In this weeks 10.06.2014 edition:

- **Presbytery Meeting September 23, 2014**
- **Church News**
- **Shari’s Shout Out**
- **Synod Grants Available**

**Presbytery Meeting September 23, 2014**

The Presbytery of Tropical Florida met in a regular meeting at Ascension Peace PC in Lauderhill, FL, and was called into session by Moderator Pedro Rivera. Dr. Raymond Anglin, Host Pastor, brought greetings from the congregation. Worship was led by our Black Pastors with a magnificent combined choir. We truly made a joyful noise to the Lord! The message was a video from a long time retiring Black Pastor on staying at the table despite our differences.

The Order of the Day was reports from our GA Commissioners who spoke about what happened at the 221st General Assembly. Four major actions came out of the Assembly:

1. An AI (Authoritative Interpretation) allowing PCUSA pastors to perform same sex marriages in states where such marriages are allowed.
2. An amendment to the Book of Worship changing the definition of marriage.
3. Divestiture of church-owned stock in three companies that do business in occupied Palestine, while reaffirming support of Israel.
4. Send the Belhar Confession to the Presbyteries for inclusion in the Book of Confessions.

All four GA Commissioners submitted written reports which were available in the packet (and are on-line). A time for questions was planned; however, there were no questions from the floor.

The COM and CPM actions were featured in the September 29th Weekly Bulletin. The Thornwell offering was $1,446. (not the figure reported). This was our omission, not Dr. Reid’s. I would like to congratulate Mark George Van Dorn and Chang Wook Kim who were both examined and approved as Candidates.

The Keynote Speaker was Vilmarie Cintron-Olivieri, who discussed the important contribution women make to the church. We were asked to identify women who shaped our lives, for whom we prayed.

The Administrative Commission for First PC Miami made its final report and was dismissed by the Presbytery with thanks.

All other business was conducted by Consent or had little debate. The Presbytery adjourned with prayer at 3:20 p.m.

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**Church News**

**Upcoming Church Events**

There was an error in last week’s event. Please note the correct date of December 6th.

Advent Dinner with Tropical Flutes in Concert

Saturday, December 6th, 6pm  
Lakeside Presbyterian Church, 4601 South Flagler Drive, WPB  
Tickets $10, $25 max/family, payable at the door  
RSVP to admin@lakesidepres.org

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**Shari’s Shout Out**

**Last Review for Session Records**

On Saturday, December 6th, following the Presbytery meeting, the Stated Clerk will
provide a final opportunity to have 2013 records reviewed. Far more churches still need to have this review than have done so. Session Clerks should plan now to bring the books to Gardens PC in Palm Beach Gardens or arrange for someone else to do so. While it is not mandatory that the Clerk be present, it is necessary that someone from the church participate in the examination of session records. Please commit to this date.

Musicians Still Needed

The Presbytery continues to hope to be able to compile a listing of musicians who might be able to step in to assist churches during times of vacation or emergency. We know there is a lot of talent out there; but, thus far, few have offered their services. Please share your God-given gifts with another church’s worship! If you have specific geographical limitations, please let me know. Please let us help one another with this list.

Synod Grants Available

TO THE PRESBYTERIES OF THE SYNOD OF SOUTH ATLANTIC - AVAILABLE GRANTS FOR YEAR 2014

The Synod of South Atlantic would like to support the ministry of Jesus Christ for your presbytery by providing grants from various donors’ gifts as well as from the Synod’s own funds. These funds are available in addition to the Synod mission and program funds. The fund availability will be announced at the end of March each year, and all applications will be considered until funds are depleted. Please announce these grants availability to potential beneficiaries so that they can apply for the grant. When the Synod receives their application, appropriate committee in the Synod will determine approval/disapproval of the application or modify the grant amount. If you would like to have more information, please contact synod office.

<table>
<thead>
<tr>
<th>Funds</th>
<th>Grant Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>$1,043</td>
<td>Disaster Fund - For any Disaster matter within the Synod</td>
</tr>
<tr>
<td>$5,677</td>
<td>Peacemaking Fund - For any Peacemaking matter within the Synod</td>
</tr>
<tr>
<td>$1,610</td>
<td>R. M. Urie Scholarship - For Christian Education Scholarship</td>
</tr>
<tr>
<td>$5,858</td>
<td>Synod Executive Scholarship - For pursuing Continuing Education or attending Seminars and Workshops</td>
</tr>
<tr>
<td>$12,531</td>
<td>Edward H. Uderitz Memorial Fund - For structures and For Christian Secondary: Students or higher education equipment</td>
</tr>
<tr>
<td>$5,349</td>
<td>Rev. and Mrs. Thomas Simpson Fund - For any viable ministries in the Synod</td>
</tr>
<tr>
<td>$13,000</td>
<td>Robert Olan Spencer Memorial Fund - Presbytery Identifies Inquirers and candidates who are in M.Div program</td>
</tr>
<tr>
<td>$4,283</td>
<td>Martha Holman Memorial Fund - For Continuing Education (Application goes to Association of Presbyterian Church Educators)</td>
</tr>
</tbody>
</table>
In this week's 10/13/2014 edition:

- Church News
- Shari’s Shout Out
- Finance (Money Matters)

**Church News**

Hundreds Mourn Fallen Lauderdale Firefighter

Firefighters from across the area paid tribute to the firefighter hit and killed by a car a week ago.

A service for Lt. Kevin Johns took place at The Sanctuary Church on Tuesday October
Shari’s Shout Out

Should anyone email or call me beginning Wednesday, October 15th, you will be informed that I am away until October 27th. My purpose is two-fold: (1) to attend Homecoming and share some time and stories with many folks I’ve not seen in (ahem 50!) years and to see gorgeous fall foliage. In my absence, please email as opposed to filling up the voice mail. It would be greatly appreciated. Remember, phone numbers are listed in the on-line directory. It’s password protected but easy. I’ll still be here when you receive this; so if you don’t know the password, just ask!

Finance (Money Matters)
Loan Grant Compliance

THERE WILL BE NO FUNDS FOR CHURCHES NOT IN COMPLIANCE

There are a number of requirements for all churches to be in compliance with the covenants of their loans and grants.

EACH YEAR the church must
* Provide the Presbytery with a copy of the annual budget
* Provide proof of liability and property insurance for the church
* Make and pay a pledge to the Mission Budget of the Presbytery
* Pay the annual Per Capita Apportionment

At this time 19 our of the 29 churches with loans/grants are not in compliance. No payments will be made to those churches until they are in compliance with the above covenants.
Please contact me to find out what requirements your church is missing.
Thank You for your prompt attention to this request.

Accountable Reimbursement Policy – Part 4
Accountable Reimbursement Plan

(Information from freechurchaccounting.com)

An accountable reimbursement policy is a method for claiming and reimbursing
professional or business expenses.

For business and tax reasons, it is usually in the best interest of your church to have such a policy in place.

However, you need to realize that the rules for employee expense reimbursement are the same for churches as they are for all other business.

In order to be accountable, your reimbursement policy should comply with the following rules:

- Be adopted through an official action by the church
- Be written. Your accountable reimbursement plan should be as detailed as possible and contain all of the following rules and regulations.
- Have a business connection. Your reimbursement plan can only provide payment for legitimate expenses with a business purpose, incurred solely for the benefit of the paying entity.
- Require a proper substantiation of the expense, including a written record made at or near the time of the expenditure, plus documentary evidence, such as receipts.
- Require substantiation be submitted within a “reasonable” period of time. No more than 60 days after the expense is incurred.
- Require excess reimbursement be returned. An excess reimbursement or allowance is any amount paid that is more than the actual business related expense. You must require the employee to return any excess reimbursements within a “reasonable” time period. No more than 120 days after an excess reimbursement is paid.
- Reimbursement can not be made by reducing the employee’s salary.

Employee business expenses included in policy may include, but are not limited to:

- mileage (standard federal rate)
- tolls and parking
- travel expenses
- postage
- office supplies
- professional dues, subscriptions, and certain books

Tips on setting up an accountable reimbursement policy:

1. Include a budget for your AR policy that will “cap” the allowable amount for each staff member.
2. Include the proper wording in your policy to reimburse your staff member directly for their eligible expenses and/or paying for those expenses directly. Either method is acceptable and you can include both in your policy.
3. Properly substantiate expenses. The IRS requires the church to maintain good records and have actual receipts for any expense over $75 (you may use this figure or set a lower limit) and proper documentation to back up expenses.

The documentation must include:

- the purchase
- amount
- date
- place
- business nature of the expense.

4. Include a set time of when substantiation/receipts must be provided to your organization in the wording of your policy. The IRS requires that all substantiation of expenses occur within a “reasonable” time of the expenses.
being paid or incurred. (This is set in the resolution and/pr detailed policy plan...”30 days” is common, but the IRS considers “up to 60 days” to be a “reasonable” amount of time. (See Tax Topic 514)

5. Include wording authorizing advance payments. This can be especially beneficial for staff travel. Important...if an advance is given and exceeds the amount of business expenses substantiated, the staff person must return the excess within a “reasonable” time of the date incurred or paid.

6. Include wording that items, equipment, or property purchased by your church or nonprofit through the accountable reimbursement policy belongs to your organization. This would not pertain to small items such as small office supplies or personal religious items, such as robes. These items are used up or are so personal that they have little or no value to the church.

7. Include wording that would allow your minister/staff to claim unreimbursed expenses on their personal tax return, IF the church could not afford to reimburse those expenses.

The information in this article is for educational purposes only and should not be taken as specific legal advise.
In this weeks 10/20/2014 edition:

- **This Week**
- **Youth Leaders: Save the Date**
- **Clergy News**
- **Finance (Money Matters)**
- **News and Commentary**
- **Church News**

**This Week**

The Hunger Task Force is providing twelve $500 grants for Food Baskets.

Please send your request to Hallie Hottle, Chair of the Hunger Task Force at h hottle@mspc.net

**Your request must include:**

Church Name and Address
Contact name and email (Teaching Elder or Clerk of Session)
The Food Basket event (Thanksgiving or Christmas)
Who will be receiving the Food Baskets (Name the community, non-profit, school, etc).
Is this your first year providing Food Baskets?
Do you do other hunger related events in the year?

Please send photos and story about your Food Basket drive to the Hunger Task Force at
Youth Leaders: Save the Date

Youth Pastors and Leaders, save December 5th and 6th.

The Youth Task Force is having an overnight retreat before the next Presbytery meeting.

Watch for more information from Rev Jesse Higginbotham.

Clergy News

Dr. Dennis Andrews was installed at Miami Shores Presbyterian Church on October 5th. This was a blessing for the Pastor Nominating Committee who had spent many months in prayer searching for their new minister. Miami Shores celebrated this memorable day with a wonderful feast amongst the congregation, Presbytery and friends of the community.

Finance (Money Matters)

Accountable Reimbursement Policy – Part 4

Unsubstantiated Business Expenses
Unsubstantiated business expenses and lost receipts can be a big headache for everyone involved in the financial process of the church.

Accountable Reimbursement Policies are an acceptable way for churches to reimburse its staff for church-related business expenses. They can be extremely tax beneficial and I recommend every church set one up no matter how small you are.

However, there should be some strict policies set up as well to ensure all reimbursed expenses are properly substantiated.

Without this documentation you run the risk of those reimbursed staff members being charged with tax evasion (if unsubstantiated business expenses are not reported on their income tax return) and losing credibility with your church members as a whole.

1. **Dangers of unsubstantiated business expenses**:

   A well-known court case that validates the need for proper receipts and documentation and the dangers of unsubstantiated business expenses is in the United States v. Jinwright, Nos. 10-5289, -5290 case.

   Even though the case involved unreported love offerings and other issues, it also involved unsubstantiated business expenses payments which the court concluded should have been included in their reported taxable income.

   “The trial judge - a total of four time - instructed the jury amount other things that employer payments to an employee as reimbursements for business-related expenses “must be included in the gross income of the employees” unless certain conditions are met - namely, the expenses are “ordinary and necessary business expenses”; the “business nature of the expenses have been substantiated”; and “any unsubstantiated payments have been returned to the employer.” (excerpt from Employer-Employee Reimbursements - 4th Circuit Approves Burden-Shifting Instruction in Criminal Tax Case article.)

2. **Avoiding unsubstantiated business expenses**:

   You can see from this case that in order for expenses to be considered legitimate reimbursements the expense must be:

   - Required to carry on church business and be “ordinary and necessary”. This simply means they should be common for your type of business. For example: a video game would be considered an ordinary expense for a business owner that reviews video games...but not so much for a minister.
   - Substantiated (receipts and supporting documents)
   - Required to return any excess payment over actual cost or expense within a reasonable amount of time.

   **A. Entertainment expense** is often an area where there is not enough information recorded to “substantiate” the business expense. Expense reports for entertainment expenses should establish:
     - the amount,
     - date and time,
     - name and address or location of place or entertainment,
business purpose for the expense or the business benefit gained or expected to be gained, (For entertainment, the nature of the business discussion or activity. If the entertainment was directly before or after the business discussion: the date, place, nature, and duration of the business discussion, and the identities of the persons who took part in both the business discussion and the entertainment activity),
and the business relationship of the parties involved, (such as names, titles, or other designations).

