used.

The current arrangement with First American Bank requires individuals to fill out an application and the card itself is in both the church's and individual's names. It requires a guarantee of payment from both the church and the individual.

Each card should have a credit limit that is the maximum necessary for the person to function in their area of ministry.

Under no circumstances should church credit cards be used for personal purchases. In the event that the church card is inadvertently used for a personal item, reimbursement should take place in the current payment cycle.

The church's cash flow priority is to pay the total balance of each card by the due date every month. This is done to completely avoid finance charges. In order to facilitate this payment, each staff member with a credit card should assign charges from the credit card bill to a line item and submit to the Accounting Manager and attach supporting documents one week prior to the due date on the monthly statement.

More specific uses of the credit cards issued to staff members are included in the Staff Handbook. (See Exhibit 3)

Open Charge Accounts Policy

The church may also, from time to time, have open charge accounts at local vendors. Purchases from these vendors are under the supervision of the financial staff. New accounts can be opened with the approval of the Executive Director.

Congregational Financial Disclosure

Communication with the congregation is one of the most important obligations of persons who work in the finance area. How much information and how often it is disclosed is something the Governing Board should reevaluate on a regular basis.

Quarterly figures will be given in the Weekly Word newsletter bulletin or by other media at the time they become available. These figures include quarterly and year-to-date amounts.

Information reported to the Governing Board includes all of the above, plus any additional detail deemed important by the Board at that time. Usually, more than one year comparative figures are given, along with monthly reports, in order to facilitate cash flow and budgetary management.

Church financial statements are available for inspection by church members by appointment with the appropriate financial staff. Individual salaries and benefits may be reviewed by church members but no document containing individual salaries and benefits will be published or released to church members.

Travel Reimbursement Policy

It is the policy of Gloria Dei Lutheran Church to reimburse its employees and ministry partners for all expenses that are necessary, legitimate, permissible, and actually incurred when traveling on continuing education trips or ministry related activities.

Further guidelines for this policy are expressed in the Employee Handbook. (See Exhibit 5)

Annual Audit/Review

There shall be an annual review conducted by qualified person(s) from the congregation outside of the business office for the financial year ended on June 30. This review shall be conducted some time in the first quarter of the succeeding year. The Executive Director is the liaison for this activity and it is that person's responsibility to be sure review representatives have information needed by them to complete their work.

A formal audit will be completed by an outside auditing company determined by the Governing Board when financially feasible or as needed.

Designated Gifts Policy

Funding the church's general budget is the highest priority of all individuals and teams at Gloria Dei. It is recognized there are needs which arise in addition to the general budget that are very effectively addressed by the use of fund raisers and the accumulation of designated funds. It is, however, necessary to employ sound fund raising strategies and concepts in pursuit of making opportunities available for congregation members to express their generosity and support. The following guidelines will apply:

1. The Governing Board may decline any designated gift for any reason.
2. Designated gifts may be given to support existing and ongoing programs but not to start new programs without the approval of the Governing Board.
3. Designated gifts will be used for the designated purpose only unless the individuals giving the gift are notified and give permission to deviate from the designated purpose.
4. Designated giving outside the general fund, mission fund, and building fund will be discouraged.
5. For accounting purposes, designated funds will be disbursed before budgeted funds.
6. The church will not direct any contributions to any individual at a donor's request.

Non-Cash Gifts

1. Non-cash gifts will be accepted upon approval of the Governing Board and is subject to a legal review, environmental assessment study, and IRS determination if the gift is considered an Unrelated Business Income producing property.
2. Accepted non-cash gifts will be acknowledged by the Executive Director in a letter including the name of the donor, description of the item, date of receipt, planned usage, and other relevant information.
3. No value will be assigned to the non-cash gift.
4. Non-cash gifts will not be entered into the donor's financial giving statements.
5. The church will not acknowledge donations of labor or services.
6. The church will not acknowledge donations of items not needed by the church.
7. It will be the responsibility of the donor to file the donation on Schedule A of their 1040 form, using the acknowledgement letter to verify the donation.

Ministry Area Cash Policy

From time to time different ministries of the church will receive cash in payment for activities or materials that relate to that ministry. It is the policy of Gloria Dei that all cash shall be counted immediately. Written documentation will be submitted. The documentation should include the total amount of the cash, the line item account it should be credited to, and the counter's signature. The written documentation shall be turned into the church office for deposit in a church bank account. Keeping cash on hand is discouraged. Disbursements on behalf of those funds will then be made from church accounts. The church accounting system will accommodate the ongoing balance information regarding unspent funds.

