

ST. MARK'S UMC LEADERSHIP MANUAL

January 2025

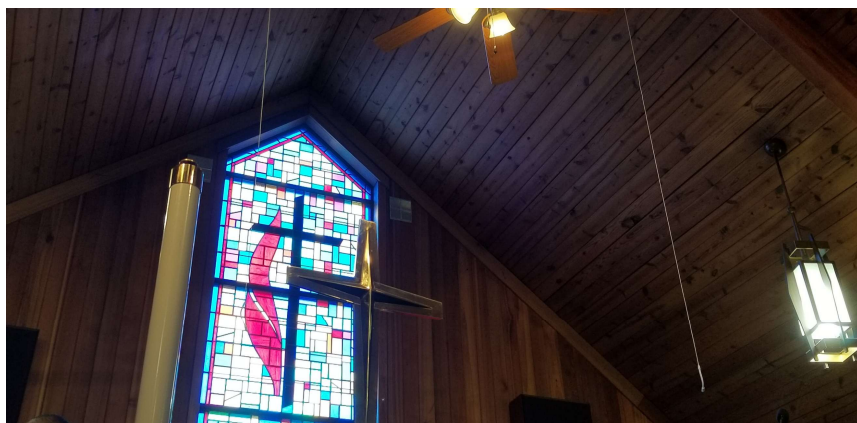


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St. Mark's Organizational Structure

St. Mark's is part of the United Methodist Church. Part one of the United Methodist Book of Discipline contains our Constitution, which outlines our foundation and organization.

General Conference

The General Conference, the legislative body of the United Methodist Church, meets every four years to shape church policy and mission with elected lay and clergy delegates worldwide. The church is organized into five U.S. jurisdictions, each with 8–15 annual conferences, and seven Central Conferences in Africa, Europe, and the Philippines, divided into episcopal areas. These conferences collectively address church governance and mission.

Jurisdiction, Conference and District

St. Mark's UMC is part of the Western North Carolina Conference and the Metro District, which are integral to the United Methodist Church's structure. The Western North Carolina Conference is part of the Southeastern Jurisdiction. Annual conferences, like the Western North Carolina Conference, are fundamental church bodies that include elected lay and clergy members and hold yearly meetings (Book of Discipline, ¶ 11). Each annual conference is divided into districts, such as our Metro District, which groups local churches in a specific geographic area for administrative support and collaboration.

