

United Church of Cape Vincent

2022-2023 Church/Charge Conference and Annual Forms

#2

Recording Secy. file Copy
L.R. - Linda Rowe

Related to Form 14

May 2, 2022, 5 p.m., by Zoom format

Special Called Local Annual Charge Conference for the United Church of Cape Vincent, NY.
President: Reverend Mike Weeden, District Superintendent, Northern Flow District

For the following specific purposes:

- 1. Election of Christina Wahl Loew to vacant position of Lay Leader, and until December 31, 2022
- 2. Receipt of a monetary gift from the Estate of June Walker, of \$7,466.18 as a bequest

Meeting was opened at 5 p.m. with prayer by Reverend Weeden

Protocol for recording online votes: Voting will be by show of hands of eligible members with video, and by voice vote of eligible members with audio only. Reverend Weeden stated that a quorum is defined by the number of members participating.

For the election, Tom Rowe moved that Christina Wahl Loew fill the vacant position of Lay Leader and until December 31, 2022. Colleen Knuth seconded. Christina Wahl Loew did not vote. Motion carried unanimously among eligible participants 5-0.

For the monetary gift, Reverend Weeden received information from those participating that representatives of the Estate of June Walker affirmed to Church Trustee Chair Brian Coombs the amount of \$7,466.18 was given with no restrictions on use. Motion to receive it as an unrestricted bequest was made by Linda Rowe and seconded by Amy Pond. Motion carried unanimously among eligible participants 6-0.

Participating online: Reverend Weeden, Pastor Christiane Depestre, Linda Rowe, Tom Rowe, Gwen Stone, Colleen Knuth, Amy Pond, Christina Wahl Loew

Meeting was adjourned at 5:08 p.m. by Reverend Weeden.

Linda Rowe Recording Secretary

Respectfully submitted by Linda Rowe

Christiane Depestre Depestre Pastor

District Superintendent, Region 1



Upper New York Conference
The United Methodist Church

Original Signature

Retired Clergy
Report to Charge Conference

Name of Clergy Rev. Mark L. Pierce

Address POB 723, 252 Esselstyne Street

City Cape Vincent **State** NY **Zip** 13618-0723

Home Phone (315) 501-5021 **Cell** ()

Email Address kmpierce35@gmail.com

Clergy Status Retired Elder

Charge Conference Membership Lake and River Parish

- 1. Number of Funerals 9
- 2. Number of Preaching Engagements 12
- 3. Number of Weddings 5
- 4. Number of Baptisms 0

Narrative Report: (in a couple of paragraphs, please summarize your year of ministry)

Continue to serve as a member of the Half-Moon Bay Board of Directors. Half-Moon Bay is a seasonal, outdoor waterfront worship center on Bostwick Island in the Canadian St. Lawrence River.

Continue to serve on the Northern Flow District DCOM.

Taught Module II of the Certified Lay Minister training course.

On the Board of Directors of the Riverside Cemetery in Cape Vincent.

Signed *Rev. Mark Pierce*

Date 10/22/22

Church: United Church of Cape Vincent Pastor: Rental Empty
 Name of Occupant: Pastor David West Inspection Date: 4/27/2022

Parsonage Address: 176 Isseltyne Street, Cape Vincent, NY 13618

Square Footage of Parsonage 2172 Style of Parsonage: Ranch Cape Cod Colonial 2 Story

Is parsonage handicap accessible? Yes No Is back yard fenced in? Yes No Year Parsonage was built 1880

Instructions: Please provide one copy each to Board of Trustees SPRC Pastor

Please send a copy to your District Office along with your Church/Charge Conference forms

DURING PASTORAL TRANSITIONS, provide one copy to the incoming pastor

(*Key for Rating For ALL the Tables below: 1=Excellent, 2=Good, 3=Fair, 4=Poor, 5=Not Acceptable, NA=Not Applicable)

INTERIOR	Ceiling*	Walls*	Floor*	Trim*	Windows*	Doors*	Tile*	Fixtures*	Outlets*	Cabinets*	Counters*
Front Entry	2	2	3	1	2	2	NA	2	2	NA	NA
Back Entry	2	2	2	1	1	2	NA	2	2	NA	NA
Living Rm	1	1	2	2	1	NA	NA	2	2	NA	NA
Family Rm	1	1	2	1	1	NA	NA	2	2	NA	NA
Dining Rm	1	1	2	1	1	NA	NA	2	2	NA	NA
Kitchen	2	1	2	1	2	2	NA	2	2	NA	NA
Bedroom - 1	1	1	2	1	1	2	NA	2	2	3	2
Bedroom - 2	1	1	2	1	1	2	NA	2	2	NA	NA
Bedroom - 3	1	1	2	1	1	2	NA	2	2	NA	NA
Bedroom - 4	NA	NA	N/A	NA	NA	2	NA	2	2	NA	NA
Bathroom- 1	2	2	2	1	1	2	2	2	2	NA	NA
Bathroom- 2	2	2	2	NA	NA	2	2	3	2	NA	NA
Bathroom- 3	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Bathroom- 4	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Study	2	2	2	1	1	3	NA	2	2	NA	NA
Office	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Other	NA	NA	N/A	NA	NA	NA	NA	NA	NA	NA	NA
Basement	2	2	2	NA	2	3	NA	2	3	NA	NA
Attic	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

NOTES ON CONDITION, REPAIRS NEEDED, OR UNRESOLVED ISSUES:
 The UCCV Parsonage was inspected by Best Check Home Inspections, LLC on 4/27/2022, along with members of the SPRC committee. This inspection was done due to a Pastoral change. Numerous findings were collected for Trustee and SPRC consideration. Of the 41 findings, 21 were deemed serious enough to remediate prior to the arrival of the new Pastor. Remediated items included issues such as, but not limited to: basement mold, railing heights, GFCI outlets, under-sink shelving, and expired smoke and CO2 detectors. Sewage backup into basement occurred due to sag in shared sewer pipe, prior to connection into town sewer line. Neighbor planning to have sagging line remediated; UCCV offered to share cost.