Different ministries may find it necessary to have their own bank accounts. These accounts shall only be started with the approval of the Governing Board and shall use the church's federal tax identification number. Records for each account shall be available for inspection or audit by the

Executive Director, Senior Pastor, or Governing Board representative on an annual basis. The leadership of these ministries will be educated as to the proper use of these accounts and funds by the Accounting Manager or the Executive Director prior to establishing a new bank account.

Financial Legal/Tax Requirements

Internal Revenue Service Publication 1828, entitled *Tax Guide for Churches and Religious Organizations* includes guidelines for many aspects of church operation. This publication contains information on items that are related to the financial operation of the church, such as rules for compensation of ministers, payment of employee business expenses and record keeping and filing requirements. It is also helpful with regard to contribution substantiation rules. Whenever a question arises regarding church legal and tax issues, this publication should be consulted.

Other issues can effect the operation of the church from a legal and tax standpoint. Periodicals such as Church Law and Tax Report are published with up to date information that can affect the financial operation of the church.

Fixed Asset Schedule

The Governing Board has set a goal to establish and implement a fixed asset schedule, recognizing that budgetary reporting will initially be affected by this change.

Annual Review of Policies

The policies in this manual are subject to annual review by the Executive Director, Accounting Manager and two members of the Governing Board including the Treasurer in the first three months of each calendar year. Changes in policies can be made outside of this time frame with approval of the Governing Board. Consensus of the Governing Board will be required for all additional policies and policy changes.

Exhibit 1

Confidentiality Agreement

Recognizing that in the course of my duties, either as a paid employee or volunteer, certain personal and confidential information concerning members of the church, including but not limited to information concerning financial giving by church members, may come to my attention, and

.....

Also recognizing the need for confidentiality concerning such information, I do hereby agree to honor and safeguard the confidentiality of such information and agree to not discuss, divulge or release any such information to any party whatsoever, except as necessary in the performance of my duties with the church.

Signature

Date

Gloria Dei Lutheran Church Offering Count Sheet

Date: _____

Counters:

	(A) Envelopes – General Fund	(B) Loose – General Fund	(C) Mission Envelopes	(D) Altar Flowers	(E) Other Funds	(F) Totals
Checks						
Cash						
Coins						
Total						
Office Use Only						
Office Use Only						

Description of Other Funds:

Instructions:

1. Envelopes
 - a. Separate the envelopes into categories of General, Missions and Special.
 - b. Sort each category of envelopes into groups of 100 (ex. 0-99; 100-199, etc.).
 - c. **Two people** open the envelopes together. One person takes out/counts checks or cash, while the other writes the amount and a “√” for envelopes containing a check or a “c” for cash next to the amount. Please write the total of all checks and cash listed in the envelope on the Amount line on the envelope. One tape for the checks can be made at this time (see next step).
 - d. **For the accountant:** make one calculator tape, subtotaling after each 100 increment, for general offering envelopes. Make a separate calculator tape for the total of each category above. **For the bank:** make another calculator tape for the bank with all checks included (no need to subtotal here).
 - e. Write the total amount of the checks and cash in the appropriate categories above. Please do not write in the Office Use Only rows. **Please fold envelope flaps down.**
2. Loose Checks
 - a. Run a tape for the total amount of checks, copy the checks and write the total in column “B.” Staple the calculator tape to the copies.
3. Altar Flowers/Other Funds
 - a. Make a copy of all checks for amounts deposited to these funds and list the totals in the appropriate columns. Use the “Description of Other Funds” line above to describe the other funds.
 - b. Add rows and columns “A” through “E” above and enter the totals in “Total” row and column “F.”
4. Deposit Slip

- a. Fill out the deposit slip with the cash and checks listed separately. Add the cash and list the amount in the appropriate columns above. Make sure the total on the deposit ticket matches the total amount listed on this form. Endorse each check with the stamp provided. Place the checks (with the calculator tape), cash and deposit slip in a bank bag and lock it. **Two people** deliver the deposit to First American Bank night drop at 7031 Douglas Avenue. Please return the night drop key.
5. Miscellaneous
- a. Leave all envelopes, copies of checks and this form on the Accounting Manager's desk in the main office.