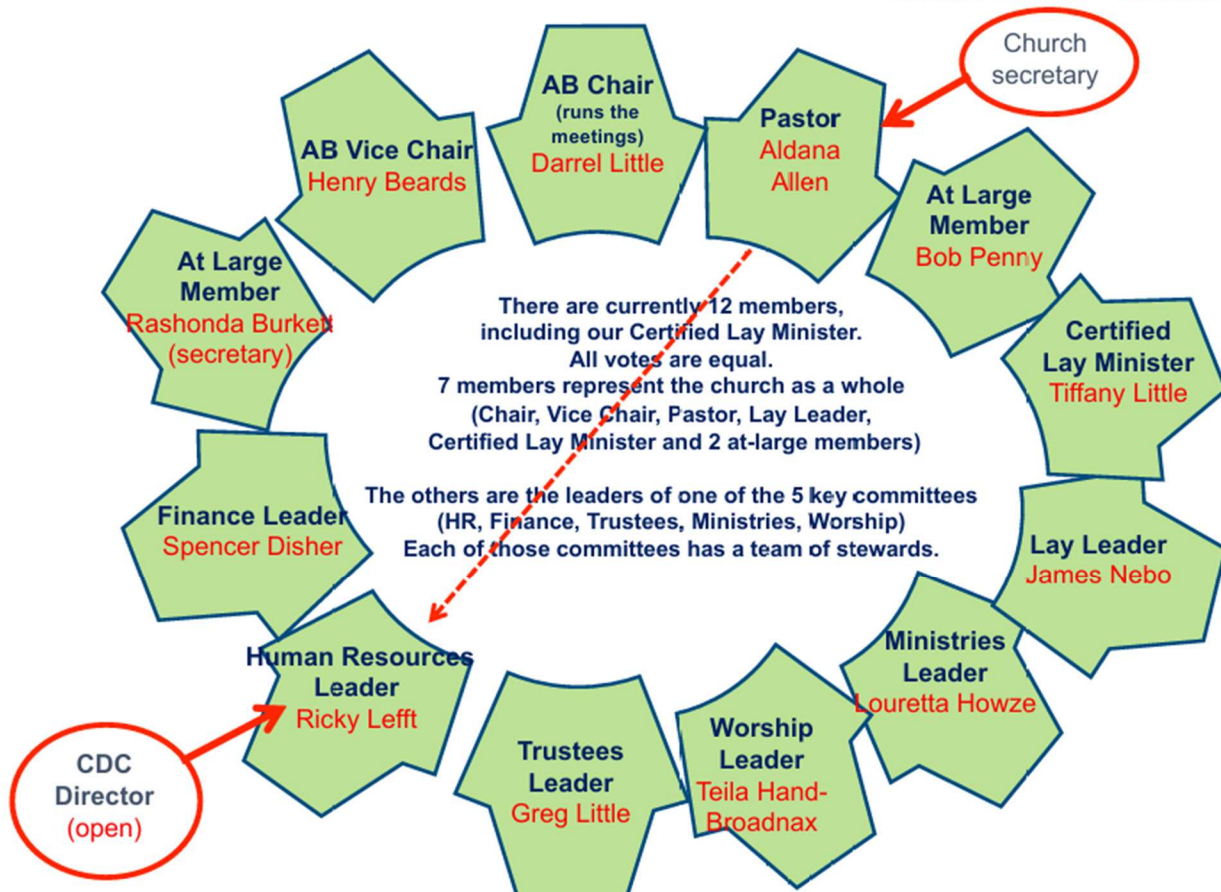
St. Mark's UMC Streamlined Structure and Administrative Board

The Administrative Board ("AB") is selected annually by the Nominations & Leadership Development Committee. The slate of nominees is approved in SMUMC's annual Charge Conference (generally in November). All AB members are SMUMC members, except the pastor. The pastor is appointed by the Bishop and Cabinet and reports to the District Superintendent (DS). At some point, the pastor WILL be reassigned by the bishop to another church.

On April 20th, 2021, St. Mark's Church council affirmed the proposal to adopt streamlined leadership structure, deviating from the traditional UMC model. The Administrative Board consists of 12 members, including our certified Lay Minister, key leadership roles and heads of five essential functions: Trustees and Property, Personnel and Human Resources, Finance and Fiscal Accountability, Worship, and Council on Ministries. Board members serve two-year terms, with half rotating off annually to ensure continuity. To support these functions, Nominations appoints Stewards for each area, who serve two-year staggered terms. Church members can self-nominate for positions, allowing for better alignment of talents and interests. The new structure aims to streamline decision-making processes, with all church

activities operating under one of the five key functions. Stewards can be convened as needed by their Functional Chair, who is responsible for bringing reports and recommendations to the Administrative Board, where all church decisions are made. This simplified approach seeks to enhance efficiency and effectiveness in church governance while maintaining essential functions outlined in the UMC Book of Discipline.

The St. Mark's Administrative Board: Overview - 2025



Leaders and Stewards

Administrative Board

2025—Darrel Little, Chair
2025— Henry Beards, Vice-Chair
2026—Louretta Howze, Council on Ministries Chair
2026—James Nebo, Lay Leader/Lay Member to the Annual Conference
2026—Teila Hand- Broadnax, Worship Committee Chair
2026— Rashonda Burkett, At Large/Secretary
2026— Bob Penny, At Large
2026—Ricky Lefft, Personnel and Human Resources Leader
2025—Greg Little, Trustees and Property Leader
2026—Spencer Disher, Fiscal Responsibility Leader
2026- Tiffany Little, Certified Lay Minister*