- Excluding utilities, how much was expended on parsonage improvements & repairs since the last Church/Charge Conference?
Approx. \$5276 (\$3750 for mold remediation, \$707 for fridge, balance for others)
- What improvements or repairs were made?
House cleaned, basement mold remediated, GFCIs, railings, new toilet and grab bar
- What major appliances have been purchased this year?
New refrigerator, new basement dehumidifier
- If there is more than one church on the Charge, what formula do the churches use to share in the parsonage costs?
The Lake and River Parish was dissolved in July-2022. Split was 71% / 24% / 5%
- What are the plans for improvements and repairs in the future?
 - Short Term:
Fix portable A/C, finish front porch railing, fix exterior sills and paint
 - Long Term:
Investigate converting first floor laundry room to bathroom for accessibility

6. Is there an inventory of parsonage furnishings? Yes No
7. If the parsonage is rented to a non-clergy person, is it registered as a taxable property? Yes No
8. When was the last time tests were performed in the parsonage for those marked with X (need to put dates test were done)
- a. State water purity standards (if well water) Date: NA
- b. testing for lead in both paint and water be conducted every 5 years

Mechanicals	First Floor*	Second Floor*	Basement*	Attic*	Date of test	Appliances	First Floor*	Second Floor*	Basement*	Attic*
Heating	1	2	NA	NA	NA	Range & Oven	3	NA	NA	NA
Plumbing	2	2	3	2	NA	Refrigerator w/Freezer	1	NA	NA	NA
Smoke Detectors	1	1	NA	NA	NA	Dishwasher	NA	NA	NA	NA
CO Detectors	1	1	NA	NA	X 6/5/2022	Garbage Disposal	NA	NA	NA	NA
Fire Extinguisher	1	1	NA	NA	X 6/5/22	Washer	2	NA	NA	NA
Asbestos	NA	NA	NA	NA	X NA	Dryer	3	NA	NA	NA
Lead & Radon Testing	NA ¹	NA ¹	NA ¹	NA ¹	X NA 4/7/22	Garage Door Opener	2	NA	NA	NA
Deadbolt Locks/Window Locks/Security	2	2	NA	NA	NA	Water Heater	NA	NA	2	NA
Telephone	1	NA	NA	NA	NA	Humidifier	1	NA	NA	NA
Television (Cable/Satellite)	2	NA	NA	NA	NA	Water Softener, if needed	NA	NA	NA	NA
Internet Access	2	NA	NA	NA	NA					

BPC 11/14/22

NOTES related to above items: Smoke and CO detectors replaced. Forced hot air heating system converted from belt-driven to direct drive during annual maintenance. Sewer backup occurred into basement as previously mentioned. Basement mold remediation completed.

NOTES related to above items: New, energy efficient refrigerator procured in 2022
fastor notes stove parts not all in yard working order. Dryer or washing machine a "3" would be more appropriate for both.

[Handwritten signature]

BPC: Updated Radon section to reflect that the parsonage was tested with acceptable results in April-2022

EXTERIOR	Parsonage*	Garage*	Date of test performed
Siding	3	2	NA
Paint	3	2	NA
Brick	NA	NA	NA
Foundation Walls	2	2	NA
Roof	2	2	NA
Gutter & Downspout	3	NA	NA
Chimney	2	NA	X NA
TV Antenna	NA	NA	NA
Glass/Window Sash	3	NA	NA
Trim	2	2	NA
Lighting	2	2	NA
Driveway	3	3	NA
Sidewalk	2	NA	NA
Steps	2	NA	NA
Landscape	2	NA	NA
Lawn Condition	2	NA	NA
General Appearance	2	NA	NA
Other			NA

EQUIPMENT	
Lawn Mower	NA
Snow Blower	NA
Hoses, Rake, Shovel	2
Ladder	NA
Combustible Storage	NA
Other	Propane grill, portable generator - 3

For the protection of all, it is highly recommended that digital photos (both inside/outside) of the Parsonage be taken and placed in a dated file.

Exterior: Parsonage* Garage* Notes Finish front porch railing, exterior sills and paint

9. Are there conditions in the parsonage that could compromise the health of the parsonage family? Yes No
If "yes" please specify what and how this will be resolved.

9a. Is lead present? Yes No

If "yes", please list location of lead?

9b. Is there mold or the odor of mold present? Yes No

If "yes", please list location of mold?

10. How is lawn care & snow removal cared for?

UCCV pays for lawn care and snow removal

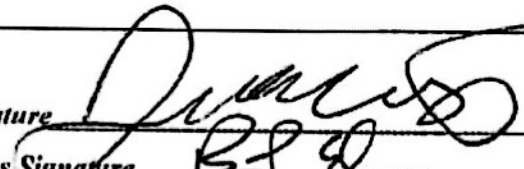
11. Has there been any damage, beyond normal usage, including but not limited to damage caused by pets? Yes No

12. Are there any other issues to note?

Person Filling Out This Form(Print name) Brian P. Coombs

Date: 10/25/2022

Print Pastor's Name David West

Pastor's Signature 

Print Trustee Chair's Name Brian P. Coombs

Trustee Chair's Signature 

Church: United Church of Cape Vincent

Date: 10/25/2022

Pastor Reporting: David West

13. Have you received a copy of this **Report** which accurately reflects the condition of the parsonage? Yes No Date of Inspection _____

14. Have you been given clear information on how maintenance issues are to be addressed? Yes No

15. List any maintenance issues which have been brought to the attention of the trustees that are currently unresolved:

16. Do pets reside within the parsonage? Yes No

17. Is smoking permitted within the parsonage? Yes No

18. Are you aware of your responsibilities in relation to occupancy of a parsonage in accordance with the UNY Clergy Housing Policy? Yes No

REMINDER: Please provide one copy each to: District Superintendent, Pastor, Trustees, and S/PPRC

Best Check Home Inspections, LLC

Additional Testing:

Water Testing

Public Water

Radon

A Radon test was requested and the test was started on 4/27/22 The test was set up in the basement of the home. The test will be concluded on 4/29/22 , at which time the samples will be collected and rush delivered via Fed ex to the appropriate New York State approved radon testing laboratory. Results are typically available the same day that the lab receives the sample. As results are made available an email copy will be forward to the client.

Regardless of the results and for help interpreting the results ,all clients are strongly urged to educate themselves on radon, its properties and health effects by visiting the Environmental Protection Agency's (EPA) web site. www.epa.gov/radon

Best Check Home Inspections, LLC

Summary

This Cape Ginent New York home was built in about 1880, making it approximately 142 years old, and like all homes, even newly constructed ones, it has some areas that would benefit from some attention. For the most part, where readily accessible, the home appears to be mostly structurally sound and reasonably maintained and the areas that would benefit from some attention are mostly safety related, such as some missing railings and/or spindles and the electrical items as outlined in this report. Fortunately all of the items are relatively easy fixes for licensed professionals.

With the implementation of the repairs/improvements as outlined in this report and with continued ongoing quality maintenance and upgrades I don't see any reason why this home can't be a safe and comfortable home for years and years to come.

If you have any questions about this report or about today's inspection or if I can be of any further assistance please don't hesitate to contact me. Thank you for choosing Best Check Home Inspections, LLC.

Thanks,
Joe

full report on file with
UCCV trustees.

Linda Rowe
PISPRC Chair
11/11/2022

*Addition to
In lieu of Form 16*

For Annual Local Church/Charge Conference 11/29/2022
Parsonage Report by P/SPRC in lieu of a separate Parsonage Committee

The P/SPRC acknowledges the extraordinary level of cooperation this year between Trustees plus their and P/SPRC this year. This facilitated the handling of several electrical safety hazards and liability issues, while also addressing other issues, such as replacement of the 31-year-old rusted refrigerator and installation in the basement of an adequate dehumidifier. Sewage effluent in the basement was remediated by a professional company, and all but the \$1,000 insurance deductible was paid for by the Church insurance.