Exhibit 3

Credit Card Policy

1. The First Bankcard Visa card is to be used for all legitimate business expense incurred by the Cardholder.
2. The First Bankcard Visa card may not be used for personal expenses unrelated to business expense.
3. The Cardholder is responsible for immediately notifying First Bankcard Visa card, the Executive Director, and Accounting Manager for lost, stolen, or damaged cards, any suspected fraud, and any disputed transactions.
4. The Cardholder is responsible for turning in credit card receipts and assigning line item numbers to the charges on the statement on Thursday one week or more prior to the due date and turn those in to the Accounting Manager.
5. The Cardholder is personally responsible for any Finance charges or Late Fees accrued on the First Bankcard Visa card and will make complete restitution to the church for any Late Fees and Finance charges.
6. Any unauthorized use of the First Bankcard Visa card may cause the employee to lose the privilege of using the card and unauthorized charges will be deducted from the employee's next paycheck.
7. If employment is terminated with the Church, the First Bankcard Visa card must be turned in immediately by the employee.
8. Any unauthorized charges made by the employee whose employment is terminated will be deducted from the employee's next paycheck.
9. Any failure to comply with the guidelines established in this document will result in the First Bankcard Visa card to be withdrawn from the Cardholder.

Exhibit 4

Check Requisition Form

Today's Date: _____

Submitted by: _____

Pay to Vendor: _____ Amount: \$_____

Address: _____

Amount	Account Number/Name	Description of Item(s)
\$ _____		
\$ _____		
\$ _____		
\$ _____		
\$ _____		
\$ _____		

Approved by: _____

Check # _____

Date _____

Exhibit 5

Travel Policy

(Excerpted from the Employee Handbook)

The Church will reimburse you for reasonable business travel expenses incurred. Expenses should be approved in advance by your supervisor and include auto mileage, travel, meals, lodging and other appropriate expenses. Receipts must be submitted for payment.

Auto mileage reimbursement will be paid at the federal rate as set by the Internal Revenue Service. Reasonable air travel, meals and lodging is defined by coach airfare from Des Moines, mid-range hotels, and mid-range restaurants. Mid-range is dependant on the location of the venue. You are to be good stewards of the resources provided by Gloria Dei.

Appendix C. Facility Use Policy

1. General Policy

The primary use of Gloria Dei Lutheran Church facilities shall be the development, organization, operation and promotion of Lutheran churches, schools, Sunday schools and subsidiary organizations for the teaching of the Lutheran faith and religious belief, and to do all other things subsidiary, necessary or convenient for the carrying out or into affect the main purposes and objectives of Gloria Dei Lutheran Church. The use of these facilities must be Christ-centered, glorifying to God for the purpose of building up His church, for the edification of all its members, and for the reaching out to the spiritually lost. Gloria Dei also recognizes that using the church facilities for other activities and meetings serves an important outreach service to the community. This policy defines the guidelines under which the members of Gloria Dei, as well as non-members can use the various areas of the church facilities.

2. Priority of Use

A. Ministry

Gloria Dei Lutheran Church ministry programs, events, and activities, either on-going or one-time-only. In the event of a funeral, events scheduled for the Family Life Center may be moved or cancelled, as needed.

B. Ministry Related

On-going or one-time-only programs, events, and activities hosted by other area LCMS churches/schools.

C. Members

On-going or one-time-only programs, events, and activities hosted by members of Gloria Dei Lutheran Church. (Weddings are explained in the Wedding Book.) The facility is not available for personal fundraisers or for-profit businesses or organizations.

D. Community Need

On-going or one-time-only programs, events, and activities hosted by non-LCMS churches/schools, civic groups, foundations, organizations, etc.

E. Non-members

The facility is not available for use for graduation parties, personal fundraisers or for-profit businesses or organizations. Any exceptions to this policy must be approved by the Senior Pastor or Executive Director.

3. Conditions and Limitations of Usage

- A. No activity, taking place anywhere on church grounds may in any way compromise the non-profit tax-exempt status of Gloria Dei Lutheran Church.
- B. All events must begin and end within the time frame reserved.
- C. Non congregation-sponsored events may not extend past 10:00 p.m.
- D. No alcoholic beverages may be served or consumed on church property other than in the service of Holy Communion.
- E. Gloria Dei Lutheran Church is a designated smoke-free facility.
- F. Other than restrooms, use of the building must be limited to that part of the building requested.
- G. The user is responsible for returning furnishings to their original arrangement and removal of materials brought into the building. Failure to do so will result in forfeiture of any refundable fee and possible refusal of future use of the facility.
- H. Approval by the Director of Publicity or Executive Director is required before placing any advertising or announcement in or around the facilities. In the event you would

like to have signs for directing participants, they will be made for you in the church office.