Finance and Fiscal Responsibility

Stewards (6 members/ 1 chair)
2025—Spencer Disher, Leader
2025—Peter London
2025—Benita Lefft
2026—Vernellia Dingle, Financial Secretary
2026—Patricia Williams, **Mid-Year Financial Secretary***
2025—Terrence Little Sr, St. Mark's Treasurer
2026—Wanda Nelson-Neely, CDC Treasurer
2026—Spencer Disher

Personnel and Human Resources

Stewards (6 members/ 1 chair)
2025—Ricky Lefft, Leader
2025—Doris Campbell
2026—Monica Palmer
2026—Humphrey Cummings
2026—Laura Funderburk
2025—Abigail Wallace-Fulmer
2025—Wesley Neal

Trustees and Property Stewards

(8 members/ 1 chair)
2025—Greg Little, Leader

2025—Harold Wallace
2025—Rufus Shamberger
2025—Gloria Ross
2025—Andre Dingle
2026—Lisa Nebo
2026—Tena Armstrong
2026—James Horne
2026—James Howze, Sr.

Church Membership Secretary

2026—Glenda Boatwright

Church Historian

2026—Carol White

Church Secretary

Tami Toler, Staff

Director of Child Development Center

Leah Steadman, Staff

Director of Music/Choir Director

Fernando G. Little, Staff
Tiffany A. Little, Song Leader

Director of Christian Education

2026—Geri Jordan

Church School Superintendent

2026—Stephen Gordon

Coordinator of Communications

2026—Karen Beards

Chair Nurture

2025—James Howze, Sr.
2026- Betty Spragg, Mid-Year

Chair Mission and Outreach

2026—Veronica Adams

Chair Witness

2026—Montangi Blount

President United Methodist Men

2026 – James Nebo

President United Women of Faith

2026—Micheline Mathews

President of United Methodist

Youth Fellowship

2026 – Bralen Miller

Coordinator of Children's Ministries

2026—Eboni Bell

Coordinator of Youth Ministries

2025—Millicent Dickey
2025 – Tonja Schult
2026 - Brandon Reed Jr

Coordinator of Older Adult Ministries

2026—Betty Howard

Coordinator of Young Adult Ministries

2025 – Cassidy McDonald
2025– Morgan Streater

Coordinator of Middle Adult Ministries

2026—Monica Palmer
2026—James Leonard Howze, Jr
2026 – Nakisha Ricks

Coordinator of Marriage Ministry

2026—Femeia London
2026—Peter London

Coordinators Higher Education/Campus Ministry

2026—Tamar Conyers
2026—Fahnie Shaw

Coordinator of Health and Welfare Ministries

2026—Kenya Ross-McDonald
2026—Elsa Fludd

Committee on Christian Education

Christian Education Director
Church School Superintendent
Church School Teachers
Bible Study Teachers
Vacation Bible School Leaders

Committee on Nominations and Leadership Development

Committee on Christian Education

Christian Education Director
Church School Superintendent
Church School Teachers
Bible Study Teachers
Vacation Bible School Leaders

Committee on Nominations and Leadership Development

(8 members/ 1 chair)

Pastor Aldana Allen, Chair
2025—Hank Dozier
2025—Iva Sue Allen
2026—Yolanda Mallory
2026—Nakisha Ricks
2026— Pat Hall
2026—Veronica Adams
2026—Santrie Walls
2026—Fredrick DuBois
2026— James Nebo (Lay Leader)

2026— Tiffany Little, Certified Lay Minister*

Sacrament Stewards

Ella P. Hand (Chair)
Veronica Adams
Christine Carelock
Priscilla Davis
Nancy Dozier
Doris Gilliam
Ernestine Glenn
Ruthie Gordon
Henrietta Griffin
Teila Hand-Broadnax
Carrie Horne
Yvonne Jackson
Annie Little
Willie Lloyd
Wanda Nelson-Neely
Brenda Thompson-Freeman
Constance Walls Williams
Montangi Blount
Abigail Wallace
Theresa McCleave
Millicent Dickey