The carpets were successfully cleaned from a different company than was used at the last pastoral change with excellent results.

The upstairs toilet was replaced with one more suited to adults, and was secured to the floor adequately. Improving outdoor railing safety for our current pastor has been determined at an Admin. Council meeting as a compassionate act and is in progress.

Attached is a copy of the P/SPRC May walk-through of the parsonage with the pastor at the time and members of the P/SPRC. Trustees have a copy for reference for future repairs and areas of concern for maintenance. As with any structure from the 1880s, it is a given that maintenance and repairs are frequent and ongoing, and become increasingly expensive. The 11-room structure was most recently occupied by one single pastor for six years, one pastor and spouse for two years, and currently one single person.

District Superintendent Mike Weeden recommended to P/SPRC that a parsonage committee be formed with two members from Trustees and two from P/SPRC (one member from each committee being the chair of that committee) and that all parsonage matters be turned over to those four people to free the rest of the committees from full participation. At the present time, with the small number of people available, both committees decided that our process this year was adequate to address parsonage needs. If the level of the two committees' cooperation diminishes in future years, that decision may be revisited.

Respectfully submitted,

Linda Rowe, P/SPRC Chair

Linda Rowe

Observations on Condition of the Parsonage
Walk-through by SPPRC
May 3, 2022

- (Chair walk-through conducted concurrently during professional building inspection 4/27/2022)
- carpet in the entryway...no room for a plastic mat. There is a hard subflooring under the carpet.
 - Under stairs water closet is not very accessible for an adult (child height) and definitely not handicap accessible. Wallpaper is peeling and the two doors don't fit the casements. Throughout the house, other doors don't fit their casements, and some don't close.
 - Windows are fairly decent, but the settling of the parsonage is causing some opening issues. Without air conditioning, fully opening windows becomes more important.
 - Not much overhead lighting due to the place being old...ie; old outlets, old switches. Since the parsonage comes unfurnished, perhaps some lamps should be provided?
 - Main staircase railing is shaky and unsafe...stairs are in good shape. No railing on basement stairs. Main coat closed at entry/atrium has very tired wallpaper in need of replacement.
 - Wall paper upstairs is peeling off of the plaster and lathe and there are some cracks in said plaster
 - Several doors have loose handles. Blue carpet bedroom door has loose doorknob and no lock.
 - upstairs room behind the area being used as a walk-in closet cannot be considered a living space. Previous trustees identified it as "attic storage". Window does not meet current fire safety regulations for entry for a firefighter in full protective gear including breathing apparatus. It has no closet. Steps to downstairs have no handrail. It also has no smoke detector.
 - upstairs toilet is not attached properly and towel rack is loose
 - upstairs bath medicine cabinet has particleboard shelves that are falling off their pegs.
 - upstairs bath curtain rods are not attached to the windows (currently are lying on the double-hung window casement.)
 - upstairs bath shower curtain is held by a pressure rod and should be replaced by a proper rod that screws into the wall.
 - many carpet stains remain, that did not come out when professionally cleaned before current pastor moved in
 - Kitchen Linoleum is curling at edges due to improper installation and no base moulding to hold it down.
 - Kitchen drawers have no gliders and flop down when pulled open.
 - Kitchen has no dishwasher.
 - Linoleum Floor bedroom has a rough closet that could use remodeling. It also has an access panel into the attic, which is filled with blown-in cellulose insulation that must be replaced. Cellulose insulation made of formaldehyde and small fibers is hazardous from an environmental point of view. Individuals with preexisting skin disorders and asthma are allergic to cellulose, because of its itch-inducing particles. The particles can be irritating to eyes, skin and lungs. The material is dust-like and filters out into the room.

-Two small air conditioning units donated by parishioners seem less efficient and more costly to operate, than perhaps a heat exchanger might.

-Basement is damp.

-refrigerator needs light; also has visible rusting near handle juncture with box

-being an old house, doors do not properly close or close with major gaps

-pantry ceiling panel has partially detached

-undersink cabinet bottom sustained water damage at some time in the past, before current pastor moved in

-driveway surface becomes compromised with mud, water and ice as the seasons change.

Might a gravel surface out to the street provide a safer, more secure footing for occupants and visitors?

-outdoors, several (asbestos?) shingles are broken, deteriorating, or reveal tar paper

Please also see the professional home inspection (digital copy and paper copy supplied to Trustee Chair Brian Coombs) that outlines wiring/electrical safety and/or potential liability issues, both inside and outside the living spaces. S/PPRC agrees those issues listed on the professional home inspection should receive priority for action by Trustees and Administrative Council, understanding that occupancy of the parsonage will change July 1, 2022. Additional safety concerns expressed by S/PPRC members will hopefully be given priority also. We want outgoing occupants and incoming occupant to be safe. It is our responsibility. Please note, Chair alerted both the pastor and spouse, and their regular housekeeping service to not use the main bathroom outlet between the medicine cabinet and the sink. Professional Home Inspector found the outlet has the black and the white ground wires hooked up backwards and a clear and present hazard. Please refer to the official copy of that document for the exact wording that applies to this outlet. That document takes precedence over observations and comments herein.

This memo is a compilation of the observations of Pastor Christiane, Linda Rowe, Christina Loew, Patricia Regan, Sally Grimshaw, and Tammy Beerman. Special thanks go to Christina for giving us informal sketches of the first and second floors for a reference point.

David West

Pastor Appointment Advisory

Save Print

Please fill out the form below. When completed, please print the form (using the print button in the upper right), sign the form and send to your District Office. Be sure to SAVE this form before leaving it after any entries/updates are made.

Pastor: David E. West

Church/Charge: United Church of Cape Vincent

Phone: 3156542881

Total years under appointment: 3

Years served in current appointment: 5 M

Current appointment: None 1/4 time 1/2 time 3/4 time Full Time

Are you currently employed in any capacity other than your appointment by the Bishop as listed in The Journal of the Annual Conference?

 No Yes

If so, where?

Address:

Hours per week:

Salary/Wages:

1. Have you and the S/PPRC developed a covenant together to define ministry priorities and expectations? No Yes

If yes, how have you worked to achieve the covenant goals?

We worked within the (S)PPRC making use of the questions with discussions found on Form 21. Each Question was specifically addressed as a committee.

If no, how have the priorities for your leadership been set?

This specific form has not been presented to the (S)PPRC and to date I have been reporting to the (S)PPRC about what I have been doing within the church and wider community. Been open to feed back from committee and congregation.

a. How do your strengths for ministry connect with these goals?

I am doing my best to work as a catalyst for mediation and community building. In other words I view the role of pastor as one of coach/mediator/ encourager. I believe this understanding of my ministry skills have proven helpful to date.

b. Where do you feel challenged by these goals?