B. Business mileage reimbursements should substantiate:
- The amount of the expense
- The time and place of the travel
- The business purpose.

Note: commuting miles (distance from the recipient’s residence to the church) is not an allowable tax-free business expense. If you reimburse for commuting miles, you will need to include and report the total amount on the recipient’s W-2.

Lost receipts can also be a problem. Your policy should state how much time the reimbursed recipient has to provide a receipt AND the consequences of NOT providing the receipt in the time allotted.

Remember: Unsubstantiated business expenses reimbursements can possibly create taxable income to the recipient of the payment.

Lost receipts can also be an issue for staff or volunteers picking up items for the church. Have them take a picture of the receipt with their phones as soon as the purchase is complete and then send to the appropriate person. At least that way you have a backup if a receipt gets “misplaced”.

These are just a few of the measures you can put in place to make sure all expenses are properly documented and substantiated and the church is being proper stewards over God’s financial blessings.

The information in this article is for educational purposes only and should not be taken as specific legal advice.

Read in browser >

News and Commentary
PW Workshop

Presbyterian Women in the Presbytery of Tropical Florida invite the Church to our annual workshop. Rev. Pedro Rivera, Moderator Presbytery of Tropical Florida will be giving the introduction to the new Horizon Bible Study, “Reconciling Paul”. A workshop on leadership will be offered. And after a wonderful lunch there will be a Forum on the changes in the Presbyterian Church USA with the GA Commissioners. A Q&A will follow the presentations.

PW Fall Workshop Flyer
Challenges Faced By Veterans And Their Families

November 7, 2014
Blanchard Hall, Cunningham Center, Columbus State University
3100 Gentian Boulevard • Columbus, GA 31907

This seminar is divided into two half-day sessions: Helping Congregations Become Welcoming Communities and Moral Injury, PTSD and Healing of the Soul: A Way Home. Participants may attend one or both sessions.

Flyer (More Information) | Registration

We Believe Day at the Miami Zoo 11/29

“We Believe Day” is organized by the Florida’s Adoption and Child Protection, the Department of Children and Families, and Our Kids. This event is focusing on the large number of foster children in Miami-Dade and Monroe Counties. Congregations are invited to come to the Miami Zoo for this event on November 29, 2014. See the attached link for ticket information.

A prayer breakfast will be held from 9:30am to 11:30am specifically for faith leaders to learn more about foster care and adoption, with additional information provided on domestic violence, human trafficking and a volunteer chaplaincy network.

We seek your support to share this information with your church. To encourage their participation, as well as members of their communities, as there will be a various activities for children and families throughout the day.

Information about the event and pre-registration can be found at www.webelieveday.com

Princeton Theological Seminary: Continuing Education for Lay-leaders

Course: January - November 2015

Accepting applications September 9 - November 1, 2014
The “Certificate in Theology and Ministry” is a six-part series of online courses taught by Princeton Seminary Faculty. The courses include Biblical Studies, Theology, Practical Theology, and Ethics. The program is intended for ministerial and personal enrichment. Students who complete all requirements will be awarded a “Certificate in Theology and Ministry,” carrying six Continuing Education Units from the department of Continuing Education. Though challenging, the courses are not taught at graduate-level intensity and do not carry graduate-level academic credit.

http://ptsem.edu/offices/coned/index.aspx?id=25769807707

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**Church News**

Funeral Service for Lt. Kevin Johns at The Sanctuary Church

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Tweet  Like

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Tweet  Like

Share  Forward to Friend
In this week's 10/27/2014 edition:

- Clergy News
- Mission Showcase at the Dec. Presbytery
- Shari's Shout Out
- News and Commentary

**Clergy News**

Blue Note Gospel: Preaching the Prophetic Blues in a Post-Soul World

[https://new.livestream.com/yaledivinityschool](https://new.livestream.com/yaledivinityschool)

Rev. Dr. Otis Moss III, Senior Pastor of Trinity United Church of Christ in Chicago was the 2014 Beecher Lecturer at Yale Divinity School. Dr. Moss presented three one-hour lectures titled: The Blue Note Gospel: Preaching the Prophetic Blues in a Post-Soul World. It is worth the time to watch all three lectures but if you have 40 minutes be sure to watch the third lecture. In his last lecture, Dr. Moss talked about preaching to a multi-generation congregation which he calls the Analogs and the Digitized.

Rev. Dr. Moss, is an ordained minister in the Progressive National Baptist Convention and the United Church of Christ, carrying dual standing in both denominations. His sermons articles and poetry

Mission Showcase at the Dec. Presbytery

Mission Chairs: the next Presbytery meeting will be an opportunity to showcase your church mission and outreach programs. If you collect food or have a feeding program; work with a homeless shelter or nursing home; if you support a missionary or send people on mission trips please share your stories this December 6th at Palm Beach Gardens Presbyterian Church.

Each congregation is asked to bring a 36”x 48” display board with information about your programs. No mission or outreach program is too small to share. We want to know about the wide reach the congregations have in Tropical Florida.

This is an example of the board: Office Depot® Brand Premium Foam Display Board, 36” x 48”, Item # 460901 $14.99

Shari’s Shout Out

This is a little nudge – it’s time to review your church membership! Updating your rolls now will make the preparation of your year-end reports much easier. Remember “year end membership” in the Annual Statistical Report that you submit for 2014 will be the figure used for Per Capita in 2016.
Prayer Request

Kairos, a prison ministry, will be conducting a three and a half day encounter workshop at Okeechobee Correctional Institution (OCI) from November 6 to November 9. Part of the Agape is a prayer chain to hang around the room to show the participants they are supported by a host of people praying for their well being.

If you wish to participate in the Agape prayer chain, then send me your Name, Name of your Church, then the date and time you will set aside to lift the Kairos team, the inmates, and/or their families for God’s love and support. Example: Randy Shine, Pink Church, November 8 at 8:30 PM. Or Randy Shine, Pink Church, November 6, 7, 8, 9, at 10:00 AM.

E-mail your response to: Shine42@aol.com
Randolph J. Shine
In this weeks 11/03/2014 edition:

- **Church News**
- **Shari’s Shout Out**
- **Youth News and Activities**
- **Finance (Money Matters)**
- **News and Commentary**

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**Trinity PC Gives Thanks**

The Trinity PC family of Key West is graciously appreciative of the beautiful backpacks received from Presbytery. The books you have given, the support from the Coral Gables and Hunger Grants have provided us with many more ministry opportunities. Your beautiful and loving spirit has been a blessing to us. Therefore, on behalf of Minister Lopez, Session, Members, friends and the Key West Community, may the peace of the Lord be with you all. Happy Holidays!

Pastor Magby

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**News from Hispanic/Latino Caucus**

This past Saturday, November 1st, 2014, the Hispanic / Latino Caucus from the
Presbytery of Tropical Florida held their Annual Training Workshop and Assembly in the facilities of New Life Presbyterian Church in Miami with attendance of over 60 people. A new board was elected on this occasion.

Rev. Otoniel Bermudez (Moderator)
Rev. Jose M. Capella-Pratts (Vice-Moderador)
Rev. Julio Delgado (Secretary)
Elder Nelia Senti (Treasurer)
Elder Petra Nuñez (Vice Treasurer)

Congratulations to the newly elected officers for their willingness to serve the Lord, and we encourage them to continue with the work within the Hispanic group in our Presbytery.

Shari’s Shout Out

First Tequesta has advised me that they have 60-70 stackable chairs in fair condition (they have been using them) seeking a new location. Yes, these can be yours for the taking. Please call Vivienne Ballardo at 561-746-5161 ext. 10.

Lakeside, WPB has inquired if any of our Hispanic Churches might have Spanish Bibles to spare. They have developed a strong ministry through their Family Education Center with the Hispanic community. If you can help with this need, please call Terri Thompson at 561-833-3756.

Accommodations Available. Should anyone be interested in staying at Palm Beach Gardens Marriott (4000 RCA Boulevard) the night before the Presbytery meeting (December 5th), the office has tentatively booked a block of rooms at $99. ea. We thought some of you might prefer this to driving up that morning. It’s a reasonable rate for this time of year which becomes even better if you share. Please advise me if you want a room to be booked for you and forward your check made payable to the Presbytery of Tropical Florida no later than November 20. Please understand that these reservations are guaranteed and, therefore, not refundable after December 1st.

Session Minutes Review. Following adjournment of the Presbytery meeting, there will be the final review of churches’ minutes and record books. If your books have not been reviewed for 2013 it is necessary for you to schedule someone to participate in this review.

Important Dates for your Calendars. You may have noted that the Statistical Reporting Workbooks have been posted on our website for those who might be interested in
working ahead. December 5, 2014 — Statistics of the Church (SOC) entry option available for both churches and presbyteries. January 15, 2015 — Necrology Report containing name and date of death of any Elder (whether currently serving on session or not) who died during 2014. February 19, 2015 — Last day the SOC entry option will be available to the churches. March 4, 2015 — Is the last day I can enter any information on behalf of churches that did not complete theirs by the church deadline. You are receiving plenty of notice and I will be repeating the deadlines, of course. Please let’s get 100% of our reports in this year. Did you know that Presbyteries have various statistical and miscellaneous reports to file also? GA noted that five Presbyteries have already returned the 2014 miscellaneous forms (Tropical Florida is one).

Read in browser »

Youth News and Activities

Youth Leaders Retreat Postponed

Attention Youth Leaders the December 5th retreat has been cancelled. Stay tuned for the Youth Task Force plans for 2015.

#1 Reason Teens Keep the Faith as Young Adults

David Briggs Writer, Association of Religion Data Archive

The holy grail for helping youth remain religiously active as young adults has been at home all along: parents.

Mothers and fathers who practice what they preach and preach what they practice are far and away the major influence related to adolescents keeping the faith into their 20s, according to new findings from a landmark study of youth and religion.

Just 1 percent of teens ages 15 to 17 raised by parents who attached little importance to religion were highly religious in their mid-to-late 20s.

In contrast, 82 percent of children raised by parents who talked about faith at home, attached great importance to their beliefs and were active in their congregations were themselves religiously active as young adults, according to data from the latest wave of the National Study of Youth and Religion.

The connection is “nearly deterministic,” said University of Notre Dame Sociologist Christian Smith, lead researcher for the study.

Other factors such as youth ministry or clergy or service projects or religious schools pale in comparison.

“No other conceivable causal influence ... comes remotely close to matching the
influence of parents on the religious faith and practices of youth,” Smith said in a recent talk sharing the findings at Yale Divinity School. “Parents just dominate.”

Parent power

Several studies have shown that the religious behaviors and attitudes of parents are related to those of their children.

In research using data from the National Longitudinal Study of Adolescent Health, sociologists Christopher Bader and Scott Desmond found that children of parents who believe that religion is very important and display their commitment by attending services are most likely to transmit religiosity to their children.

This is the fourth wave of the NSYR, a comprehensive national study first conducted in 2002-2003 among teens ages 13 to 17 and their parents. These early findings add powerful evidence of the importance of mothers and fathers as the study traces the path of young respondents, who are now ages 24 to 29.

One of the strongest factors associated with older teens keeping their faith as young adults was having parents who talked about religion and spirituality at home, Smith said.

Other key factors included having parents for whom personal faith is important and who demonstrate that faith through attending services. Teens whose parents attended worship with them were especially likely to be religiously active as young adults.

Among related findings, parents from religious traditions that in general promote greater commitment and encourage discussing faith outside the sanctuary also were more likely to have children who remained active in their faith as young adults.

For example, two-thirds of teens raised by black Protestant parents and half of adolescents with conservative Protestant parents had high or moderate levels of religiousness as young adults. On the other end, 70 percent of teens raised by mainline Protestant parents had minimal or lower levels of religiousness as young adults.

In interviews, many Mainline Protestant parents said they “feel guilty if they think they are doing anything to direct their children toward their religion as opposed to any other possibility. There’s a sense of like should you tell your child that what I believe is right,” Smith said.

Yet if parents and faith communities are not able to communicate their beliefs, Smith said later, “The game’s over, already.”

Empowering parents

The role of parents is even more critical today as trust in institutions decline and many children with more demanding schedules are spending less time in congregations, Smith
noted.

Yet, he said, there are some powerful “cultural scripts” that discourage parents from taking an active role in the spiritual lives of their teens.

Among those scripts:

• After age 12, the role of parents recedes, and the influence of peers, the media, music and social media take over.
• Cultural messages that encourage parents to turn their children over to “experts.” In the case of faith formation, many parents consider that to be the responsibility of clergy, Sunday schools and youth groups, Smith said.

Religious groups can help parents realize their key role in transmitting faith to the next generation by working with them from the births of their children to empower them to take on that responsibility, Smith said.

That includes involving them in congregational activities, making sure pastors and youth ministers work cooperatively with parents and encouraging parents and children to worship together, Smith said.

For their part, parents need to realize a hands-off approach to religion has consequences.

“Parents, for better or worse, are actually the most influential pastors ... of their children,” Smith said. “Parents set a kind of glass ceiling of religious commitment, above which their children rarely rise.”