Restorative Justice Team

Christine Carelock, Chair
Shauna Stroud, Secretary

James Alexander
Iva Sue Allen
Carolyn Clyburn
Rosa Coleman
Abigail Wallace-Fulmer
Lacey Fulmer
Ernestine Glenn
Steve Griffin
Henrietta Griffin
Rhonda Hampton
James Howze, Sr.
Femeia London
Gay Neal
Bob Penny
Wade Penny
Kenya, Ross-McDonald
Rasheda Sanders
Thomasina Soumahoro
Kim Witherspoon

Worship Committee

Teila Hand- Broadnax, Chair
Tiffany A. Little (Song Leader, Certified Lay Minister)
Fernando G. Little (Music Ministry)
Iva S. Allen (Greeters)
Ella P. Hand (Communion Stewards)
Terrence Little, Sr. (Male Chorus)
Yvonne H. Jackson (Ushers)
Kelvin Rattley (A/V Technician)
Millicent Dickey (Greeters/Youth Ministry)
Ebony Bell (Children's Ministry)
2026—Micheline Matthews, UWF President
2026—James Nebo, UMM President

Prayer Ministry

Donna Armstrong, Chair
Rashonda Burkett
Betty Howard
Veronica Collins
Kay Morrison Sanders
Cheryl Birtha
Ryan Burkett
Emma Davis
André Dingle

Fred Glenn
Henrietta Griffin
Pat Hall
Ella P. Hand
Yvonne Jackson
Audrey McDougald
Johnny McEntyre
Cora J. Reid
Tony Ross
Rasheda J. Sanders
Truelove Stowe
Samantha Suffren
Carol White

Tellers

Veronica Adams
Julia Asbury
Ryan Burkett
Christine Carelock
Emma Davis
André Dingle
James Nebo
James Russell
Carolyn Witherspoon-Blake
Tena Armstrong

Back Up Tellers

Louretta A. Howze
Horatio W. Jones, III

Lay Servants/Liturgists

Veronica Adams
Glenda G. Boatwright
Christine Carelock
Robin Crawford
Millicent Whitener Dickey
Hank Dozier
Camille Davidson Fuller
Ernestine Glenn
Ella Hand

Teila V. Hand-Broadnax
James L. Howze, Sr.
Louretta A. Howze
Yvonne H. Jackson
Horatio W. Jones, III
Willetta Jones
Geraldine Jordan
Judith R. Kyle
Darrel Little
Tiffany Little
Micheline Mathews
Patricia Moore
Wesley Neal
Cora J. Reid
Kay Morrison Sanders
Mark Sanders
Rasheda Sanders
Santrie Walls
Kim Witherspoon
James Nebo
Shauna Stroud

Ushers Ministry

Yvonne Jackson, Chair
Lizzie Aaron
Alex Adams
Tena Armstrong
James Baker
Kevin Barnes
Cheryl Birtha
John Blount
Doris Campbell
Carolyn Clyburn
Humphrey Cummings
Marlowe Davis
André Dingle
Henry Dozier
Nathaniel Forney
Lacey Fulmer
Laura Funderburk
Ernestine Glenn
Patricia Hall
Ella Hand
Walter Hand, Jr.
Walter Hand, Sr.
Braydn Hinton
Carrie Horne
James Horne
James Howze, Sr.

Horatio W. Jones, III
Darrel Little
Gregory Little
Keisha Little
Terrence Little, Sr.
Annette McDaniel
Johnny McEntyre
George Manigo
James Nebo
Brandon Reed
Gloria Ross
Tony Ross
James Russell
Jelester Sanders, Jr.
Rufus Shamberger, Jr.
Tony Wentz
Cedric Witherspoon
Linda Williams
Patricia Williams
Archie Wooley
UM Youth Fellowship
Youth Counselors

Prevenience Team

Patricia Moore, Chair
Pastor Aldana Allen
Abigail Wallace-Fulmer
Veronica Adams
André Dingle
Carol White
Christine Carelock
Iva Sue Allen
Betty Howard
Pam Diggins
Rasheda Sanders
Monica Palmer
Micheline Mathews
Tena Armstrong
Terrence Little
Phyllis Little
Rev. Stephanie Moore-Hand
Crystal Little
Willetta Jones
Hospitality Ministry
Mrs. Iva S. Allen, **Co-Leader**
Mrs. Tena Armstrong, **Co-Leader**
Ms. Alicia Little, Assistant
Rosa Coleman
Tamar Conyers