I feel challenged by the concerns over an employee which hashindered healing and growth within the community. Since the issue at hand happened before my arrival, I am limited in my knowledge about all that was involved in the issue at hand. I remain significantly

2. What are your untapped strengths in your current appointment?

Ministerial.....Ministerial Out Reach and extended presence. I feel the need to encourage people to look outside of the church to where the church family can meet the needs of the wider community. Current issues are hindering this objective.

3. Describe your sense of "call" to this charge.

I am searching for ways to heal and growth with the community based on where we see Christ in all we do.

4a. How will the ministry and mission of this charge be affected if you remain in the appointment?

It is my hope that we will be able to meld both my goals with the goals of the community. Healing must come first before such melding can be effective. This applies to all aspects of the church based upon what I found when I first arrived at the charge.

4b. How will the ministry and mission of this charge be affected if you move to another appointment?

Uncertain at this time. If I was to move it could cause further unrest or might be the catalyst for members to think more about reassessing current understandings of communication and behavior.

5. In what ways are the needs of your family or other support systems affected or challenged by your current appointment?

The key thing which I discovered about this appointment is how isolated the community can be. I am very much a people person and the distances need to travel to get to such communities is significant. I hate to admit my physical ability to navigate the steep stairs of the

6. Please advise the Cabinet regarding your appointment to this charge for another year.

- I prefer to be appointed to my current charge.
- I Prefer to be appointed to my current charge, if

I feel it important to admit I need help in finding ways to improve communication systems as well as empowering each member and the community as a whole to be effective Christian Disciples and out reach. I can see the potential for such growth in the future.

- I am open or uncertain and request conversation with the District Superintendent.
- It is urgent that I receive a new appointment this year.
- I am requesting the following change. I have carefully read the Disciplinary reference for this change.

- Not Applicable
- Less-Than-Full-Time Appointment (Par. 338.2)
- Retirement (Par. 358)
as of date:
- Appointment to Extension Ministry (Par. 316.1, 343, 344)

I am requesting the following change. I have carefully read the Disciplinary reference for this change.

- Not Applicable
- Attend a school (Par. 416.6)
- Sabbatical Leave (Par. 352)
- Medical Leave (Par. 357)
- Leave of Absence,
specify: Not Applicable Personal (Par. 354.2a) Family (Par. 354.2b) Transitional (Par. 354.2c)
- Honorable Location (Par. 359)

7. Are there any other special circumstances or further information that you feel would be useful to the Bishop and Cabinet in considering your appointment?

I appreciate the effort to develop support systems between colleagues. I also thank Rev. Mike Weeden for the excellent level of support and encouragement offered to date.

8. Please indicate your understanding of the commitment to itinerancy.

Although I prefer to stay at a charge for longer than the normal /average time associated to an appointment, I remain open to being moved to a new position if I feel God's call to do so. Always remain open to discussions to clarify this call. All based upon Wesley's Circuit

worked on plan for our future

I have shared this information with the Staff / Pastor Parish committee on: Form #21 10/23/2022 - By inference that we *worked on a plan for our future together.*

I recognize that this information is advisory to the Cabinet and will become part of the prayerful discernment process for appointment-making.

Signed: *[Signature]* 11/11/2022

Name of person completing form: David E. West

Form is complete to the best of my ability: No Yes

Save

In Re: Form 20 - S/PPRC Appointment Advisory

Chgconfreportspprc2022

2022-23 Report of: Lake and River Parish 7/1/2021-6/30/2022. Then:
United Church of Cape Vincent 7/1/2022-forward
Report to: United Church of Cape Vincent Local Church Annual Charge Conference

From: United Church of Cape Vincent S/PPRC, Linda Rowe Chair

S/PPRC Appointment Advisory Form due in Northern Flow District due November 1 was shared with Pastor David West on 10/05/2022 and finalized online 10/12/2022, with a copy signed by all S/PPRC members and sent by certified mail as required.

While the form itself is confidential, the result listed on Form #20 is releasable. The Committee recommends that Pastor David West be allowed to continue full time ministry in this church for the year 7/1/2022-6/30/2023.

In answer to 4a: "How do you anticipate supporting and funding this ministry?", the committee wrote: As of 7/1/2022, this is the first time in more than 27 years UCCVUMC has not been in a three-church parish relationship. The other two churches contributed 29% toward the total reimbursement for Parish expenses related to clergy, parsonage expenses, and administrative expenses. In April 2022, the UCCVUMC Administrative Council agreed that we would take the leap of faith and ask that a full-time pastor be appointed to United Church of Cape Vincent, in the event the other two churches could not continue in the parish relationship. The Administrative Council agreed to make every effort to increase membership and giving and stewardship, and to use both general funds and the savings account and the investment account to accomplish this goal. In a meeting with Reverend Mike Weeden, District Superintendent, Administrative Council acknowledged information that this would be a three-year leap of faith, with progress checks annually on the church's financial condition and progress toward goal of focusing on our ministry and mission on making disciples for Christ.

Pastor-S/PPRC Covenant Form due 11/01/2022 was completed 10/12/2022 and filed online 10/13/2022.

The Local Church Profile, due by 12/01/2022, was updated online prior to its due date. This form can be updated at any time during the time between release of the open period and its due date. It will be posted in each church in November. Comments can be relayed to S/PPRC members.

2022 Clergy Compensation Report was presented by Reverend Mike Weeden in April, 2022, after newly appointed Pastor David West was introduced to S/PPRC members. His Clergy Salary/Benefits Package was signed by Reverend Weeden, D.S., Linda Rowe, S/PPRC Chair, and Pastor Dave. Copies were given to CBBS Business Services of Clayton NY, Finance Committee Chair, S/PPRC committee members and Administrative Council Chair. A copy is labeled Form 5, 5a, and 5b of Charge Conference Packet.

Other available forms listed on Conference Checklist provided to us were presented to Administrative Council for their acknowledgement at their 10/26/2022 regular meeting.

Other S/PPRC activities this year:

- Oversaw transition from Pastor Christiane Depestre to Pastor David West, 7/1/2022.
- Participated more fully in parsonage inspection and other matters attendant on pastor/pastor's family
- Employed/trained/conducted performance reviews for part-time administrative assistant position
- Prepared musician job description; developing musician supply list, for temporary, seasonal, full-time use.
- Preliminary work begun on a part-time employee handbook.
- On-going work on conflict transformation strategies (now renamed Healthy Communications Development), including increasing communication venues with congregants (in person, electronically, paper contact, etc.). Congregational meeting 6/26 and 8/11 to address issues, concerns, and strategies for focusing on ministry. Input used in preparation of 2 forms required by District: Imagine No Racism and Intentional Disciple-Making Pathway. New website, Facebook, email address changes effective 7/1/2022.
- On-going work in addressing rumor/gossip issues.
- Oversaw administrative assistant paperwork in conversion from being a three-church parish, to being a stand-alone church.
- Oversaw assembly of administrative assistant paperwork in preparing Charge Conference paperwork packet for Annual Local Church Charge Conference purposes. Paper copies this year to only, District personnel, Administrative Council official minutes for October, 2022, Charge Conference Recording Secretary, and P/SPRC official minutes. Other paper copies printed on demand and for a per copy cost to be determined at time of printing.