David Briggs writes the Ahead of the Trend column for the Association of Religion Data Archive the HuffPost Religion http://www.huffingtonpost.com/david-briggs/the-no-1-reason-teens-kee_b_6067838.html

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**Finance (Money Matters)**

**Churches and TAXES**

Think that churches are exempt from paying all taxes? Think again! Churches fall under the same laws as all other organizations in the US when it comes to payroll taxes.

FYI - There was an article the other day about the IRS demanding $ 325,000 from a church with only 20 members. A woman running a daycare for low income families did not keep payroll records nor did she remit payroll taxes. She was using the church’s EIN
number on the employee’s W-2s. She is no longer a member of the church, but guess who was left holding the bag and liable for paying all the back payroll taxes...the church!

Form 941 -

Third quarter ended Sept 30 ... report was due Oct 31

Fourth quarter ends Dec 31 ... report due Jan 31

If you have ANY employees you must file the 941. If your only employee is your pastor you must still file the 941. And, yes the pastor is an employee even though you do not pay FICA tax on his/her behalf.

If you no longer have any employees, i.e. your church uses pulpit supply, you must file a final 941 indicating that it is your final return. When your church does hire an employee you will need to start filing the 941 again.

PLEASE retain a copy of the form for your records.

Form 1099-Misc -

Did your church pay more than $ 600 in rents, services, prizes and awards and other income payments to any nonemployee during the year? If so, your church will need to file 1099-Misc for each of those individuals. REQUIRED BY LAW. A 1099-Misc must also be filed for all monies paid for legal services.

Advise - the first time your church pays any individual for services, provide that individual with a letter and a copy of form W-9 asking for the W-9 to be completed and returned. The letter should include something like the following:

Please be advised that should you receive compensation from our church in an amount of $600.00 or more during the year, we must issue an IRS Form #1099-Misc to you with a copy to the Internal Revenue Service.

An IRS Form W-9 has been enclosed for your quick review. At your earliest convenience, please complete and return it to me with your correct name, mailing address and Social Security Number.

I will be unable to issue you another check for your services until the completed W-9 is returned to this office.

The information in this article is for educational purposes only and should not be taken as specific legal advice.

Tithe Online

Churches, both large and small, are experiencing a growing demand to accept giving electronically. In 2013, online giving grew by over 18% for faith-based organizations,
which was more than any other type of 501(c)(3) organizations.

Why are churches leading this charge? It is largely driven by the fact that church members faithfully give on a weekly or monthly basis, but the manner in which people make their recurring payments is changing.

The majority of households in the U.S. now pay their bills online. Fewer people carry around their checkbooks, if they even have one at all. To keep pace with these changing habits, it is important for churches to seriously consider how to securely offer online giving for their members.

If your church offers online giving please contact Susan Carpenter at the Presbytery offices (954-785-2220 ext. 3) and tell us about your service. Good - Bad - Expensive - Good Value. Also, if you are willing to answer questions about the service you use, please provide your name and contact information.

I will post this information in a future newsletter.

Susan Carpenter

News and Commentary
Ecumenical News

The World Student Christian Federation will hold its General Assembly in Bogota Colombia February 27-March 5. This would be a great way to encourage young ecumenists in your presbytery. There will be 7 days of workshops and networking opportunities with young adult students across the world with a passion for their Christian faith and the call of the church to work for justice. This federation is comprised of Student Christian Movements (SCM). For more information on how this group is helping form future ecumenical leaders visit their website: http://www.wscfglobal.org/en/General-Assembly/.

The National Workshop for Christian Unity will be held in Charlotte NC April 20-23. This event is an opportunity to learn about ecumenism and network with our sisters and brothers from other churches working to give visible expression to the unity of the church. Learn more at the website: http://nwcu.org/.

The Week of Prayer for Christian Unity - January 18-25 Consider organizing an ecumenical prayer/worship service to join Christians around the world in praying for the Unity of Christ’s church. The World Council of Churches and the Pontifical Council for Promoting Christian Unity have published a resource to assist in preparation that includes reflections on this year’s them: John 4:7 Jesus said to her: “Give me to drink.”
Download the resource from their website: http://www.oikoumene.org/en/resources/week-of-prayer. Share your experience in planning and holding a service with our office by contacting Melissa Davis at melissa.davis@pcusa.org.

The Interfaith Stance for the Presbyterian Church (U.S.A.) has been published and is available for download at the Office of Theology, Worship and Education’s website. The Interfaith Stance was adopted by the 221st General Assembly in Detroit. It serves as a policy statement for our church and arises out of interpretation of the Bible, the church’s confessional statements, Reformed theology, and the lived experiences of the church.
In this week's 11/10/2014 edition:

- **This Week**
- **Educate a Child, Transform the World**
- **Remember: Mission Showcase at the Dec. Presbytery**
- **News and Commentary**
- **Finance (Money Matters)**

**This Week**

El Cordero Presbyterian Church celebrates their 33rd Anniversary. Sunday at 4PM at the church 2091 SW 14th Avenue, Miami.

The Hunger Committee’s Holiday Food Grants will be announced this week.

**Educate a Child, Transform the World**

Through a bold new initiative called “Educate a Child, Transform the World,” affirmed by this year’s General Assembly, Presbyterians will provide quality education to 1 million children in the United States and around the world by 2020 as a way to alleviate poverty, especially for women and children. The Fall 2014 issue of *Mission Crossroads* magazine features a compelling column on the education initiative by Frank Dimmock, *World*.
Mission catalyst addressing the root causes of poverty:

Poverty is such a mountain in our world, standing huge, intimidating, and seemingly immovable. But we have learned that educating children gives them both internal and external energy to budge that mountain—to open new vistas of opportunities for their lives.

At the Eighth Assembly of the World Council of Churches in Zimbabwe in 1998, Nelson Mandela said that words could not adequately convey the gratitude of Africans for the schools that missionaries have started. “I would not be standing before you today were it not for those mission schools which educated me,” he told the Assembly.

We have been, and are, a church that takes education seriously at home and around the world. Education and Christian education have been and continue to be an integral part of the PC(USA)’s ministry. While our partner churches have taken over the management of many of the original mission schools, they continue to request our assistance and support to help them develop new programs to meet the needs of the children in their fast-growing congregations and communities. Through our partnerships, we have the privilege of making an impact on many children and future leaders around the world.

Now, we want to focus and broaden our impact, knowing even better that quality education is the gateway out of poverty and it transforms lives! Presbyterians from across the United States are joining together in the “Quality Education for One Million Children” campaign—each congregation committing to generate the collective impact needed to help children reach their God-given potential.

How we can help

10 ways to impact education quality

1. Host education programs in your church. A pre-school program will impact children during the most important developmental phase of their lives. An after-school program for elementary school children will provide tutoring help, and a time for safe play. A wonderful model of this program is the STAIR Program (Start the Adventure in Reading) established in New Orleans by the Presbyterian Action Council. [www.stairnola.org](http://www.stairnola.org/) Another program your congregation may want to examine is Kids Hope USA: [http://www.kidsopeusa.org/](http://www.kidsopeusa.org/)

2. Engage with advocacy efforts of PC(USA) World Mission Networks and PC(USA) to urge governments to dedicate a significant share of available revenues to finance primary education. See EFA Policy Paper #8: [www.unesco.org/images/0022/002204/220443E.pdf](http://www.unesco.org/images/0022/002204/220443E.pdf)

3. Partner with PC(USA) Mission Co-Workers working in education.
   - Leisa Wagstaff serves with the Presbyterian Church of South Sudan working with some of the most vulnerable communities in Jonglei and Upper Nile States as a teacher mentor. [www.pcusa.org/missionconnections/wagstaff-leisa/](http://www.pcusa.org/missionconnections/wagstaff-leisa/)
   - Gwenda Fletcher partners with the Presbyterian Church in the Democratic Republic of the Congo facilitating teacher training, administration, and community involvement. [www.pcusa.org/missionconnections/wagstaff-leisa/](http://www.pcusa.org/missionconnections/wagstaff-leisa/)
   - Jan Heckler is working with the Education Department of the Church of Jesus Christ in Madagascar (FJKM) to implement an “Evidence-Based, Method of Instruction”. Teachers are provided with a toolbox of appropriate teaching...
4. Support the General Assembly of the Church of Central Africa, Presbyterian, to provide scholarships for teacher training in Malawi and teacher mentors at community schools in Zambia.


6. Support the National Evangelical Synod of Syria and Lebanon in their efforts to plan and provide education opportunities for thousands of Syrian refugee children.

7. Support literacy training of women, teacher training and resourcing with partners in indigenous Presbyteries in Guatemala.

8. Support Scholarships for displaced children in Presbyterian schools in Apartado, Colombia.

9. Support the expansion (from grade 6 to 9) of the Saha Christian Suksa School of the Church of Christ in Sangklaburi (western Thailand) serving children of the Karen minority community.

10. Support scholarships for needy girls to attend Mission Girls High School of the Church of Bangladesh in Rajshahi (western Bangladesh).

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**Remember: Mission Showcase at the Dec. Presbytery**

Mission Chairs: the next Presbytery meeting will be an opportunity to showcase your church mission and outreach programs. If you collect food or have a feeding program; work with a homeless shelter or nursing home; if you support a missionary or send people on mission trips please share your stories this December 6th at Palm Beach Gardens Presbyterian Church.

Each congregation is asked to bring a 36”x 48” display board with information about your programs. No mission or outreach program is too small to share. We want to know about the wide reach the congregations have in Tropical Florida.

This is an example of the board: Office Depot® Brand Premium Foam Display Board, 36” x 48”, Item # 460901 $14.99
Internationally known Boys Choir of Tallahassee to perform in Lantana and Riviera Beach November 14-16, 2014

The Boys Choir of Tallahassee has sung for the last four occupants of the White House, Oprah Winfrey and the Pope and, during the weekend of November 14-16, they will sing for us in Palm Beach County.

The Choir is bringing its international renown here in support of a formative choir, The Riviera Beach Boys Choir, and to show people, especially the local boys themselves, what a group of singing young men can do for a community.

The Tallahassee choir will perform at:

- Grace Presbyterian Church, located at 1844 Hypoluxo Road in Lantana at 6:30 p.m. on Friday, November 14, 2014;
- Max Fisher Boys & Girls Club, 221 W. 13th Street in Riviera Beach at 6 p.m. on Saturday, November 15; and
- Hilltop Missionary Baptist Church, 1273 W. 30th Street in Riviera Beach during the 11 a.m. church service on Sunday, November 16.

All performances are free but donations will be accepted.

The Riviera Beach Boys Choir is an ambitious effort borne of a vision that came to Rev. Saulter and nurtured for nearly a year in planning by an A-list advisory board that includes three former Riviera Beach City Council members. The director of Tallahassee’s choir, Dr. Earle Lee, is also an advisor.

At the November 5th City Council meeting, Riviera Beach Mayor Thomas A. Master proclaimed November 14-16 “Riviera Beach Boys Choir Weekend” in the City.

The Riviera Beach choir’s target is ages 8 to 18 but there is no limit on the number of participants; thus far, about 20 young men are already committed. They must first be members of, or join, the Boys & Girls Club. There will be tutorials in public speaking, filmmaking (through a New York City-based filmmaker) and mandatory study of chess. Their first performance is planned for January.

The focus, though, remains on song.

“It’s a hook,” Rev. Saulter said. “Our goal is to create good sons, good students, good friends and thereby create good husbands, good fathers and good leaders. That’s what the vision was about: developing men.”

Read in browser »
Tweet  Like
**Finance (Money Matters)**

**Minister’s Housing Allowance**

PLEASE DESIGNATE THE HOUSING ALLOWANCE FOR YOUR PASTOR BY THE END OF THE YEAR.

The information below comes from the Church and Clergy Tax Guide by Richard Hammar.

- **Parsonage Allowance.** Ministers do not pay federal income taxes on the amount of their compensation that their employing church designates in advance as a parsonage allowance, to the extent that the allowance represents compensation for ministerial services, is used to pay parsonage-related expenses and does not exceed the fair rental value of the home.

- **Designating an allowance.** The parsonage and housing allowance should be (1) adopted by the church session, (2) in writing, and (3) in advance of the calendar year. However, churches that fail to designate an allowance in advance of a calendar year should do so as soon as possible in the new year (though the allowance will only operate prospectively). In designating housing allowances, churches should keep in mind that the nontaxable portion of a housing allowance cannot exceed the fair rental value of a minister’s home.

- **Safety net housing allowance.** Churches should consider adopting a “safety net” allowance to protect against the loss of this significant tax benefit due to the inadvertent failure by the church to designate an allowance.

- **Amending the allowance.** Churches can amend an allowance during the year if the original allowance proves to be too low. But the amended allowance will only operate prospectively.

- **No retroactive application.** Under no circumstances can a minister exclude any portion of an allowance retroactively designated by a church.

- **Setting the allowance.** There is no limit on the amount of a minister’s compensation that can be designed by a church as a housing allowance (assuming that the minister’s compensation is reasonable in amount).

