

Flint River Presbytery
Annual To-Do List for Sessions, Clerks of Session, Treasurers

With each new year we are met with many responsibilities, and the month of January can get away from us before we know it. Here are a few reminders to complement the Session Records Report, which Clerks of Session already use.

- ✓ Elect Session officers. A Clerk of Session and a Treasurer must be elected by the Session. These individuals can be active Session members or inactive elders. If they are inactive members, they will have voice in Session meetings but not vote.
- ✓ The Session must approve an operating budget for the year. Some Sessions do this at their last meeting the prior year, but just make sure you have authority to expend funds in the form of a budget. *The Session approves the budget, which is presented to the congregation for information.*
- ✓ Schedule an Annual Meeting of the Congregation and an Annual Meeting of the Corporation (G-4.0101). This may be done at the end of the prior year or at the beginning of the new year. Several important actions are addressed during this annual meeting:
 - Report from the Nominating Committee and election of elders.
 - Presentation of the *approved* operating budget and committee reports.
 - Review of Terms of Call are presented to the congregation for installed pastors and adequacy of compensation reviewed. **Terms of Call are due to Flint River Presbytery no later than January 31 of each year. It is very helpful to your pastor if the Terms of Call are prepared the prior fall before the pastor enters his or her insurance selections with the Board of Pensions during October.**
 - Contracts for pastoral services for which the Terms of Call form is not appropriate are required by the end of the contract period. Please submit these to Flint River Presbytery for review and approval by the Committee on Ministry in a timely manner.
 - At the Meeting of the Corporation, officers/trustees need to be elected, as appropriate. The Bylaws of Incorporation for each church

will determine how this is done. Each congregation should pay annual dues to the Secretary of State of the State of Georgia to maintain 501 (c) 3 status. This payment is done online, and the officers'/trustees' names are recorded online as well.

- ✓ The Clerk of Session, with assistance from the Treasurer, must enter the Statistical Report for the prior year at the portal for the Office of General Assembly. **This report must be entered no later than January 31.**
- ✓ Conduct training for newly-elected elders and annual training for elders who continue to serve on the Session.
- ✓ Elect Elder-Commissioners for each stated Flint River Presbytery meeting.
- ✓ Schedule dates for Stated Meetings of the Session.
- ✓ Schedule dates for the Lord's Supper (Holy Communion) and approve any special dates, if known.
- ✓ Schedule a full financial review of the church's financial records from the previous year. A full audit by a CPA is NOT required by the Book of Order. Depending upon the size of the church, an accountant may be retained to give a review, or a team of members unrelated to the Treasurer and having no financial responsibilities such as writing checks, may review the records and report back to the Session.
- ✓ The Session has a responsibility to assure that members of the Session reflect the diversity of the congregation. This can be accomplished with a review of the membership.
- ✓ W2s and 1099s must be prepared during January and mailed or given in person by the end of the month.

Best practices is to have another person besides the Treasurer know about the process of keeping track of the church's finances. This will help to avert a crisis should a Treasurer be sick or for any other reason be unable to perform his/her responsibilities.

- ✓ Send out contribution letters to members and donors/benefactors. REMINDER: Any one-time gift/donation (not cumulative) of \$250 or more must have acknowledgement from the church as to the amount and date and a statement that says “no goods or services received.” Regular contribution letters should be sent by January 31 (and can contain this information for members), and thank you letters should be sent to non-members (with the above statement if the amount is \$250 or more) as soon as possible after the donation is received.

Note: The current IRS policy is that Housing Allowance is still tax exempt, however, moving expenses are not tax exempt. All Reimbursable Account amounts for called and installed pastors need to be in the Terms of Call. The Terms of Call form on Flint River Presbytery’s website does specify it in this way.

Please make yourself comfortable with navigating the website of FRP! You will find many resources and forms that will assist you in all you do. Forms, guidelines, policies – all these can be found at our website. Your presbytery staff and officers are happy to assist in any way we can!