Respectfully submitted by Linda Rowe, P/SPRC Chair

Linda Rowe

Musician Job Description

United Church of Cape Vincent

Music selections: Sunday selections from the available hymnals are usually provided by the pastor or pastor's substitute four days prior to a service, with the understanding that there may be some minor changes by the pastor prior to the Sunday service. Pastoral substitutes, referred to as "pulpit supply", have the same authority as the regular pastor on the particular Sunday(s) of their engagement.

Instrument: Church Keyboard and organ are provided. Musician reports any maintenance and/or repair needs to the Church Trustee Chair.

Work schedule: Usually 8:45 a.m.-service end on Sundays. Church service starts at 9:30 a.m. During the seasons of Thanksgiving, Christmas, Easter, schedule may include extra time or extra days.

Location: United Church of Cape Vincent. Occasionally, official church services and church events needing a musician are scheduled off-site at other locations in the village.

When a substitute musician is needed: The year-round musician reports the need to the Pastor who is the convener of the Worship Committee or to Pastor's designee, who will have a list of possible substitute musicians, including accompanists on a variety of church music instruments, not limited to organ/piano only.

Requests for musician services for any other reasons, such as but not limited to weddings, funerals, birthday parties and other services outside of the 8:45 a.m.-service end time are at the discretion of the musician. Any such arrangements, including payment for those services are strictly between the musician and the requestor only and not covered by this job description. Any use of Church property in association with musician services not covered by this job description must have prior written approval by the UCCV pastor and must comply with United Methodist Church regulations and policies, no exceptions.

Pg 1 of 2

Supervisor: The pastor is the Administrator of the local church and has authority over content and conduct of all aspects of worship services, including music selections. It is understood that any suggestions or requests about any aspect of worship be respectfully communicated to the pastor at an appropriate time and place outside of worship services, who then makes the final decision. The paid musician will receive at least a planned monthly contact with a P/SPRC member to assess employee job satisfaction and/or present any concerns for their committee's review/response.

For payroll purposes this position fits in the IRS relationship described as an **employer-employee relationship**, and as such, is subject to all applicable payroll taxes and tax deductions.

Starting pay-\$75.00 per Sunday, payable either by paper check or direct deposit at the scheduled time other paychecks are issued. Recommendation by P/SPRC of any pay increases are evaluated annually by Church Administrative Council prior to January 1 each year.

Music skills/experience: It is expected that the successful applicant reads music and can demonstrate an ability to accompany singers. Sight reading is a plus. This position is not responsible for operation or oversight of sound equipment/sound system.

NYS At Will: Please note this is an at-will position under New York State law. This position does not include duties of a choir director and are not included in this musician job description, as that would be a separate area of responsibility. Funding for this position is subject to annual approval by the Church Administrative Council.

Adopted 10/05/2022 P/SPRC
pg 2 of 2

Form 2.1

Cape Vincent United

Pastor ~ S/PPRC Covenant

Please complete the statements and respond to the questions below. When completed, **SAVE** the document, then print the pages, secure the requested signatures. Provide a copy to the pastor, the S/PPRC Chairperson, and send the original to the District Office.
(Be sure to **SAVE** the entries before leaving this page.)

Please prayerfully share conversation which will produce mutually accepted goals which are

- S- Specific, indicating What, Who, Where, When, and Why;**
- M- Measurable, containing factors which will determine when the goal is accomplished;**
- A - Audacious, stretching beyond what has been known or accomplished in the past;**
- R - Realistic, a goal toward which participants believe can be accomplished; and**
- T - Timely, indicating a time-frame appropriate for congregation and pastor.**

Church/Charge: United Church of Cape Vincent

Pastor: David West

Date of completion: 10/12/2022

SPPRC Chair: Linda Sue Rowe

Date shared with congregation: 10/30/2022

The congregation's two main goals for disciple-making ministries in the coming year are:

- 1) Spiritual growth for more mature Christians to do the work of God's church.
- 2) Lay empowerment
- 3) reaching out beyond ourselves and our four walls (commonly referred to as Outreach)

In what ways will the congregation build leadership capacity in order to meet these goals?

- 1) Build healthy committees.
- 2) Attend pastor-facilitated DVD showing of "War Room" and an associated 5 to 6-week bible study/discussion/work book use, to begin 10/09/2022. (Attendance at first session = 5.

In what ways will the pastor increase her/his leadership capacity in order to lead and guide the congregation in meeting these goals?

- 1) Complete a course of study on Church Polity.
- 2) Augment congregants' talents/gifts with books/materials including: "Strength Finder 2", "Aqua Church", "Mission Possible", exploring simple church model, Spiritual Gifts awareness, etc.,
- 3) Be a listening presence.

In what ways will the pastor and congregation endeavor to grow spiritually together?

- 1) Build/rebuild church family relationships by using a form of the Restorative Justice Model.
- 2) In-house retreats on spiritual "callings" or gifts and their expression within the Body of Christ.

How will the S/PPRC support the pastor in these endeavors?

- 1) monthly feedback at P/SPRC meetings. At least monthly support meetings separately with the elected lay leader. Encouragement of P/SPRC members to be examples by attending Pastor's leadership events.
- 2) Continue to actively seek volunteers to help with pastoral visits to comply with Safe Sanctuaries policies.
- 3) Continue to actively seek volunteers to assist with clerical tasks in the office. Funding was withdrawn for paid clerical assistance.

In what ways will the S/PPRC hold the pastor accountable?

A checklist for pastor to submit for monthly P/SPRC meetings of goals and progress toward reaching them is being discussed as a useful measurement tool.

How will the S/PPRC intentionally handle differences of opinion or conflict following the example of Christ, in an effort to build healthy relationships?

- 1) We have intentionally renamed Healthy Conflict Transformation to Healthy Communications Development.
- 2) Regular monthly emphasis through all available media resources on the Biblical example in Matthew 18 for healthy results.
- 3) Address rumors/gossip as close to their source and time of occurrence as possible.
- 4) Harming others through rumor, gossip or insults is unacceptable at UCCV. It is not Christian behavior and has no place here. Those engaging in offensive behaviors must agree to attend a meeting with the harmed party(ies) and P/SPRC members, where the offense will be spelled out; the harm done articulated, and the offender asked to choose a form of restitution acceptable to all present, including the offended. We can no longer shy away from this Scripture-based work of reconciliation.

Two ways in which the Pastor and S/PPRC plan to work together to strengthen the connection between this congregation and the Conference/Denomination are:

- 1) Continuing to work with UMC Conference/Denomination through both in-person interactions at seminars, training, meetings on church property.
- 2) by complying with all paperwork requirements in a timely manner, accompanying them with any suggestions presented respectfully for improving or streamlining the forms or the question(s) asked or the process. We continue to assert that the paperwork is overly burdensome for us at UCCV, causing relationship losses, and distracts from ministry to live humans.