**Three Important Considerations**

1. The housing allowance is available only to a minister of the gospel
2. The housing allowance must represent compensation for services performed in the exercise of ministry.
3. A housing allowance is nontaxable only if the following requirements are met: (a) the allowance is designated in advance by official action of the session; (b) the allowance is used by the minister to pay for housing-related expenses; (c) the allowance does not exceed the fair rental value of the minister’s home.

**Fair Rental Value Limit**

With the Clergy Housing Allowance Classification Act of 2002 the tax code was amended to specify that the housing allowance designed by a church for a minister who owns a home may not exceed the less of either (1) the actual housing expenses or (2) the fair market value of the home.

**Designating the Housing Allowance**

The income tax regulations specify that the designation of the housing allowance may be contained in “an employment contract, in minutes of or in a resolution by a church or other qualified organization or in its budget, or in any other appropriate instrument evidencing such official action.”

The church’s designation should be in writing, although if a session orally agrees to a
specific allowance and neglects to make a written record of its action, it could draft an appropriate record of its action at a later time, dated as of the earlier meeting. Kizer v. Commissioner, T.C. Memo. 1992-584.

Unfortunately, many churches fail to designate a housing allowance for their ministers. This practice denies ministers an important tax benefit. If your church fails to designate a housing allowance prior to January 1\(^{st}\) for the new year it should designate an allowance as soon as possible. The housing allowance will be effective from the date it is declared for the remainder of the year. Only those housing expenses incurred after the date of declaration can be included in the allowable housing expenses.

- **Safety Net Allowance**

Churches would be wise not to limit an allowance to a particular calendar year. The wording of the housing allowance should include word such as “and all future years unless otherwise provided.”

- **Amount of the Housing Allowance**

The housing allowance to be designated should be determined by the minister.

It is up to the minister to calculate an estimate of THEIR housing expenses and to recommend to their church the amount they wish to be designated housing allowance for the year. It is then up to the minister to report to the IRS the lesser of (a) the housing allowance, (b) actual expenses or (c) the fair rental value of the home.

If a minister is reading this article, it is VERY important to keep all the receipts and records for these expenses.

If a minister designates the entire salary as housing the church would not be required to issue a W-2 to that minister. However, for informational purposes, I would recommend that churches issue the W-2 to avoid a gap in filing the form

- **Housing Expenses to Include When Computing the Housing Allowance**

Ministers who own their home

- down payment on a home
- payments (including prepayments) on a mortgage loan to purchase or improve your home (including both interest and principal)
- real estate taxes

Ministers who rent their home

- rental payment

All ministers

- property insurance
- utilities (electricity, gas, water, trash pickup, local telephone charges, Internet access fees)
- furnishing and appliances (purchase and repair)
Greetings Delphia

In this week's 11/17/2014 edition:

- **This Week**
- **Important Votes at December Presbytery**
- **From the Hunger Task Force**
- **Amazon program offers 0.5% back to non profits**
- **Shari’s Shout Out**
- **Church News**
- **Finance (Money Matters)**

**This Week**

**Coalition of Immokalee Workers** presents the film **“Food Chains”**

Saturday November 21st at 1:00PM at the **Coral Gables Art Cinema** in Coral Gables, Florida.

Join the Coalition of Immokalee Workers (CIW), St. Thomas University, Barry University, UM, FIU, and MDC for this Miami premiere of the feature-length documentary.

**Music at First West Palm** – Joe Adkins’s Violin

Sunday November 23 at 4PM cost is only $10.00 for more information call the church at 561-655-1707 or see **www.lovingheartofthecity.org**
Important Votes at December Presbytery

Presbytery of Tropical Florida will be voting on decisions from the recent 221st General Assembly.

For the next three weeks the Weekly Bulletin will have information concerning these upcoming votes. This week we are focusing on the Confession of Belhar. Click on the following for links to the Confession and references, FAQs, opposing views and a two page excerpt from the 76 page PCUSA Study Guide (2008) that will give a historical overview. Confession of Belhar

The General Assembly booklet for all proposed votes can be found at:


Read in browser »

Tweet Like

From the Hunger Task Force

The Hunger Task Force thanks everyone who is planning to help their neighbors during the upcoming holiday season with food baskets. Nine churches requested, and are receiving grants in order to create, support, or expand these ministries. They are: El Cordero, Grace Point, Hobe Sound, Plantation, Grace Lantana, Riviera, Miami Shores, Central, and Lakeside.

Thank you for what you’re doing for your communities! If you’re interested in beginning a ministry like this in your congregation, we’d love to support you next year! Turn to one of the above churches for information on how they’re doing this, and apply for next year’s Holiday Hunger Grant.

Hallie Hottle

Read in browser »

Tweet Like

Amazon program offers 0.5% back to non profits

Presbyterians shopping on Amazon can also provide extra support to the church
AmazonSmile is Amazon’s program for non profits  
https://org.amazon.com

AmazonSmile is a website operated by Amazon that lets customers enjoy the same wide selection of products, low prices, and convenient shopping features as on Amazon.com. The difference is that when customers shop on AmazonSmile (smile.amazon.com), the AmazonSmile Foundation will donate 0.5% of the price of eligible purchases to the charitable organizations selected by customers.

How does AmazonSmile work?

When first visiting AmazonSmile, customers are prompted to select a charitable organization from almost one million eligible organizations. In order to browse or shop at AmazonSmile, customers must first select a charitable organization. For eligible purchases at AmazonSmile, the AmazonSmile Foundation will donate 0.5% of the purchase price to the customer’s selected charitable organization.

Each quarter, the AmazonSmile Foundation makes donations to eligible charitable organizations by electronic funds transfer. Donations will be transferred approximately 45 days after the end of each calendar quarter. To account for product returns, a portion of the quarterly donations will be withheld until the next donation cycle, subject to any reduction due to returns from prior quarters.

How do we spread the word about AmazonSmile to our supporters?

Visit org.amazon.com to access tools to help you spread the word to your supporters. Sign in to your organization’s org.amazon.com account and click on “Marketing Tools” to obtain a link to a customized AmazonSmile landing page for your organization that you may use in email newsletters, on your website, or in social media posts. Also, access a downloadable website banner and social sharing widgets to reach your Facebook and Twitter followers.


Read in browser »

Shari’s Shout Out

2014 STEWARDSHIP WORKSHOP

As a friendly reminder, the Presbytery office has copies of the materials shared at the Stewardship workshops and a 2-part DVD available for the asking. If any church is interested in holding its own workshop or reviewing the materials, please let me know. The printed part is yours to keep. The DVDs will need to be returned within the agreed upon timeframe (usually 2-3 weeks).
TROPICAL FLORIDA WEBSITE

Let’s start the year off right! Kindly take a moment to review your church information at www.tfpby.org. There are two places to check:

1. click on churches (if you don’t have a website) and then again on churches on the dropdown and
2. the Directory, which is the first block under For Your Information.

Please see if we have your Worship Service(s) recorded correctly and current church personnel listed in the directory. Your assistance is very much appreciated.

PRESBYTERY MEETING AT PALM BEACH GARDENS

We have begun receiving registrations / lunch reservations for the Stated Meeting on December 6th. Packets will be posted to our website on November 25th but there is no need to wait until then. You may register on-line, email a message, or even call. Just let us know you are coming! Please keep in mind that it is necessary to come to the registration table the morning of Presbytery to sign-in. Some folks have been skipping that step and I don’t want to miss any Teaching or Ruling Elder Commissioners in the minutes.

Church offices are asked to copy the packet for all who are attending on behalf of your congregation. The Presbytery will be voting on the following Proposed Amendments to the Constitution in December: 14-1., 14-A., 14-B.(1 and 2)., 14-C., 14-D., and 14-E. The Amendments booklet is posted on our website. At the February 2015 Stated Meeting the vote will be taken on 14-F. Marriage, on amending W-4.9000 (Item 10-02).

We still have rooms available at the Palm Beach Gardens Marriott @ $99. If you wish to make a reservation, kindly contact me this week so that I may include you on the rooming list. Your reservation will not be guaranteed until payment is received.

EPCOT DAY EXCURSION

Day Trip to EPCOT Center
December 13 - $90.00 p/p

Price includes transportation and park entrance fee.
$25.00 Deposit (No cancellation / No refund) $65.00 Balance due before Dec. 5.

Under 18 years old must be accompanied by an adult.
Please call church office for further information.
First Spanish Presbyterian, 2480 N.W. 7th ST. Miami, FL 33125 (305) 642-4755
Church News
Spiritual Retreat – Retiro Espiritual

Saturday December 6th at New Life Presbyterian Church

Finance (Money Matters)
FROM THE TREASURER:

We have received very few requests for Per Capita deferments. Please check with your church to make sure that if they want to pay their 2015 per capita in 6 monthly installments they send in the form that was mailed to them.

Thanks, Marge Hellgren, Treasurer

Please place this notice in your newsletter in December and January and in your church bulletin at the end of the year and beginning of the New Year.

Important Notice: To ensure the deductibility of your church contributions, do not file your income tax return until you have received a written acknowledgement of your contributions from the church. Some of your contributions may not be tax-deductible if you file your tax return before receiving a written acknowledgement of your contributions from the church.
IRS Publication 1771, *Charitable Contributions - Substantiation and Disclosure Requirements* states

- A donor must have a bank record or written communication from a charity for any monetary contribution before the donor can claim a charitable contribution on his/her federal income tax return.
- A donor is responsible for obtaining a written acknowledgement from a charity for a single contribution of $250 or more before the donor can claim a charitable contribution on his/her federal income tax return.

**Single donations of $250 or more**

Single donations of $250 or more MUST be acknowledged by a written statement. A separate acknowledgement can be provided for each single contribution of $250 or more, or one acknowledgement, such as an annual summary, may be used.

**Cash donations**

ALL cash donations must be acknowledged by a written statement.

**WRITTEN ACKNOWLEDGMENT**

Please see below the IRS requirements for a written acknowledgement.

**Examples of written acknowledgements** -

- “Thank you for your cash contribution of $300 that (church name) received on December 12, 2014. No goods or services were provided in return for your contribution.”
• “Thank you for your cash contribution of $350 that (church name) received on May 6, 2014. In exchange for your contribution, we gave you a cookbook with an estimated fair market value of $60.

Example of an annual summary acknowledgement -

An annual contribution acknowledgement does not have to list every contribution; it can be a letter acknowledging the total for the year. The detail statement above allows the parishioner to verify the contributions.

CONTEMPORANEOUS

The donor must receive the acknowledgement by the earlier of: the date on which the donor actually files his or her federal income tax return for the year of the contribution or the due date of the return. It is best to send the written acknowledgement to donors no later than January 31st of the year following the donation.

At the end of the year place in your church bulletin/newsletter a notice advising parishioners NOT to file their taxes until after they have received the contribution statement.

NOT A CHARITABLE CONTRIBUTION

The donor must absolutely and irrevocably transfer title, dominion, and control over the gift for
the gift to be considered a donation.

Example - If the church has a capital campaign for a new building and donors are told that the money will be refunded if not used for the intended purpose - THERE IS NO CHARITABLE DONATION.

Those donations should not appear on the annual statement until such time as clear title transfers to the church.

END OF YEAR CONTRIBUTIONS

All contributions placed in the offering plate, delivered to the church or postmarked by the last day of the year should be recorded in the church records and included on the annual contribution statement for that year.

Contributions placed in the offering plate, delivered to the church or postmarked after the end of the year but which have a December date on the check MUST be recorded in the next year.

*The information in this article is for educational purposes only and should not be taken as specific legal advice.*

**Contribution Statements Examples**

![Charitable Gift Receipt](image)

- **Cash received as an absolute gift:**
  - Received on March 6, 2014
  - $300

- **Property received described as follows:**
  - *(Editor's Note: If property was given instead of cash or check, the property would have been described here. No value would have been shown for the property.)*

  Any goods or services you may have received in connection with this gift were solely intangible religious benefits.
  - *(Editor's Note: It is very important to use wording of this nature when no goods or services were given in exchange for the gift.)*

- **Receipt issued on:** March 31, 2014
- **Receipt issued by:** Harold Morrison, Treasurer
  - Castlevue Church of God
  - 1008 High Drive
  - Dover, DE 19901
Example 1 - Receipt issued for each gift of $250 or more. No goods or services were provided by the church to the donor in exchange for the gift.

Charitable Gift Receipt

Cash received:
Received on April 1, 2014 $100

Property received described as follows:
(Editor’s Note: If property was given instead of cash or check, the property would have been described here. No value would have been shown for the property.)

In return for your gift described above, we provided you with a Study Bible (Editor’s Note: Insert the description of goods and/or services provided in exchange for the gift.) which we estimate has a value of $30. You may have also received goods or services consisting solely of intangible religious benefits, but these benefits do not need to be valued for tax purposes.

The deductible portion of your contribution for federal income tax purposes is limited to the excess of your contribution over the value of goods and services we provided to you. Your cash payment of $100 less the $30 value of benefits received makes a net charitable contribution of $70. (Editor’s Note: Do not calculate the net contribution for gifts of property to the church.)