- I. Tickets to events may be sold in the facilities prior to the event. Approval of the Senior Pastor or Executive Director is required to sell tickets on Gloria Dei property.
- J. Wagering or other forms of gambling is prohibited on the premises.
- K. Events already scheduled may be pre-empted for Worship Services, Church Ministry events or failure to follow established policies. In the event of a funeral, events scheduled for the Family Life Center may be moved or cancelled, as needed.
- L. All children in the facility must have appropriate supervision.
- M. Nursery must be staffed by Gloria Dei staff. If nursery space is needed, approval from the Director of Children's Ministry is needed. The fee for nursery staff is \$20.00 per hour, with a minimum of one hour. Staffing needs will be determined on a per event basis by Gloria Dei staff. Please contact the church office with questions.
- N. Gloria Dei reserves the right to change room assignments if necessary to other appropriate space. In the event of a funeral, events scheduled for the Family Life Center may be moved or cancelled, as needed.
- O. Use of sound equipment, organ, piano, or any other musical equipment is not permitted without the assistance and written approval from the Director of Worship.
- P. Facility requests are not scheduled until a Facility Use Agreement is signed and returned to the office, along with payment of any fees. Failure to do so may result in loss of requested space. If fees need to be billed, prior approval for billing must be obtained from the Executive Director.
- Q. All scheduling must be done through the Administrative Assistant in the Church business office. Failure to do so may result in cancellation of the space request, as well as possible refusal of future scheduling for that group.
- R. Exceptions to any policy in this handbook must be approved by the Senior Pastor or Executive Director.
- S. Use will not be allowed by groups:
 - whose purposes oppose Christianity
 - who plan or advocate the violation of federal, state, or local laws
 - who intend to hold non-Christian religious services
 - whose by-laws, articles of incorporation or practice prohibit membership on the basis of race, sex, age, or national origin
 - whose purpose is inconsistent with the mission of Gloria Dei

Sport Related Practices

Sport related practices for non-Gloria Dei activities will be considered for sister LCMS congregations/schools and other religious schools. We are unable, at this time, to accommodate requests from public schools and city-sponsored practices.

4. Facility Size and Usage Requirements

Classrooms

Single Rooms

Theater Style Seating, chairs only- 25-30 occupants

Tables and Chairs in conference or square –15 or less occupants

Double Rooms

Theater Style Seating, chairs only – 50-60

Tables and Chairs in conference or square- 25-30 occupants

Tables in rows – up to 40 occupants (this would be used for a dinner event)

Family Life Center

There are tables available as stated below:

10 round tables-comfortably seats 6 chairs each, maximum of 8 chairs per table

40 - 8 ft. tables- for up to 150 chairs

250 chairs theater style

Youth Center

Multi level tables and chairs in current set up.

8ft. tables and folding chairs are available for up to 50 people.

5. Room Use Fees

Classroom -

Members: \$25 deposit; fully refundable when space is left in normal use condition.

Non-members: \$20 per single classroom, per day.

\$40 per double classroom, per day.

Family Life Center (FLC) –

Non-members:

Empty Room use only: \$25–no tables, chairs or media equipment.

Conference Use of space for **non-member** groups or organizations:

\$150 for groups of any size (see Facility Size Use and Requirements)

Empty room or Banquet Use of space for **members**

(activities such as, but not limited to, baptism, confirmation, or graduation receptions)

\$25.00 deposit; fully refundable when the space is found in the same condition in which it was set up.

Kitchen – Use of the kitchen **does not** include refrigerator or freezer space.

If you would like coffee, tea, water, or food items available for your event please indicate this on the Facility Use Agreement. Gloria Dei Lutheran Church has “beverages on demand” available at your request. *Donations for coffee and tea will be accepted.* Additional fees will be incurred for other beverages and food items. Please contact the Church business office for details regarding charges.

Members:

\$25.00 deposit fully refundable when the space is left in normal use condition, needing no custodial care.

Non-members:

\$50 (\$25 may be refunded if left in clean condition, needing no custodial care.)

Youth Center

Members:

\$25 deposit; fully refundable when the space is found in the same condition in which it was set up

Non-members:

\$40.00 for use as currently set-up with multi level tables and chairs.

\$75.00 for use with tables and chairs.

Sanctuary and Narthex – fee based on individual event basis

Any and all fees may be waived by the Senior Pastor or Executive Director. As part of Gloria Dei's ministry mission, fees will be waved for approved Missouri Synod district events.