How will the S/PPRC and Pastor hold one another accountable for accomplishing these goals?

- 1) By using all communication means available to us-email, snail mail, in-person, at meetings.
- 2) by providing timely feedback on whether or not the activities we engage in are bringing people in who are not already church members or maturing current members.
- 3) by providing

opportunities for fellowship together outside of Sunday morning service. 4) by speaking the truth in love to one another.

Pastor: *[Signature]*

Date: 10/23/2022

S/PPRC Chairperson: *[Signature]*

Date: 11/1/22

Comittee members: _____

Christina-Jean
Rebecca Regan *Michelle [unclear]*
[Signature]
[Signature]

Form is complete to the best of my ability:

No
 Yes



Report of the Trustees

The trustees are amenable to the Charge Conference and as such are required to make an annual report

(¶ 2550). Additional reports should be made as requested by the Charge Conference or Church Council or equivalent. Numbers in parentheses refer to paragraphs in the 2016 Book of Discipline.

Copies of this report should be filed with the recording secretary, pastor, district superintendent and the board of trustees.

United Church of Cape Vincent	Church	Lake and River Parish	Charge
Northern Flow	District	Upper New York	Annual Conference
For the period beginning 1/1/2021		, and ending 12/31/2021	

1. Organization for the present conference year was effective (date) and up to nine persons): , by electing the following officers (no less than three,

	Name	Term Expires
President	Perry Golden	2023
Vice President	Alan Fairbanks	2022
Secretary		
Treasurer		
Member	Ruby Martin	2022
Member		
Member	Brian Coombs	2023
Member	Patricia Regan	2021
Member		

2. Is the local church incorporated (¶2529.1a)? Yes No

3. a. Name or names in which title to each piece of property is recorded, as shown by civil land records (¶¶2536, 2538):

	Name(s)	Office	Book	Page
Church Buildings	United Church	222801 39.81-2-17	2007	20394
Church Buildings				
Parsonages	United Church	222801 39.81-2-63	254	6
Parsonages				
Other				
Other				

b. Who is the custodian of deeds and other legal papers? Administrative Board

c. Where are they kept? Church Safe

4. Does each deed contain trust clause (¶2503)? Yes No

5. Do you have a long-term plan for the replacement of facilities and equipment as they deteriorate? Yes No

Multi-Peril Insurance information not required due to UNY Insurance Program.

Item Insured/ Insurance	Replacement Value	Amount of Coverage	Type of Coverage	Company	Restricted By Coinsurance (Yes or No and amount)		Expires When
					Y	N	
Church Buildings	\$	\$			<input type="checkbox"/>	<input type="checkbox"/>	Amount::
Parsonages	\$	\$			<input type="checkbox"/>	<input type="checkbox"/>	Amount::
Church Furnishings and Equipment	\$	\$			<input type="checkbox"/>	<input type="checkbox"/>	Amount::
Parsonage Furnishings and Equipment	\$	\$			<input type="checkbox"/>	<input type="checkbox"/>	Amount::
Vehicle(s)	\$	\$			<input type="checkbox"/>	<input type="checkbox"/>	Amount::
General Liability	\$	\$			<input type="checkbox"/>	<input type="checkbox"/>	Amount::
Worker's Compensation	\$	\$			<input type="checkbox"/>	<input type="checkbox"/>	Amount::
Directors and Officers/Errors and Omissions/Crime	\$	\$			<input type="checkbox"/>	<input type="checkbox"/>	Amount::
Professional Liability Coverage (Including Sexual Misconduct)	\$	\$			<input type="checkbox"/>	<input type="checkbox"/>	Amount::

6 b. Have the buildings been inspected for fire and other safety hazards within the past year? Yes No

c. Have you assessed the of replacement value within the last 5 years? Yes No

d. Who performed the assessment?

e. Does the church have a Safe Sanctuary Policy? Yes No

f. Is the amount of insurance adequate? Yes No

(to determine adequacy of coverage, please use the GCFA Insurance Worksheet found at <http://www.gcfa.org/gcfa/united-methodist-church-minimum-insurance-requirements>)

7. a. Has an annual accessibility audit for church properties been conducted (§ 2533.6)? Yes No

(attach as a report; an example accessibility audit form may be found at <http://www.gcfa.org/forms-and-resources>)

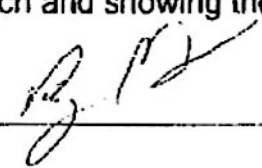
b. If needed, have you developed an accessibility plan? Yes No (Attach plan)

8. Provide a detailed list of income-producing and permanent funds:

Item	Date Received	Amount	Where Invested	Income	How Income is Used for Ministry
Permanent Fund		\$71,460.64	RBC	\$15,149.09	Reinvested

(Attach as a supplement a statement "clarifying the manner in which these investments made a positive contribution toward the realization of the goals outlined in the Social Principles of the church and showing the investments are socially responsible..." § 2533.5 and § 2550.9)

President of Trustees



Printed Name: Perry Golden

Date: 10/10/2021

By Feb. 15, 2022

THE UNITED METHODIST CHURCH



Copy only - CHARGE CONFERENCE
for 2022 Charge Conf. packet

Report of the Finance Committee

The report of the Finance Committee shall be made on this form, or one revised and adapted by the Annual Conference. Numbers in parentheses refer to paragraphs of the 2016 Book of Discipline.

Copies of this report should be filed with the recording secretary, pastor, district superintendent and chairperson of the committee on finance

UNITED CHURCH OF CHRIST Church LAKE AND RIVER PARISH Charge
NORTHERN FLOW District Upper New York Annual Conference

For the period beginning 1/1/2021 and ending 12/31/2021

I. ORGANIZATION

1.a. Has the committee been organized according to the 2016 Book of Discipline (§258.4)? Yes No

b. Names of officers?

Chairperson THOMAS ROWE Vice Chairperson —
Treasurer(s) OPEN Financial Secretary PERRY GOLDEN

II. BUDGET AND COMMITMENT PLAN

2.a. Has the committee submitted to the Church Council, or its equivalent, a complete budget for the ensuing year? Yes No

If not, why not?

b. Did the committee give the Church Council an opportunity to request financial support for recommended ministries (§258.4)? Yes No

If not, why not?

3. How frequently does the Financial Secretary/Treasurer send members and contributors regular reports of their giving?

Monthly Quarterly Semi-annually Annually No, we do not send reports

4. Is giving by individual participants in the local church regularly reviewed? Yes No;

If not, why not?

5. What are the plans for raising sufficient income to meet the budget adopted by the Church Council (§258.4)?

STEWARDSHIP CAMPAIGNS, FUND RAISERS, LOOSE OFFERINGS
SAVINGS. MEMORIALS

6. Does the Financial Secretary/Treasurer report regularly to the Church Council on the giving trends in the church/charge? Yes No

If not, why not?