Receipt issued on: April 30, 2014
Receipt issued by: Harold Morrison, Treasurer
Castleview Church of God
1008 High Drive
Dover, DE 19901

Example 2: Goods or services were provided by the church to the donor in exchange for the gift.
Example 3: Annual receipt issued covering all gifts, including property, whether over or under $250. No goods or services were provided by the church to the donor in exchange for the gifts.
Example 4: Annual receipt issued covering all gifts whether over or under $250. Goods or services were provided by the church in exchange for certain gifts.

<table>
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<th>Date</th>
<th>Cash Received</th>
<th>Gross Amount Received</th>
<th>Value of Goods or Services</th>
<th>Net Charitable Contribution</th>
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<td><strong>$2,290.00</strong></td>
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</table>

Property received described as follows:
Received on October 22, 2014: twelve (12) brown Samsonite folding chairs.

In return for certain gifts listed above, we provided you with the following goods or services:

1. Christian music tapes $25.00
2. Limited edition art print $100.00

You may have also received goods or services consisting solely of intangible religious benefits, but these benefits do not need to be valued for tax purposes.

The deductible portion of your contribution for federal income tax purposes is limited to the excess of your contribution over the value of goods and services we provided to you, i.e. net charitable contribution.

Receipt issued on: January 10, 2015
Receipt issued by: Harold Morrison, Treasurer
Castleview Church of God
1008 High Drive
Dover, DE 19901
• structural repairs and improvements
• capital expenditures including new floors, cabinets,…
• maintenance items (housing cleaners, light bulbs, pest control,…)
• yard maintenance and improvements
• homeowners association dues
• accessories

• Home Equity Loans and Second Home
  In the past some ministers who had paid off their home obtained a home equity loan and included the mortgage payments in computing their housing allowance exclusion. The IRS has ruled that this practice is not permissible unless the home equity loan was obtained for direct housing-related expense.
  A more difficult situation is when a minister refinances a home mortgage and increases the indebtedness, or obtains a second mortgage or obtains a home equity loan on top of an existing mortgage to finance expenses not directly related to the home. The IRS nor any court has addressed this question.
  In some cases ministers have two homes because they have not sold one home when moving positions or the minister may work in two locations. The IRS and courts ruled in February of 2012 that the housing allowance does not apply to two homes.

• No Retroactive Designated Housing Allowance –
Retroactively designating a minister’s housing allowance is a violation of the Sarbanes-Oxley Act and is a Federal Crime. Violators “shall be fined under this title, imprisoned not more than 20 years or both.”

The information in this article is for educational purposes only and should not be taken as specific legal advice.
Greetings Delphia

In this week's 11/24/2014 edition:

- **This Week**
- **The Pastor, the Chef and the Media**
- **Church News**
- **Presbytery Guests: Hunter Farrell, Dir. World Mission and Laurie Kraus, PDA**
- **Remember: Mission Showcase at the Dec. Presbytery**
- **Presbytery : Voting on Prep. for Ministry, Accomodations and Jurisdiction**
- **Amazon program offers 0.5% back to non profits**
- **Bill Easum’s “Only 4 Things” National Tour- Jan 24 - Second Presbyterian**
- **Shari’s Shout Out**
- **Finance (Money Matters)**

**This Week**

**November 29**  Take your family to the MIAMI ZOO.  The Miami Zoo is hosting the **We Believe Day** to raise awareness of the foster children in Miami-Dade.  For details go to:  
[http://webelieveday.com/](http://webelieveday.com/)  To get the special ticket prices you must order ahead.

See you there!
Things have been moving so rapidly and dramatically at the Sanctuary we have had little time or need to share the drama. In fact the networks, newspapers and internet throughout our country, Russia, Canada, and England have certainly taken over the challenge. Let me give you the highlights of this fascinating few months. The very beginning is our commitment to simply follow the words of Christ as summed up in Matt.25: 35,36 “When did you see me hungry and fed me, when did I see you thirsty and you gave me something to drink, I was a stranger and you welcomed me, I was naked and you gave me clothing, I was sick and you took care of me, I was in prison and you visited me.” We’ve simply committed our church to following these amazing words that have directed our path for several years.

Arnold Abbot was sent to us about two years ago to prepare food for the homeless in our kitchen for “Love Thy neighbor” and the training of homeless as restaurant workers. His wife was an advocate for the homeless but tragically died in an accident when she was only 40. Arnold has fulfilled her compassion tirelessly. Over a decade ago he fought the battle and won to allow the feeding of homeless people at the beach. Within the last few weeks the mayor and city council passed an ordinance somewhat surepticiously at 3:00 a.m. disallowing the feeding of the homeless outdoors. With over a hundred hungry homeless folks waiting for food the 90 year old man, an Episcopal Priest and I were cited ($500. or 60 days in jail) by a flock of Ft. Lauderdale police. Since then Mr. Abbott has continued to feed the homeless with the Police attending and continuing to cite him. For some unknown reason they have not chosen to continue citing me.
although I have continued feeding the homeless. Every source of media has shown up at the feeding. Every television channel throughout the country was there and began covering reports repeatedly throughout the day. The New York Times ran a lengthy coverage this past week. Steve Colbert, the most noted comedy show on TV covered the issue masterfully on the comedy channel which brought attention from thousands. Interest has not waned.

We also had a very notable interfaith event on the 8th of November at the Sanctuary. Sister Helen Prejean who wrote “Dead Man Walking” which was made into an award winning movie, delivered a challenging message entitled “Thou Shall Not Kill.” A stunning panel with Howard Finkelstein, Betsy Benson, Seth Penalver who spent 13 years on Death Row before being found innocent, joined her for a meaningful and challenging discussion.

What will tomorrow bring? We stand amazed at the workings of God.

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**Church News**

**El Cordero Presbyterian Church** celebrated its 33 Anniversary on November 16. It was a joyous occasion with the full church joining in song and worship. Presbyterians from neighboring churches attended to support the church and their many years of ministry. The Session and Moderator, Julio Delgado, introduced six new members. Elder Cruz Juarez lead the program and Pastor Jose Manuel Capella-Pratts provided the message. Following the worship, was a celebration feast for the congregation and their guests. It was a wonderful celebration for the congregation and the community.

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**Presbytery Guests: Hunter Farrell, Dir. World Mission and Laurie Kraus, PDA**

Hunter Farrell will be the guest speaker at the Dec 6th Presbytery meeting. Hunter is the Director of World Mission for the Presbyterian Church (USA). He has been a mission worker in Peru and the Congo; the PCUSA Area Coordinator for East and West Africa.

The Presbyterian World Mission brings God’s global family together to heal the wounds of poverty and violence and proclaim God’s saving love in Jesus Christ.

Today, nearly 200 mission co-workers in approximately 50 countries are engaged in
equally vital ministries of sharing faith and working against poverty and violence.

Presbyterian World Mission helps Presbyterians offer a witness to Jesus Christ in today’s world by sending mission personnel to face the challenges of evangelizing and continuing the historic emphases of the Church.

In collaboration with U.S. Presbyterians and global partners, World Mission inspires, equips and connects communities of mission practice to engage in God’s mission: to proclaim the good news of Jesus Christ, help the most vulnerable—women and children—and promote reconciliation amidst cultures of violence.

Laurie Kraus, Coordinator for Presbyterian Disaster Assistance (PDA) and Kathy Broyard, Coordinator for Florida Disaster will be guests at the December meeting.

Remember: Mission Showcase at the Dec. Presbytery

Mission Chairs: the next Presbytery meeting will be an opportunity to showcase your church mission and outreach programs. If you collect food or have a feeding program; work with a homeless shelter or nursing home; if you support a missionary or send people on mission trips please share your stories this December 6th at Palm Beach Gardens Presbyterian Church.

Each congregation is asked to bring a 36”x 48” display board with information about your programs. No mission or outreach program is too small to share. We want to know about the wide reach the congregations have in Tropical Florida.

This is an example of the board: Office Depot® Brand Premium Foam Display Board, 36” x 48”, Item # 460901 $14.99

Presbytery : Voting on Prep. for Ministry, Accomodations and Jurisdiction

December 6th the following Book of Order changes will need your vote. Two are important for those seeking Ordination. Please read and be prepared for the vote. The 11/17 Weekly Bulletin has information on the Belhar Confession. Be prepared, your vote makes a difference!
14-A. Renunciation of Jurisdiction

On Amending G-2.0509 (Item 06-05)

The 221st General Assembly (2014) directed the Stated Clerk to send the following proposed amendment to the presbyteries for their affirmative or negative votes: Shall G-2.0509 of the Form of Government be amended by adding the following new paragraph at the end of that section? [Text to be added or inserted is shown in italic.]

“Whenever a former teaching elder has renounced jurisdiction in the midst of a disciplinary proceeding as the accused, that former teaching elder shall not be permitted to perform any work, paid or volunteer, in any congregation or entity under the jurisdiction of the Presbyterian Church (U.S.A.).

Background and Rationale

This amendment originated from the Presbytery of Western Reserve as Item 06-05 (Minutes, 2014, Part I, pp. 27, 72, 73, 360). Presbyteries of Greater Atlanta and Santa Barbara concurred, with Greater Atlanta also proposing a similar overture (Item 06-03), which was answered by the action taken on this item. The Presbytery of Western Reserve provided the following rationale: As stated in the Rules of Church Discipline, Preamble, “the purpose of discipline is to honor God by making clear the significance of membership in the body of Christ” (Book of Order, D-1.0101, Church Discipline). The principles also state in D-1.0102: “The power that Jesus Christ has vested in his Church … is one for building up the body of Christ, not for destroying it.” When a teaching elder renounces the jurisdiction of the church in the midst of formal judicial process, there is no resolution for either party, particularly for the complainant. Because there has been no acquittal or determination of guilt, the teaching elder has, by virtue of renunciation, removed himself/herself from leadership and office within the church.

It could be argued that the church remains vulnerable due to lack of information regarding the circumstances and facts uncovered in the investigative process that might have come to light in the judicial proceeding. Renunciation to stop judicial process should not be an alternative vehicle to continue to work or volunteer in the church when facts and circumstances have not come to light.

Advice from the Advisory Committee on the Constitution

The Advisory Committee on the Constitution (ACC) advised the 221st General Assembly (2014) to disapprove Item 06-05 providing the following advice: This proposed amendment appears to be punitive toward individuals who have renounced the jurisdiction of the church, without regard for the assessment by the council with jurisdiction over the work. The proposed amendment would set up a constitutional bar to any work done by the individual based solely on the individual’s having renounced the jurisdiction of the church during a judicial proceeding. Many different alleged delinquencies or irregularities could lead to a remedial complaint while more serious offenses could lead to a disciplinary process. Without regard for the nature, seriousness, or truth of the alleged delinquency, irregularity, or offense, renunciation
in the midst of a judicial proceeding would trigger a permanent bar to employment or volunteer service.

Even if the individual does not resume membership in the PC(USA), the church is committed to openness. “Persons who are not members of, or who may have ceased active participation in, the Presbyterian Church (U.S.A.) are welcome and may participate in the life and worship of this church and receive its pastoral care and instruction” (G-1.0404). This openness does not eliminate the authority of a council having responsibility for particular paid or volunteer service to assess the suitability of the individual. These two proposed amendments would not permit the council with responsibility for the work to fulfill its G-1.0404 responsibility, regardless of its finding about suitability.

The proposed amendment attempts to create a permanent bar to participation in the life and work of the PC(USA). Renunciation of jurisdiction is a very serious matter, but it does not create an unchangeable status. The return path is to accept the jurisdiction of the PC(USA) anew by joining a congregation. “The members of a congregation put themselves under the leadership of the session and the higher councils (presbytery, synod, and General Assembly)” (G-1.0103).

An individual, who has renounced jurisdiction, may later take a return path of seeking employment or attempting to volunteer in a congregation or other entity of the PC(USA). There is an authoritative interpretation that states: A person who has renounced membership and/or church office in a PC(USA) congregation may, at some subsequent point, seek admission to membership in another PC(USA) congregation by reaffirmation of faith. (Minutes, 2008, Part I, p. 274, authoritative interpretation)

If the council having jurisdiction over that paid or volunteer work learns of the prior renunciation, that council has the responsibility to inquire into the circumstances to assess the suitability of the particular service for the individual. These proposed amendments would bar the participation of the individual without regard for whether the unresolved issues have a bearing on the individual’s suitability for the particular service.

This proposed amendment seeks to address a local issue by means of a constitutional amendment creating a church wide rule. Alleged prior misconduct is a serious issue and should be addressed by councils in their administrative manuals. Councils should explicitly ask, in writing, about any involvement as a defendant in disciplinary cases or renunciation of jurisdiction from the PC(USA). Section F-3.0209 provides that “Councils possess whatever administrative authority is necessary to give effect to duties and powers assigned by the Constitution of the church.” Any council that employs individuals in paid or volunteer service already has the authority to screen such individuals in order to protect those served by the church. Most employing councils have adopted employment policies, and should consider adding to their administrative manuals the requirement of appropriate background checks.
4-B. Special Committee to Review the Preparation for Ministry Process and Standard Ordination Exams (Item 06-12)

Background

These two proposed amendments (Item 06-12, recommendations 11 and 12) are part of the recommendations of the Report of the Special Committee to Review the Preparation for Ministry Process and Standard Ordination Exams. The Special Committee was formed in response to the referral from the 220th General Assembly (2012): On Reevaluating the Process by Which Ordination Exams Are Written, Administered, and Graded Minutes, 2012, Part I, p. 682).