6. Media Equipment Available for Use (for fees see section 7. Media Use Fees)

DVD Player
Handheld Microphone
Lapel Microphone
Transparency/Overhead projection
TV/VCR/DVD on Cart
Video Projector
Video Projector on Cart
Video Screen
Portable Audio

7. Media Use Fees

These fees include set up and tear down only. This schedule reflects a per day fee.

Classroom Equipment			
Portable Video Projector with screen			\$ 15.00
Portable Sound			\$ 15.00
Family Life Center			
Projection			\$ 25.00
Audio	Unattended		\$ 15.00
Sanctuary			
Projection			\$ 25.00
Audio	Unattended		\$ 15.00

Updated 6-2011

Appendix D. Document Retention Policy (Needs to be created)

Appendix E. Senior Pastor Vacancy Plan

Overview

The Vacancy Plan for a Senior Pastor has two parts: Short-term plan and Long-term plan

- Short-term Plan - Addresses the assignment of specific Senior Pastor duties to Staff or Governing , during an extended absence of the Senior Pastor (e.g. whether to fill a vacancy or a long-term illness, etc.)
- Long-term Plan - Describes the process of calling a Senior Pastor.

The Senior Pastor Vacancy Plan will be reviewed annually, or as needed, based on the current situation.

SHORT TERM PLAN

Leadership

- Executive Director – Reports to the Governing Board, until a decision is made as to whether 1) the Senior Pastor can/is able to return after extended absence or 2) a call needs to be issued for a new Senior Pastor. The Executive Director will continue to report to the Governing Board until a new Senior Pastor is installed.
- Executive Director Vacancy - In the event that the Executive Director position is vacant, the Board President will provide staff leadership. A staff member, who will be designated the 'lead' for day-to-day staff management and interactions, will provide assistance.

Preaching responsibilities: Pastor Phillips – 100%

Voice to the Congregation: Governing Board President

- The Board President shall also provide an ongoing reminder of the vision of Gloria Dei, by working through the Communications MAT.

Day to Day Management and Operations

Initiatives - The hiring of a new director(s) shall be placed on hold. All others initiatives will continue.

Senior Pastor Duties to be Delegated

- Strategic Planning - Consultation with Facility, Finance and Ministry Committees
- Leadership for the Foreign Missions - Pastor Phillips
- Spokesperson to the congregation - Governing Board President
- Strategic Direction - Governing Board in consultation with the Staff, through the Executive Director
- Sunday Morning Services - Currently, two pastors are needed to conduct services when communion is offered during H3 (2nd and 4th Sunday). If there is only one Associate, the congregation will need to find an area pastor to assist. In addition, if there is only one Associate, an area pastor will need to help with preaching.
- Worship Theme Planning – Pastor Philips and the Director of Worship Ministry

LONG –TERM PLAN: VACANCY FILLING/CALL PROCESS

District President

- Notify the District President and enlist his assistance in the Call Process.

Consultants - The following individuals could help generate a list of names for a Senior Pastor call list:

- Jim Galvin, Galvin and Associates - While he is not a pastor, Jim has worked with many large and growing congregations and he has the contacts to help generate a list of names and could mentor the congregations.

Galvin & Associates, Inc.
3557 Tournament Drive
Elgin, IL 60124
(630) 240-2749

- Rev. Dr. Jock Ficken, Vice President for Large Churches with the Lutheran Church Extension Fund. Jock was the Sr. Pastor of church the size of Gloria Dei and had many contacts to help generate a list of names.

Rev. Dr. Jock Ficken
Vice President - Large Church Ministry
Lutheran Church Extension Fund
2781 Plante
North Aurora, IL 60542
(314) 302-4965

Call Process per the By-Laws:

1. *The Calling of a Pastor:* The following procedure is to be observed:
 - a. In the event that a call needs to be issued either to replace a Senior Pastor or to fill a staff position, a Voter's Assembly shall be called to obtain a majority vote of those members present at the meeting to approve the initiation of the Call Process.
 - b. A Call Committee will be appointed by the Governing Board. That call committee will consist of two (2) members of the Governing Board as elected by the Governing Board, two (2) members of the Board of Elders as elected by the Board of Elders, and five (5) other voting members of the congregation as appointed by the Governing Board. The Call Committee shall be responsible for electing the Chairman of the Committee.
 - c. Every member of the congregation shall have the privilege of making one or more nominations. The Call Committee shall submit the names to the President of Iowa District West. The District President shall compile a list of candidates to be considered.
 - d. It shall be the responsibility of the Call Committee to review all of the names on the list, through the use of written materials and interviews and the present the entire list of candidates to the congregation with their recommendation of one or more candidates for the vacancy.
 - e. The congregation shall have the sole authority to issue a Call. At a duly and properly called regular or special Voter's Assembly, the voters shall select, by a simple majority vote of all those members present, a candidate to which the call should be issued. Voting at the Voter's Assembly shall be by ballot or voice vote, as determined by the Chairman of the meeting.