III. THE HANDLING OF CHURCH FUNDS

7. Does the Treasurer regularly make reports to the Committee on Finance and the Church Council on the financial position of the church (§258.4b)? Yes No

If not, why not?

NO TREASURER AT THIS TIME. AN ACCOUNTING FIRM IS ISSUING MONTHLY REPORTS.

8. Are all benevolences and other connectional funds remitted monthly to the conference treasurer (§258.4b)?

Yes No

If not, why not?

9.a. What bank(s) have been designated by the Church Council as a depository (§258.4d)?

CITIZENS BANK OF CAPE VINCENT

b. Are all accounts FDIC insured and in amounts at or below the current FDIC insurable limit? Yes No

If not, why not?

c. Are all accounts in the name of the church? Yes No

If not, why not?

10.a. Has the committee established written financial policies to document the internal controls of the local church (§258.4d)? (Attach as a supplement.) Yes No

b. Have these policies been reviewed by the committee and found to be adequate and effective (§258.4d)?

Yes No

11. Are the church offerings counted by a counting committee in accordance with the mandates of the Discipline (§258.4a)? Yes No

If not, why not?

CHURCH COUNCIL WILL NOT APPROVE IT.

12. Are all funds deposited promptly in accordance with procedures developed by the Committee on Finance (¶258.4a, d)? Yes No
If not, why not?

13. Are financial officers of the church bonded (¶258.4b)? Yes No
If not, why not?

14.a. Have the financial records of the church and all its organizations been audited for the prior fiscal year (¶258.4c)?
 Yes No
b. If not, why not? ? NO LEGITIMATE AUDIT HAS BEEN DONE.

c. Were there any recommendations or exceptions? Yes No

d. If there were recommendations or exceptions, how has the church addressed them?

Signed

Thomas D. Rowe

Printed Name:

THOMAS D. ROWE

Date:

1/30/2022

Report of the Finance Committee 2017-2020

Prepared and edited by the General Council on Finance and Administration and authorized as the official form for this purpose.

2022 ANNUAL BUDGET
 UNITED CHURCH OF CAPE VINCENT
 ADOPTED BY THE CHURCH COUNCIL ON JAN. 26, 2022

James Rove
 FINANCE CHAIR

INCOME	2022 Budget Draft
Designated Giving	
Benevolences Rec.	
Fuel Fund	
Mission	
Other	
Total	
Envelopes/ Collection	
Morrison Trust	
Fundraisers	\$4,260.00
Shared reimbursment TMB	\$2,800.00
Investment Income	
Loose Plate	
Bequests for operations	
Memorials/Other	
Use of Building	
Total Income	\$75,908.00
Expenses	
Conference	\$800.00
Insurance	\$2,600.00
Office Supplies	\$500.00
Postage	\$250.00
RBC Management Fee	\$200.00
Telephone	\$1,000.00
Total Operating Expense	\$5,350.00
Local Mission	\$800.00
Retiree Health	\$1,074.76
Shared Ministry	\$10,848.00
UMCOR	
TOTAL MISSION	\$12,722.76

UCCV Church		
Electric		\$1,000.00
Fuel oil		\$3,770.00
Janitorial		\$300.00
Major Repairs		
Minor Repairs		\$500.00
Water		\$900.00
Other (snow removal)		\$800.00
Total Church		\$7,200.00
Parsonage		
Electric		\$700.00
Fuel Oil		\$2,600.00
Maintenance		\$1,000.00
Major Repairs		\$1,000.00
Taxes		\$44.95
Telephone		\$1,000.00
Water		\$1,000.00
Total Parsonage		\$7,344.95
Pastor Salary		
Health Insurance		\$29,597.95
Milage		\$9,940.00
MPP & CPP		\$2,000.00
ARP		\$1,109.92
CRSP		\$3,195.00
Pers		\$5,105.65
Dental		
Discretionary		\$500.00
Professional Expenses		\$2,130.00
Continuing ED		\$1,065.00
Moving		\$319.50
Total Pay & Benefits		\$54,963.02
Organist		\$4,680.00
Custodial		
Accounting Services		\$2,700.00
Pulpit Supply		\$500.00
Council Secretary		\$500.00
Admin. Assistant		\$4,350.00
Workers Comp.		\$300.00
Staffing Total		\$13,030.00
Worship		
Website		\$225.00
Outreach		\$600.00
Christian Ed. (VBS)		\$600.00
Devotions		\$100.00
Flowers		
Supplies		\$800.00
Miscellaneous		
Worship Committee		\$600.00
Total Worship		\$2,925.00

103,535.73
TOTAL EXPENSES

Due By Mar. 15, 2022

form from last yr.



Info for Website copy of chg. conf. documents. It was filed in Upper New York Conference April 2022

The United Methodist Church

CHURCH LAKE GRIVER PARISH

DISTRICT NORTHERN FLOW DISTRICT

2021 Local Church Annual Financial Audit

For the period beginning January 1, 2021 and ending December 31, 2021

Due March 15, 2022

The Finance Committee shall make provision for an annual audit of the financial statements of the local church and all its organizations and accounts, with a full and complete report to the annual charge conference. (The Book of Discipline 2016, ¶258.4.d)

CHURCH/CHARGE

1. Receipts, Disbursements, and Balances:

Record	Jan 1, 2021 Balance	Cash Received and Recorded	Transfers [+/-]	Total Disbursements	Dec 31, 2021 Balance
Current Expense Fund		103,000.50		87,942.14	15,058.09
Benevolent Fund					
Building Fund					
Improvement Fund					
UM Men or Equivalent Group					
UM Women or Equivalent Group					
UM Youth					
TRUSTEES, INVESTMENT ACCOUNTS (list account fund name in first column)					
A. RBC	104,501.70			750.47	73,805.84
B.					
C.					
D.					
E.					
F.					
CLASSES OR GROUPS (list name in first column)					

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Upper New York Conference
The United Methodist Church

Record	Jan 1, 2021 Balance	Cash Received and Recorded	Transfers [+/-]	Total Disbursements	Dec 31, 2021 Balance
OTHER FUNDS (list type of fund in first column)					
SAVINGS	31,231.24	21507.44			
CHECKING	5,170.38	97618.108	11,739.04		40,999.01
				109,344.37	3,317.21
TOTAL AMT OF CASH (ALL ACCOUNTS)					

2. Exceptions and Recommendations:

The Auditing Committee is to list below any inconsistencies in keeping records and make appropriate recommendations:

Please see attached

3. Auditor(s) Affirmation:

The Auditor(s) has examined the accounts listed above, has reconciled receipts and disbursements with bank deposits, checks issued for vouchers drawn, and bank balances, and has found the balances displayed to be correct and the records properly kept, except as noted above.