14-B.1. Final Assessment

On Amending G-2.0607 (Item 06-12, Recommendation 11) The 221st General Assembly (2014) directed the Stated Clerk to send the following proposed amendment to the presbyteries for their affirmative or negative votes: Shall G-2.0607 be amended as follows? [Text to be deleted is shown with strike-through; text to be added or inserted is shown in italic.] “A candidate may not enter into negotiation for his or her service as a teaching elder without approval of the presbytery of care. The presbytery shall record when it has certified a candidate ready for examination by a presbytery for ordination, pending a call. Evidence of readiness to begin ordered ministry as a teaching elder shall include: “a. [Text in a.-c. remains unchanged.] “d. satisfactory grades, together with the examination papers examination materials, together with evaluations that declare those materials satisfactory in the areas covered by any standard ordination examination approved by the General Assembly. Such examinations shall be prepared and administered by a body created by the presbyteries.”

Rationale

The special committee gave the following rationale for the approval of Recommendation 11: This change in language seeks to distinguish the standard ordination examinations from examination by presbyteries for ordination as well as to reiterate that candidates are accountable to their presbytery of care. It also makes specific that the standard exams are evaluated by way of written comments but are not “graded” and would allow for the introduction of exams for which the “work product” of the exams may be other than written responses to essay questions.

Advice from the Advisory Committee on the Constitution

The Advisory Committee on the Constitution advised the 221st General Assembly (2014) to approve Item 06-12, Recommendation 11, providing the following advice:

- The proposed amendments to the lead paragraph of G-2.0607 are clear and do not change the intent of the section being modified. However, the Advisory
Committee on the Constitution advises that these amendments are not necessary, as the meaning of the paragraph is already clear:

- The presbytery that performs a final assessment of a candidate can only be the presbytery “of care.”
- An examination for ordination can only be conducted by a presbytery (G-2.0702).
- The final assessment of the presbytery (ready for examination for ordination, pending a call) is a determination made after all of the tasks of preparation for ministry have been completed (G-2.0607a-d), including satisfactory evaluations of the standard ordination exams.
- The proposed language to amend G-2.0607d is clear, and adequately expresses the flexibility the special committee proposes for certifying a candidate’s readiness for examination for ordination, pending a call. For the full report of Item 06-12, including the report of the special committee, go to http://pcbiz

14-B.2. Accommodations

On Amending G-2.0610 (Item 06-12, Recommendation 12) The 221st General Assembly (2014) directed the Stated Clerk to send the following proposed amendment to the presbyteries for their affirmative or negative votes:

Shall G-2.0610 be amended as follows? [Text to be deleted is shown with strike-through; text to be added or inserted is shown in italic.] “G-2.0610 Exceptions Accommodations to Particular Circumstances

“By a three-fourths vote, a presbytery When a presbytery concludes there are good and sufficient reasons for accommodations to the particular circumstances of an individual seeking ordination, it may, by a three-fourths vote, waive any of the requirements for ordination in G-2.06, except for those of G-2.0607d. If a presbytery judges that there are good and sufficient reasons why a candidate should not be required to satisfy the requirements of G-2.0607d, it shall approve by three-quarters vote some alternate means by which to ascertain the readiness of the candidate for ministry in the areas covered by the standard ordination examinations. A full account of the reasons any waiver or alternate means to ascertain readiness shall be included in the minutes of the presbytery and communicated to the presbytery to which an inquirer or candidate may be transferred.”

Rationale

The special committee gave the following rationale for the approval of recommendation 11: The new phrasing proposed in G-2.0610 first changes the title of the paragraph to address the perception of some that being an exception is prejudicial in and of itself. The changes proposed in the paragraph are intended to clarify that presbytery minutes should include reasons for both waivers and for alternate means of assessment. The sequence of sentences in the current paragraph could be construed to mean that a presbytery may “waive” everything but G-2.0607d without “good and sufficient reasons” or explanation in the minutes so long as the three-fourths vote threshold was met.

Advice from the Advisory Committee on the Constitution
The Advisory Committee on the Constitution advised the 221st General Assembly (2014) to approve Item 06-12, Recommendation 12, with amendment (subsequently adopted in plenary), providing the following advice: The Advisory Committee on the Constitution advises that the phrase “individual seeking ordination” is more appropriate language for the first part of Recommendation 12 than “inquirer or candidate.” There are other situations where G-2.0610 is applicable, such as a presbytery receiving by transfer a minister of another denomination (G-2.0505a): “… Such ministers shall furnish credentials and evidence of good standing acceptable to the presbytery, and shall submit satisfactory evidence of possessing the qualifications of character and scholarship required of candidates of this church. (G-2.0607 and G-2.0610) ... .” The proposed amendment will limit the availability of a waiver to the requirements of G-2.06 to inquirers and candidates only, preventing a presbytery from considering such waivers in these other situations. Otherwise, the proposed language of the amendment clearly and adequately expresses the intent of the special committee to remove language which the special committee judges to be prejudicial. The Advisory Committee on the Constitution makes no comment on the proposal to strike “Exceptions” and insert “Accommodations to Particular Circumstances,” as this is not a constitutional matter. The indexing system and related titles are not part of the Constitution. Only the text itself is constitutional.

The Assembly Committee on Church Polity and Ordered Ministry (06) voted to approve the proposed amendment 57/1/1. The 221st General Assembly (2014) approved the committee’s recommendation with amendment by voice vote. (See Minutes, 2014, Part I, pp. 27, 72, 75, 379-80.) For the full report of Item 06-12, including the report of the Special Committee, go to [http://pcbiz.org/Explorer.aspx?id=4773&promoID=331](http://pcbiz.org/Explorer.aspx?id=4773&promoID=331)

Amazon program offers 0.5% back to non profits

Presbyterians shopping on Amazon can also provide extra support to the church

**AmazonSmile** is Amazon’s program for non profits  [https://org.amazon.com](https://org.amazon.com)

**AmazonSmile** is a website operated by Amazon that lets customers enjoy the same wide selection of products, low prices, and convenient shopping features as on Amazon.com. The difference is that when customers shop on AmazonSmile (smile.amazon.com), the AmazonSmile Foundation will donate 0.5% of the price of eligible purchases to the charitable organizations selected by customers.

How does **AmazonSmile** work?

When first visiting **AmazonSmile**, customers are prompted to select a charitable
organization from almost one million eligible organizations. In order to browse or shop at AmazonSmile, customers must first select a charitable organization. For eligible purchases at AmazonSmile, the AmazonSmile Foundation will donate 0.5% of the purchase price to the customer’s selected charitable organization.

Each quarter, the AmazonSmile Foundation makes donations to eligible charitable organizations by electronic funds transfer. Donations will be transferred approximately 45 days after the end of each calendar quarter. To account for product returns, a portion of the quarterly donations will be withheld until the next donation cycle, subject to any reduction due to returns from prior quarters.

How do we spread the word about AmazonSmile to our supporters?

Visit org.amazon.com to access tools to help you spread the word to your supporters. Sign in to your organization’s org.amazon.com account and click on “Marketing Tools” to obtain a link to a customized AmazonSmile landing page for your organization that you may use in email newsletters, on your website, or in social media posts. Also, access a downloadable website banner and social sharing widgets to reach your Facebook and Twitter followers.


Bill Easum’s “Only 4 Things” National Tour- Jan 24 - Second Presbyterian
What We’ll Be Covering

We’ve found that only four processes grow a church and anything else has little to no impact. These four core processes are:

1. Inviting people to Christ and the Church
2. Connecting with those who show up so they return
3. Discipling those who stay
4. Sending them back out into the world to be neighborhood missionaries

During the sessions we’ll lay out the elements involved in each process and put them into the context of small, mid, large, and extra large churches. Every church, regardless of how big or how small it is, must tend to all four processes in order to be effective, faithful, and sustainable. When all four processes are running well, churches experience sustainable growth. Getting those processes balanced just right takes the right kind of leadership at exactly the right time. So we’re also going to explore the three changes every leader must make as they lead the church into growth.

The one-day event is $75/person ... bring a team of three or more and pay only
Dr. Bill Tenny-Brittian is the Managing Partner for 21st Century Strategies. The pastor of churches from coast to coast, he’s led and helped hundreds of churches and thousands of leaders through the growing pains of growth. He’s Editor in Chief of Net Results Magazine and the author of several books including Hitchhiker’s Guide to Evangelism, Prayer for People Who Can’t Sit Still, and co-author with Bill Easum of Effective Staffing for Vital Churches. He lives in Missouri with Dr. Kris Tenny-Brittian. Read Blog entries Bill Easum is the Founder and President of 21st Century Strategies. Bill has a thirty year track record of growing congregations in two denominations. His last church, which he pastored for twenty-four years, grew to the largest United Methodist Church in South Texas. He has personally worked in over 700 congregations, some of which are the largest in the nation, and has taught hundreds of thousands of leaders. He’s the author/co-author of more than 25 books including Preaching for Church Transformation, Sacred Cows Make Gourmet Burgers, and Unfreezing Moves. Bill lives in Corpus Christi and fishes in Central America whenever he can. Read Blog entries.

http://effectivechurch.com/four-things/

Bill Easum

Read in browser »

Shari’s Shout Out

THANK YOU!

It seems I’m always asking (some would suggest nagging) for something! On this Thanksgiving a heartfelt thank you goes out to all of our wonderful Teaching and Ruling Elders, volunteers, committee members, and church office personnel. I truly appreciate you all!

PRESBYTERY PACKETS

A mailed copy will go out to each church tomorrow. The packets will be posted on-line by tomorrow afternoon. I’ll say no more because this post is about thanking not prodding!

Read in browser »
Could Unintentional Excessive Benefits Harm your Pastor and Church?

Yes! Excessive Benefits and Private Inurement (unintentional and intentional) could potentially devastate your pastor and even your church!

Unintentional excessive benefits and private inurement can occur as some churches try to make up for the low pay by doing other things for their pastor, such as paying for their gas with the church’s debit or credit card or paying their utilities.

What is excessive benefits and private inurement?

Section 501 (c) (3) is a portion of the Internal Revenue tax code that give certain organizations the right to receive tax-deductible contributions.

One of the main requirements to qualify for that tax-exempt status is that the net-earnings of that nonprofit organization may not “inure” to the benefit of any private individual or shareholder.

Simply stated that means no one can personally benefit economically (other than reasonable compensation for services rendered) from a tax-exempt organization.

The IRS term for that benefit is “Private Inurement”. Inurement happens when a transaction or exchange occurs, and an insider receives economic gain through the use of funds or assets of that organization. An insider is an individual with a personal interest in the church or nonprofit such as:

- corporate officers
- pastors
- elders
- board members
- deacons
- employees
- members
- donors
- anyone related to ...or friend of an insider

Penalties of excessive benefits:

Many small churches cannot pay their pastors what they would like to. To make up for this, they often try to help them in other ways. That is commendable ... if done legally such as an accountable reimbursement plan or a housing allowance. The problem lies in that many do not understand or even know what they can and cannot do “legally” in terms of “blessing” their pastor.

Be aware that even small amounts can be considered a violation of the excessive benefits and private inurement clause found in Section 4958 of the Internal Revenue Code regulations. Such a violation can have drastic outcomes! Your church could
potentially lose its tax-exempt status which could also negatively affect your donors!

Another devastating result of private inurement is the IRS can impose immediate sanctions if the private benefit involves a disqualified person, such as a corporate officer, pastor, deacon, etc. Those sanctions can include a tax penalty of 225% of the private benefit received. The deacons or board members that authorized the benefit can also be penalized.

**Examples of excessive benefits:**

I mentioned at the beginning of this article that some churches give their pastor the church’s debit or credit card for fuel and meals and do not require any documentation or report as taxable income.

Without documentation **AND** a qualified accountable reimbursement policy in place - these transactions can be considered private inurement.

To avoid that possibility, set up an accountable reimbursement policy and follow the strict guidelines for that plan.

Paying the pastor’s utility bills or other personal expenses and not including those amounts in his gross wages is private inurement. A better way to bless your pastor is to set up an appropriate housing allowance. In some instances you can designate your pastor’s entire compensation as a housing allowance.

Another example of private inurement could be paying a pastor a percentage of the general fund offering and not setting a cap on the amount.