Appendix F. Consulting Policy

Because being an equipping center is part of our vision at Gloria Dei, we have identified the following policy for consulting by our Senior Pastor and staff:

- The Senior Pastor shall decide what consulting we (he and/or staff) will do as a ministry of Gloria Dei. He shall notify the board in writing immediately when any consulting involves him going off-site or anyone from the consulting organization is coming on-site.
- Gloria Dei will not actively solicit consulting roles. Often requests come from other churches, from the District or from other existing channels like Pastoral Leadership Institute, for example.
- Consulting shall be defined as any action that assists another LCMS or connected organization with any area of their ministry. That includes, but is not limited to: policy based governance, worship ministry, strategic planning.
- All time spent consulting will be as an employee of Gloria Dei and as such the staff person consulting will not use vacation or PTO in order complete the task. A staff person may not consult in a 'moonlight' fashion even if they want to take vacation or PTO in which to do it.
- The consulting organization shall pay all expenses associated with the consulting project. This shall include, but is not limited to: travel, lodging and costs of meals, as well as materials for meetings, should they be needed. The Senior Pastor has discretion to waive some or all of these costs should the consulting organization not have the ability to pay. If this is the case, the Senior Pastor must notify the board in writing immediately.
- Should the consulting organization offer an honorarium, the Gloria Dei staff member may accept or decline the gift. If the gift is accepted, the Senior Pastor should notify the board of the amount in his Senior Pastor's report at the next Governing Board meeting. He may do so sooner if he chooses.

Appendix G. Sabbatical Policy

1. A sabbatical will be granted to the Senior Pastor after a specified period of continual service in ministry to Gloria Dei, depending on the length of sabbatical desired. The timeline will begin anew upon completion of the sabbatical, according to the length of sabbatical taken.
2. The specifics of each sabbatical shall follow these guidelines and be approved by the Governing Board six months prior to the sabbatical.
3. The sabbatical shall be used for the specific purposes of renewal and refreshment. It should include a plan of pursuing this renewal in these areas:
 - a. Spiritual
 - b. Relational
 - c. Educational
 - d. Growth in specific areas of ministry interest and/or need.
4. Prior to receiving approval, a written plan, which outlines the goals of the sabbatical, will be shared by the Senior Pastor. This will include preparation for the sabbatical and re-entry to the congregation at its conclusion. The Senior Pastor shall utilize normal, budgeted, continuing education funds for his planned studies. Extra funds can be sought if needed.
5. Salary shall remain at full pay with full benefits.
6. The Senior Pastor will arrange for effective coverage of his area of ministry in his absence. The normal tasks and schedule of ministry will be maintained without disruption during the time of the sabbatical.
7. During sabbatical, the Senior Pastor will have a complete break from all professional duties and parish responsibilities.
8. The length of sabbatical shall range from 2 weeks to 12 weeks, with eligibility determined according to the following scale:
 - a. 2 weeks after 2 years, and every 2 years
 - b. 3 weeks after 3 years, and every 3 years
 - c. 4 weeks after 4 years, and every 4 years
 - d. 5-6 weeks after 5 years, and every 5 years
 - e. 7-9 weeks after 6 years, and every 6 years
 - f. 10-12 weeks after 7 years, and every 7 years
9. The Senior Pastor will commit to serving in ministry to Gloria Dei for a period of at least twelve months upon completion of the sabbatical.
10. The Senior Pastor will not take vacation for a period of six weeks prior or six weeks following the sabbatical period. He should also refrain from any activities which would take him away from daily on site ministry at the church. The goal is to limit additional time away from the congregation and to facilitate re-entry to daily ministry at Gloria Dei. Aside from these restrictions, there will be no reduction in vacation time during the sabbatical year or in the subsequent year should they overlap.
11. Upon completion of the sabbatical, the Senior Pastor will provide a report of the sabbatical experience, particularly in regard to continuing education. The report should be made available to the entire congregation.

Adopted by the Gloria Dei Governing Board on the 13th day of December, 2011.

Mark Kramer
President

Barbara Miles
Secretary