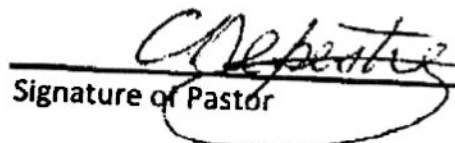
Auditor or Auditing Committee Signature(s)

Jennifer L. Finkle@gmail.com

Phone number of lead auditor

4/20/2022

Date Audit Completed



Signature of Pastor

4/21/2022

Date

Copies to the District Superintendent, Pastor, Finance Chair, Recording Secretary

Title of Audit:	2021 Local Church Annual Financial Audit
Date of Report:	April 20, 2022
Location of Audit:	United Church of Cape Vincent 260 Broadway St., Cape Vincent NY 13618

An audit was conducted on April 18 & April 19, 2022 at the United Church of Cape Vincent located at 260 Broadway Street in Cape Vincent. The audit consisted of financial information from January 1, 2021 – December 31, 2021.

SOURCES OF INFORMATION

The following information has been examined and reviewed:

- Copies of all minutes from the finance and administrative committees.
- Copies of all investment accounts.
- Copies of bank statements for the above time period.
- Copies of balance sheet, income statement, check register, budget and trend analysis.
- Copies of paid invoices, G/L balance sheet, payroll files (including W2, W3, 1099, 941 & NYS-45 forms).
- Copies of the Financial Secretary's monthly deposit summaries.

SUMMARY OF FINDINGS

Committee meeting minutes are completed at each meeting. Meetings do not occur each month but more as a quarterly type of basis.

After reviewing the financial statements, I was able to review and test multiple months of transactions. A set of five transactions were selected for each month in the audit time period. I was able to locate an original invoice for a payment made. These transactions were located on the bank statement and inputted in the accounting system which was then allocated to the correct account. There was no outstanding A/P at the end of the audit period.

Another set of five deposits for each month of the 2021 audit period were selected and compared against the bank statements and internal check register. A monthly deposit summary was helpful in breaking down the scope of these deposits. Deposits were made the next business day in accordance with the policy. Cash offerings are counted and recorded by two persons. Offerings are to remain anonymous, so I was not able to track the validity of the envelope check deposits as listed on the deposit summary compiled by the Financial Secretary each month.

All proper State and Federal payroll and income tax reports were completed. This included year end 1099's, W-2, W-3 statements as well as quarterly State & Federal payroll reports (form 941, NYS-45).

All accounts are reviewed and reconciled at minimum monthly by the accounting firm, Carrier Bay. Monthly financial reports were given for the audit period.

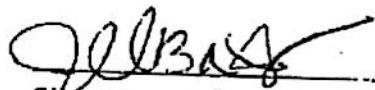
A budget plan is created and reviewed with the Finance Committee. Based on the 2021 EZRA report that includes assets and statistical trend analysis, it noted a change in previous audit year (2020-2021). Any variances of 10% or greater was notated with an explanation. Most variances occurred because of COVID-19 restrictions.

A copy of the pastor compensation package was reviewed. The salary amount was tested against the payroll reports to ensure the correct amount was being paid to the pastor.

RECOMMENDATION OF INTERNAL CONTROLS

It is recommended that each committee has a written set of policies and procedures to follow. Policies such as, depositing checks/cash, collection counting, paying invoices, etc., should be written and put in a location that can be viewed easily.


I was unable to test the validity of the deposits for the offerings. A procedure to reconcile the giving statements/collection for members would be beneficial for audit purposes. This ensures that the allocation of such offerings is going to the correct place.



Signature of Auditor

 4/21/2022

Signature of Acting Treasurer



Signature of Pastor

**Local Church Audit
Guide Internal Control
Checklist**

Appendix B

During the performance of the audit/procedures, the auditor should review to determine whether the following internal controls are in place within the church:

CONTROL DESCRIPTION	CONTROL IN PLACE (YES/NO)	IF "NO"; DESCRIBE ANY DEFICIENCIES
1. Treasurer and Financial Secretary should not be the same person and should not be in the same immediate family residing in the same household	YES	
2. Counting team (at least two unrelated persons) should count offerings and document totals - not treasurer and not financial secretary	YES	
3. Offerings should be deposited the same or next business day	YES	
4. Offering count details should be given to financial secretary for recording	YES	
5. Offering totals should be given to the treasurer or financial secretary to record deposit	YES	
6. The Financial Secretary's deposit log should be compared to the bank statement to verify deposits (by bank reconciliation reviewer)	YES	
7. At least two persons should be listed as authorized signatures on all accounts. This should also be the case for setting up electronic payments (or EFTs). For EFTs, one of those individuals should be a Trustee or a member of the Finance Committee (other than the Secretary or Treasurer).	YES	

8. The Treasurer is authorized to make electronic payments of bills. The Treasurer shall maintain support for every electronic payment just as with the support for paper checks.	YES	
9. Financial policy and authority guidelines should be written and approved by the Finance Committee.	NO	NO WRITING RULES / PROCEDURES
10. Invoices should be required for all payments from all accounts	YES	
11. Someone other than the treasurer (with authority by Finance Committee) should approve invoices for payment	YES	
12. Typically, the Treasurer should make payments only after the invoice is approved. A policy may be implemented where routine, budgeted expenses (i.e., rent/mortgage, electric bill, etc.) may be paid without recurring approval; non-routine expenses must be approved prior to payment	YES	
REPORTING REQUIREMENTS		
1. All accounts should be reconciled monthly	YES	
2. Someone other than treasurer should review bank reconciliation at least ideally semiannually (but at least annually) - including bank statements, invoices, checks written, and financial reports	YES	
3. The Treasurer should make detailed report of budget and designated fund activities to the Finance Committee (or Administrative Council if Finance Committee approves this reporting) on a routine basis as the committees meet	YES	
W-2S REQUIREMENTS		
1. W-2s must be issued for employees, including pastors, and 1099s issued for nonemployee compensation by January 31 for preceding year (federal law requirement)	YES	

2. Payroll tax forms and deposits done as required for payroll amount (federal law requirement) - payroll reporting should be completed for the IRS and SSA by appropriate due date for filing method	YES
3. Housing allowance or exclusions approved annually at charge conference and kept on file (federal law requirement)	YES

CONTROL DESCRIPTION	CONTROL IN PLACE (YES/NO)	IF "NO", DESCRIBE ANY DEFICIENCIES
OPERATIONAL REQUIREMENTS		
1. Prepare list of all church property for insurance purposes - include item description, serial number and value	UNKNOWN	
2. Prepare list of safety deposit box contents - update authority as needed - access should be allowed by two unrelated people	UNKNOWN	
3. Computer records are backed up and password protected for security	UNKNOWN	
4. Ideally, four individuals are required for regular financial procedures: financial secretary, treasurer, person to review and approve invoices and person to review bank reconciliations. It is possible for this to be accomplished with three individuals if proper segregation is achieved.	YES	