**More examples of excessive benefits and private inurement:**

- Excessive compensation. It doesn’t matter so much the amount as it does the circumstances surrounding the amount. For example, a pastor of a large church may have an annual compensation of $80,000. Other surrounding churches of the same size pay their pastors around the same compensation amount. The IRS would not consider this private inurement. However, if you have a pastor receiving an annual compensation of $80,000 in an area where churches of the same size only pay their pastors $40,000. The IRS could consider that amount private inurement – especially if the church’s annual income is only around $100,000. See the difference?
- Interest-free loans. A church **cannot under NO circumstances** make an interest-free loan to anyone, especially with an individual with a personal interest (an insider) in the tax-exempt organization.
- Giving a vehicle or other such property to an insider. Some churches will either buy their pastor a car or make the payments on their vehicle and call it a “car allowance”. Unless the value of the car or the amount of the payments are included on their W-2 it is private inurement.
- Letting an insider use church assets for their personal use free of charge or less than the appropriate rate.
- Purchasing personal items using the church’s sales tax exemption.
- Purchasing personal items using the church’s credit or debit card.
- Hiring an insider’s friend or relative to fix the air conditioner, install carpet, or any other service or product ... especially if their compensation is higher than fair market value.
The list could go on and on, but do you see my point? Just use common sense. If anyone, in any way related to your nonprofit organization or church, personally benefits from your organization (other than reasonable compensation for services rendered), it could potentially be considered private inurement. Private inurement could potentially jeopardize your organization’s tax-exempt status and financially devastate the persons paying and receiving the personal benefit.

NOTE: I have seen most of these examples in the churches in our presbytery. We give loans with no interest, we fill people’s gas tanks, pay utility bills so that it is not turned off, let them use the church property for free and especially hire friends and family to help them out. All very noble acts befitting of a church but also against the IRS code.

The information in this article is for educational purposes only and should not be taken as specific legal advice.

Shipment of Permanent Records
Greetings Delphia

In this week’s 12/01/2014 edition:

- **This Week**
- **Voting on Child Protection, Composition of Presbytery & Interreligious Stance**
- **Distinguished Preacher Series and Workshop**
- **Bill Easum’s 4 Things Grow Churches Jan 24th**
- **Church News**
- **Shari’s Shout Out**
- **Finance (Money Matters)**
- **News and Commentary**
- **Remember: Mission Showcase at the Dec. Presbytery**

**This Week**

This Saturday’s Presbytery Meeting has a Mission focus. The meeting’s speaker is Hunter Farrell, PCUSA’s Dir of World Missions and PDA Coordinator, Laurie Kraus and FLAPDAN’s Kathy Broyard will have a message from Presbyterian Disaster Assistance. Attendees will be bringing examples of the missions in our congregations. The Worship Task Force has planned another meaningful worship service and will be joined by youth groups from around the Presbytery.

Come prepared to address important changes in the *Book of Order* and the addition of a new confession to the *Book of Confessions*. There are *seven* items needing your vote. The last three Weekly Bulletins have featured the changes and additions or you can find the information at:
Looking forward to seeing you all this Saturday at Gardens Presbyterian Church.

Amalie

Voting on Child Protection, Composition of Presbytery & Interreligious Stance

The last three items coming to this Presbytery for a vote are 14-C Child Protection Policy, 14-D. Minimum Composition of a Presbytery and 14-E. Interreligious Stance.

14-C. Child Protection Policy

On Amending G-3.0106 (Item 08-14) The 221st General Assembly (2014) directed the Stated Clerk to send the following proposed amendment to the presbyteries for their affirmative or negative votes: Amend the fourth paragraph of G-3.0106 as follows: [Text to be added or inserted is shown in italic.]“All councils shall adopt and implement a sexual misconduct policy and a child protection policy.”

Background and Rationale

This proposed amendment originated from the Advocacy Committee for Women’s Concerns (ACWC) requesting that the Stated Clerk be directed, “to send proposed amendments to the Book of Order regarding the requirement of all councils of the PC(USA) to adopt and implement a child/youth protection policy....” ACWC provided the following rationale: Currently the Presbyterian Mission Agency (PMA) and Child Advocacy Office of the Presbyterian Church (U.S.A.) has provided some extremely helpful resources regarding Child/Youth Protection measures and policies, which are available online. One such resource can be found under Creating Safe Ministries through pcusa.org.[1] However, many of these resources are focused primarily on sexual harassment policies and procedures and not adequately on the broad scope of child/youth protection. The Advocacy Committee for Women’s Concerns (ACWC) asks that the Presbyterian Mission Agency direct that new/updated resources be created for synods, presbyteries, and particular church use that are from the PC(USA) and address child youth protection measures and policies - including and expanding beyond the focus of sexual harassment. There are many issues that have evolved with working with children/youth which need to be addressed in the work of the church. The focus of child/youth protection policies is to ensure a safe, thriving, and nurturing environment for children and youth in our churches and church-sponsored events. These policies
address screening child and youth workers and volunteers, how to implement mandatory training, simple rules involving transportation, adult/youth/child ratios, minimum age requirement of volunteers, facility security and safety, etc. It is important to understand in developing these policies that these policies and procedures are completely separate from sexual misconduct policies, and there is a need to differentiate between these resources and policies. That is why we request an amendment in the Book of Order to require all councils of the PC(USA) to make this differentiation and adopt and implement a child/youth protection policy alongside a separate sexual harassment policy.

It is the church’s responsibility to provide a safe, thriving, and nurturing environment for children and youth, and we must take seriously how our faith informs this responsibility. Our theology of the child is reflected in how we care and nurture children and youth who are under the care of the church. This theology must reflect the love, care, and high regard for the humanity and dignity of the child reflected in the Gospels.

Advice from the Advisory Committee on the Constitution: The Advisory Committee on the Constitution advised the 221st General Assembly (2014) as follows: If it is the intent of the assembly to require each council to adopt and implement a child protection policy, the ACC believes the language of the proposed amendment, as shown in the OGA comment, is clear and concise.

The Assembly Committee on Mission Coordination (08) voted to approve the OGA proposed language to amendment the Book of Order 69/0/0. The 221st General Assembly (2014) approved the committee’s recommendation 554/18/0. (See Minutes, 2014, Part I, pp. 40, 43, 531-32.) For the full report of Item 08-14 go to http://pc-biz.org/Explorer.aspx?id=4763.

14-D. Minimum Composition of a Presbytery On Amending G-3.0301 (Item 06-06) The 221st General Assembly (2014) directed the Stated Clerk to send the following proposed amendment to the presbyteries for their affirmative or negative votes: Shall the second paragraph of G-3.0301 of the Form of Government be amended as follows? “The minimum composition of a presbytery is ten duly constituted sessions and ten teaching elders, unless an exception is approved by its synod and the General Assembly giving consideration to the responsibilities assigned to presbyteries in G-3-01 and G-3.03.”

Background and Rationale

This amendment originated from the Presbytery of Eastern Oregon as Item 06-06. The Presbyteries of Boise, Northumberland, and San Joaquin concurred. The Presbytery of Eastern Oregon provided the following rationale:

1. Of the 173 presbyteries in the PC(USA), 30 presbyteries have 30 or fewer churches. Of those, 3 are racial ethnic and 3 are east of the Mississippi River, leaving 24 of the smallest presbyteries in the PC(USA) in the western United
States where the distances between churches is often measured in hours and presbytery boundaries include entire states. The Comparative Statistics 2012 of the Presbyterian Church (U.S.A.) shows 67 percent of our congregations have fewer than 150 members and 75 percent have fewer than 200 members. We are a denomination of small churches and vital ministries in the locations where we are planted; where history and connectionalism meet in faithful congregations as they have for hundreds of years.

2. The representation of small churches and presbyteries is vital to the direction and sustainability of the PC(USA) now and into the future. Small presbyteries pay per capita to participate in the life of the denomination, to support the task forces of the denomination, and to have access to the PJC’s of the synods and General Assembly. Small presbyteries also pay mission, joining our contributions together with those of the larger presbyteries to support Presbyterian Disaster Assistance (PDA) and World Missions. We are faithful in providing leadership at all levels of the denomination. The leadership and modeling of small presbyteries provides a path for others to follow as we remain faithful to Christ in local settings. The representation of small presbyteries at the synod and General Assembly level is a necessary and responsible voice to and with the denomination.

3. Mission is not dependent upon size. In small presbyteries the local PC(USA) congregation is often the only Protestant witness within their community. As such these congregations are responsible for the food pantries, schools, social gathering places, and many other creative ministries. These are more than buildings where people meet on Sunday; this is Christ at work in the midst of the people. These congregations are supported monetarily and spiritually by the presbytery and sustained by the connections with other congregations within the presbytery.

4. Matthew 18:20 states, “For where two or three are gathered in my name, I am there among them.” Neither the exact number of congregations nor teaching elders determine the validity of a presbytery. Rather, the validity and vitality of the presbytery lies in its ability to support the ministry of its congregations, synod, and General Assembly as it is the body gathered in Christ’s name, doing His work with the resources at hand and through the congregations being the body of Christ in the world.

Advice from the Advisory Committee on the Constitution: The Advisory Committee on the Constitution advised the 221st General Assembly (2014) to approve Item 06-06 with amendment (subsequently adopted by the assembly committee), providing the following advice: This overture seeks to amend Section G-3.0301 of the Form of Government to allow the synod and General Assembly to change the minimum composition of a presbytery from a minimum of ten sessions to a lesser number on a case-by-case basis. The purpose of this change is to increase the flexibility when forming a presbytery. This change is in keeping with:

1. The recently adopted Form of Government’s statement “Councils of the church exist to help congregations and the church as a whole to be more faithful participants in the mission of Christ” (G-3.0101). Leaving the minimum number of sessions in the hands of the synod allows each synod to consider how best to fulfill this mandate.

2. The minimum number of sessions was reduced from twelve to ten by the actions of the General Assembly in 2008 (Minutes, 2008, Part I, p. 146, Item 03-07). Allowing flexibility for the minimum number would continue the efforts of the General Assembly to be responsive to the missional needs of the church and its mission.

3. Permitting flexibility, with review, is in keeping with the guiding principles behind the recently adopted Form of Government that “mission determines the forms and structures needed for the church to do its work” (G-3.0106).

4. The change of “the” to “its” provides clarity as to which synod would be asked to approve the exception. This change would clearly designate the synod wherein the presbytery is located.

5. Presbyteries are charged with a wide variety of responsibilities for the church’s
mission in G-3.01 and G-3.03. Synods that are requested to approve a presbytery that has less than ten congregations and ten elders should carefully review these responsibilities to determine whether the smaller presbytery can fulfill them

The Assembly Committee on Church Polity and Ordered Ministry (06) voted to approve the proposed amendment 57/0/2. The 221st General Assembly (2014) approved the committee’s recommendation 510/9/0. (See Minutes, 2014, Part I, pp. 72, 73, 361-62.) For the full report of Item 06-06 go to [http://pc-biz.org/Explorer.aspx?id=4589](http://pc-biz.org/Explorer.aspx?id=4589)

14-E. Interreligious Stance On Amending G-5.0102 (07-02, Recommendation 2) The 221st General Assembly (2014) directed the Stated Clerk to send the following proposed amendment to the presbyteries for their affirmative or negative votes: Shall G-5.0102 be amended as follows: [Text to be deleted is shown with a strike-through; text to be added or inserted is shown as italic.] “The Presbyterian Church (U.S.A.) at all levels seeks new will be open to and will seek opportunities for conversation and understanding respectful dialogue and mutual relationships with non-Christian entities and persons from other religious [entities] traditions. It does this in the faith that the church of Jesus Christ, by the power of the Holy Spirit, is a sign and means of God’s intention for the wholeness of all humankind and all creation.”

Background and Rationale This proposed amendment originated from The General Assembly Committee on Ecumenical and Interreligious Relations (GACEIR) as part of their recommendation to the 221st General Assembly (2014) to approve the policy statement, The Interreligious Stance of the Presbyterian Church (U.S.A.).

Advice from the Advisory Committee on the Constitution The Advisory Committee on the Constitution advised the 221st General Assembly (2014) to disapprove Item 07-02, Recommendation 2, providing the following advice:

The committee recommendation does not indicate how the proposed language strengthens or clarifies G-5.0102. Section F-1.03 and F-1.0404 more completely address the intent of the recommendation.

The Assembly Committee on Ecumenical and Interfaith Relations (07) voted to approve the proposed amendment 59/4/0. The 221st General Assembly (2014) approved the committee’s recommendation by a hand vote. (See Minutes, 2014, Part I, pp. 34, 35, 444.) For the full report of Item 07-02, including the adopted policy The Interreligious Stance of the Presbyterian Church (U.S.A.), go to [http://pc-biz.org/Explorer.aspx?id=4673](http://pc-biz.org/Explorer.aspx?id=4673)
Distinguished Preacher Series and Workshop

First Presbyterian Church of Delray Beach is pleased to announce that Dr. Thomas Long and Dr. William Carl, III, will preach in January as part of their Distinguished Preacher Series.

Dr. Long, Bandy Professor of Preaching: Coordinator of the Initiative in Religious Practices and Practical Theology at Chandler School of Theology, will preach at both the 9 a.m. and 11 a.m. worship services on Sunday, January 11, 2015. A distinguished author and preacher, he is a frequent contributor to The Christian Century and the Journal for Preachers, and a popular presenter at preaching conferences worldwide.

Dr. Carl, President of Pittsburgh Theological Seminary as well as a professor of homiletics, will preach at both the 9 a.m. and 11 a.m. worship services on Sunday, January 25, 2015. Prior to coming to the seminary, he served as pastor of the 1,700-member First Presbyterian Church in Dallas. He is the author of eight books and multiple scholarly articles and reviews.

Jan 10th Tom Long Workshop: The Presbytery of Tropical Florida invites you to a two-hour primer for strengthening preaching by Dr. Thomas Long. This workshop will be on Saturday, January 10, 2015, at First Delray Beach (33 Gleason Street, Delray Beach). More details will follow, but make sure to mark your calendars now.

For more information, visit the church website (www.firstdelray.com) or contact the church office (561-276-6338).

Bill Easum’s 4 Things Grow Churches Jan 24th

Only Four Things Grow Churches Workshop Tour

If you’ve felt frustrated, discouraged, or ready to quit when trying to grow your church, you’re not alone. Over 85 percent of US churches are already in decline or have hit an attendance plateau. Those kinds of stats tend to hit church leaders in the gut - especially when your church is one of the 85 percent.

We’d like to help you reverse that trend in 2015 by inviting you to join us at the Only Four Things Grow Churches workshop on Jan 24th at Second Presbyterian “The
Sanctuary” from 9 til 4. This workshop is being presented by the guys at 21st Century Strategies. For over two decades, 21st Century Strategies has been consulting with churches and coaching church leaders to help them break through the barriers that keep churches from reaching their communities and experiencing growth. During those years, Bill Tenny-Brittian and Bill Easum noticed that there are really only four core processes that grow churches and anything else churches do has little to no measurable effect. Those processes are:

1. Effectively inviting people to Christ and to the Church ... and getting them to show up.
2. Connecting with them well enough so they return again and again.
3. Discipling them well enough that they experience personal life change.
4. Sending them back to their neighborhoods to be community missionaries.

When churches effectively attend to these four processes they begin a process of sustainable growth.

The Only Four Things Grow Churches workshop not only introduces each of these processes, but you’ll learn how to implement each one in your context, whether your church size is petite, small, medium, large, or extra-large. In addition, the workshop will cover the three core changes every leader must make as they lead their church to growth.

The workshop has been designed and is suitable for all church leaders including the pastor, staff, and laity.

The cost of the workshop is $75 per person. Churches that bring a team of three or more pay $65 per person. In addition, everyone attending the workshop will receive a $50 Gift Card to the 21st Century Strategies ecommerce store.

More details can be found at [EffectiveChurch.com/four-things](http://EffectiveChurch.com/four-things)
Or you can register now at [EffectiveChurch.net/four-things](http://EffectiveChurch.net/four-things)

Second Presbyterian Church
1400 N Federal Highway
Ft. Lauderdale, Florida

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**Church News**

Grace Point Hispanic Church in action!
Last Saturday, November 22, Grace Point Church Hispanic prepared 50 bags of food to distribute to the community of Gables Trailers Park in Miami for Thanksgiving Day. Brothers and sisters with great enthusiasm gathered together to buy food, prepare the bags and deliver them to the needy families, immigrants that are newly arrived, and poor people in this community of trailers. We give thanks to God for the Tropical Florida Presbytery who contributed to this assistance so we could reach low-income people in our city. I also want to thank the brothers and sisters who helped us by buying food, packing and distributing the bags... you are a tremendous team. God is good and faithful.

Christmas Dinner and Fellowship

The Hispanic/Latino Caucus invite you to their Christmas Dinner and Fellowship.

December 7th at 7:00 p.m.

At First Hispanic PC in Miami
2480 NW 7th St, Miami, FL 33215

Shari’s Shout Out

Advent Greetings!

I didn’t quite get my decorating completed this weekend which is true testament to how disorganized I can be. Last year, I greatly reduced my ornament collection for our much smaller tree. Sometimes it’s hard letting go, but we are convinced simpler is better. Plus, a number of the sentimental decorations (that I would pass down now) have become part of the tradition in my children’s homes. It is good to get my house in order, so that I can focus on His upcoming Birthday and what is really important. In the hurriedness of this
season, keep the Manger in mind. De-clutter!

We have so many different cultures here in Tropical Florida, I thought it might be fun to share some traditions that you remember from your childhood that made Christmas so joyful. Just a line or two would be great! My mother, a true superwoman, made the season absolutely magical. We lived in the D.C. area so walking along F Street to see the gorgeous store windows was a must. The yearly Advent Calendar (opening all the windows) was a treat and we of course had our beautiful Nativity scene. What we did not have ahead of the day (hence my reference to superwoman) was evidence of presents or even a tree. Santa brought that with him after I went to sleep. I can’t even imagine doing all that during the night — toy assembly some years was tricky enough! When I outgrew Santa, I loved the choral preparations at church and school. Such thrilling music. Anyone else want to share?

Last Call for Presbytery Reservations

Our hosts at Gardens inquired as to the current count this morning. I assured them that the number would be growing substantially by Thursday (deadline). Please call, email or complete an on-line reservation while you are thinking of it. Just let me hear from you. Many thanks to those who already have.

Statistical Reports

Just FYI, this time next week the portal will be open and anyone wishing to do so may begin entering their 2014 year-end statistics into the GA system. I have not seen the 2014 Clerks’ Annual Questionnaire at this writing. I know everyone is chomping at the bit to begin!

Finance (Money Matters)

Quickbooks for “FREE” / small donation

Intuit has a great offer for eligible charities, including American churches!

The Intuit Donation Program is offering the Nonprofit Edition of QuickBooks basically FREE to qualifying churches, nonprofits, and charities. (A small admin fee will be charged for each download)

The software is distributed via the non-profit TechSoup who connects non-profits to tech products on a no-charge or deeply discounted basis.

Qualifying organizations should register (for free) with TechSoup at
http://www.techsoup.org/intuit and begin the process of obtaining the software.

News and Commentary
Weekly Bulletin Hiatus

The Bulletin will be on hiatus for 2 weeks during Christmas and the New Year. The final issue for 2014 will be on December 15. If you would like to include any articles, please make sure that they are submitted by December 11th. The first issue for the New Year will be on January 5.

Remember: Mission Showcase at the Dec. Presbytery

Mission Chairs: the next Presbytery meeting will be an opportunity to showcase your church mission and outreach programs. If you collect food or have a feeding program; work with a homeless shelter or nursing home; if you support a missionary or send people on mission trips please share your stories this December 6th at Palm Beach Gardens Presbyterian Church.

Each congregation is asked to bring a 36”x 48” display board with information about your programs. No mission or outreach program is too small to share. We want to know about the wide reach the congregations have in Tropical Florida.

This is an example of the board: Office Depot® Brand Premium Foam Display Board, 36” x 48”, Item # 460901 $14.99
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Ship permanent records to:
Records Archivist, Presbyterian Historical Society
425 Lombard Street
Philadelphia PA 19125
Greetings Delphia

In this weeks 12/10/2014 edition:

- Presbytery Stated Meeting
- Church News
- Shari’s Shout Out
- News and Commentary

**Presbytery Stated Meeting**

There was a full moon and a warm, dry day for the Presbytery of Tropical Florida to meet at Gardens Presbyterian Church, Palm Beach Gardens, on Saturday, December 6, 2014. The people of Gardens provided a warm welcome and a continental breakfast on the patio. The Moderator, Rev. Pedro Rivera, called the Presbytery to order at 9:30. We began with Worship, which was lead by the youth. who gave testimony about their hopes for the Presbyterian Church, USA. The key word was “Mission”, showing Christ Jesus to our neighbors. By word, song, or musical numbers, our youth let their light shine. Thank you!

The Moderator began the business with the Presbytery vote on the Amendments to the PCUSA Constitution, the results of which are in in Shari’s Shout Out. The “marriage” issue will be discussed in February.

Following our return to normal business, our long-time Treasurer, Elder Marge Hellgren, reported on the funds of the Presbytery. At the conclusion of her report, the Moderator honored Marge for her years of service to the Presbytery’s churches. She was presented with a new computer and a check as a thank offering. Her last words to the Presbytery were: “Pay your Per Capita”. God bless you, Marge!
Our lunch was all-you-could-eat pulled pork and chicken on a bun with sides. Dessert was ice cream sundaes with cookie toppings. No one went away hungry!

The Presbytery reconvened to hear the Rev. Juan Sarmiento, Evangelism Catalyst for World Mission, who spoke on he continued need to present Jesus to the world as the Savior. The Great Commission is still the basic task of the church. Each church was urged to focus their mission giving on two or three causes that will be interpreted to the congregation, making an impact.

The Rev. Dr. Leon Lovell-Martin, chair of the Committee on Ministry, introduced the new Associate Pastor for First Presbyterian Church, Fort Lauderdale, the Rev. Dr. Christopher (Chris) James Benek. He was examined by the Presbytery and received into membership. The Presbytery then granted Honorable Retirement to the Rev. Robert (Bob) Coleman, pastor for the Goodwill Presbyterian Church in Fort Pierce. Several colleagues and congregants spoke about Bob’s many years of ministry and service to the community. The Presbytery said “Good-bye” to the Rev. Cecelia (CC) Armstrong, who is leaving her pastorate at Grace Presbyterian Church to return to Georgia. CC was thanked for her many contributions to the work of the Presbytery.

The Committee on the Preparation for Ministry (CPM) introduced two persons. Nicholas Merchant was received into care and enrolled as an Inquirer. Nic is a member of First Presbyterian Church of Fort Lauderdale and is currently enrolled at Dubuque Seminary. Daniel Morales, a member of Riviera Presbyterian Church, Miami, was moved from Inquirer to Candidate. Danny is scheduled to graduate from McCormick Theological Seminary in May 2015.

The Presbytery adjourned at 3:20 with thanks to Gardens Presbyterian Church for hosting us.

Church News
Cena del Caucus Hispano del Sur 2014

Yesterday, December 7, in the afternoon, the Hispanic Latino Caucus of the South held, at
the premises of the First Hispanic Presbyterian Church of Miami, our traditional Christmas dinner. 60 brothers, pastors and leaders of the Presbyterian Hispanic Churches from the Presbytery of Tropical Florida shared together a delicious dinner, the installation of the new committee of the Presbyterian Hispanic Caucus and a time of peace and harmony. This time we were graced with the presence of Rev. Amalie Ash, the Transitional Presbyter from our presbytery and the Rev. Pedro Rivera, Moderator of the Presbytery of Tropical Florida who performed the installation of the new committee. Each church brought participation through various art forms including music, dance, poetry and even Cuban jokes. It was a good night of fun and enjoyment as a Hispanic Church Psalm 133: 1, 3 “Behold, how good and how pleasant it is for brethren to dwell together in unity!(...) For there the Lord commanded the blessing—Life forevermore.”

Shari’s Shout Out

GA Statistics and Annual Clerks Questionnaire  

The Statistics program for both the churches and presbyteries has been turned on. 2014 data can now be entered. So let the Statistics Season begin. (http://oga.pcusa.org/stats) A new section has been added to the web page for churches; you can find a FAQ on the left, under the Statistics heading, FAQ Statistical Reporting. Take a moment to read it please. Don’t forget the all important exclamation mark at the end of your password!

For those that want to work ahead, the Clerks Annual Questionnaire is linked here. It does not appear to be live on the PCUSA website yet, so as the form states, you may either email or mail it.

Amendment Votes

The Stated Clerk will have a comprehensive overview of Saturday’s meeting in the next Weekly Bulletin, which will be our last for the year. Following are the results of the Presbytery vote for Amendments considered at the meeting:

14-1. Confession of Belhar — Amending the Book of Confessions - **Affirmative**

(63 For; 36 Against; 4 Abstentions)

14.B. Special Committee to Review the CPM Process and Standard Ordination Exams

14-B.1. Final Assessment - On Amending G-20607 — **Affirmative**

14-C. Child Protection Policy - on Amending G-3.0106 — Affirmative


14-E. Interreligious Stance — On Amending G-5.0102 — Affirmative

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**Blood Drive**

Good people of the north — Grace Presbyterian Church of Lantana we will be having a Blood Drive on Sunday December 14, 2014 from 10:00AM - 3:00PM. Your very special gift could save a life!

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**58th Annual Living Nativity**

*Miami Shores Presbyterian Church, [www.wspc.net](http://www.wspc.net).* Friday, December 12th (one night only) from 7:00 to 9:00 p.m. Outdoor walking tour runs continuously during this time. Come and enjoy the scenes featuring the Nativity of Jesus Christ, camels and sheep, and a cast of more than 150 presenters. Admission is free . . . like God’s Gift. Everyone is also invited to their Christmas Cantata on December 21st at 11:0 a.m.; and Christmas Eve Candlelight Services on 6:00 p.m. (Family Service with Children’s Choir) and 9:00 p.m. (Traditional Service with Special Music).

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**News and Commentary**

**Prayers**

*Nelia Senti,* member of the Committee on Ministry and wife of  Rev. Moises Senti, is currently hospitalized at Doctors Hospital, 5000 University Dr, Coral Gables, FL 33146  (786) 308-3000. Please keep them both in prayer.

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**Weekly Bulletin Hiatus**

The Bulletin will be on hiatus for 2 weeks during Christmas and the New Year. The final issue for 2014 will be on December 15. The first issue for the New Year will be on January 5.
Greetings Delphia

The Staff of the Presbytery would like to wish you a Very Merry Christmas.
O come, O come Emmanuel