Betty Howard
Geri Jordan
Betty Spragg

Important Information

Church Office Hours: Monday-Friday- 9:00 AM - 4:30 PM

Church Website: <https://www.stmarksclt.com>. The website includes:

- Links to online services
- St. Mark's History
- Online and downloadable forms including: Check Request, Credit Card Use, Budget, Facility Usage, Church Bus Use, and Suggested Improvements.
- Church Calendar with Important Dates, Meetings and Zoom links when available

Church Member Management Breeze: <https://stmarksclt.breezechms.com> Church members can access up to-date directory and giving information. Church leaders can have text sent to Membership (will use for major events/cancellation or emergency) - email: Communications@stmarksclt.com

Streaming Worship Service (links are on the church website):

- YouTube: <https://www.youtube.com/c/StMarksUMCCharlotte>
- Facebook: <https://www.facebook.com/stmarksclt>
- Zoom Phone: You can listen to the service by dialing this number 1-646-558-8656 and entering this meeting ID: 838 330 861 for those unable to connect via computer or mobile device.

Church Prayer Line

Connect by dialing in with your phone on Wednesdays, 7:15 AM - 8:15 AM EST

United States +1 717-275-8940

Access code 7206261

Contacts:

Pastor	Aldana Allen	pastorallen@stmarksclt.com	704-523-7483
Executive Assistant	Tami Toler	Office@stmarksclt.com	704-523-7483
Audio Visual	Kelvin Rattley	AV@stmarksclt.com	704-965-5063
Music Ministry	Fernando Little	music@stmarksclt.com	828 423-2666
Finance	Spencer Disher	finance@stmarksclt.com	914-912-5319
Phone Blast	Andre Dingle	andredingle77@gmail.com	704-281-2724

Dates for various requests:

- Phone Blast: Contact Andre Dingle at adingle@aol.com with the content to be included at least 3 days before the call is to be made.
- Church Bulletin Announcements: Deadline to submit-Wednesday prior to the Sunday of bulletin by 12 noon to Office@stmarksclt.com.
- Church Calendar: For additions to the church calendar, call the church office first to ensure that the date and time is available. If available, you will be instructed to email the office at Office@stmarksclt.com
- Check Requests: Checks are cut twice per month. In general, submissions for the 15th of the month have to be in by the 9th of the month. Submissions for the 30th of the month have to be in by the 23rd of the month. If the submission date falls on a weekend, they should be in by the prior business day.



Mission and Outreach Ministry

Mission Outreach Ministry Overview

The Mission Outreach Ministry provides confidential, needs-based assistance to church members and the local community, helping with essential needs such as food, clothing, shelter, utilities, prescriptions, and transportation. The committee, led by the Mission Chair, reviews requests, ensures funds are used responsibly, and involves the congregation in mission-focused education and outreach initiatives.

Committee Structure

The Mission Ministry Committee consists of:

- Mission Outreach Chair
- Mission Outreach Vice Chair
- Finance Chair
- Administrative Assistant/Church Secretary
- Pastor

Each member should be accessible by telephone or available for call meetings to review incoming mission needs from the church and community. A minimum of three members, along with the Pastor, must participate in each decision-making process.

Roles and Responsibilities

1. **Mission Chair:** Leads the Mission Ministry Committee, maintains oversight of the budget, ensures all activities align with the ministry's purpose, and balances needs with available funds.
2. **Mission Outreach Vice Chair:** Coordinates outreach activities and education, promotes awareness of mission needs, and engages congregation members in community-focused initiatives.
3. **Finance Chair:** Manages financial documentation, ensures fund allocation is transparent, and assists the Mission Chair in budget oversight.
4. **Administrative Assistant/Church Secretary:** Handles records, manages communication, and ensures that confidential documents are securely filed. He/She makes sure that the Mission/Outreach Form is completed and provided in a timely manner to the Mission and Outreach Ministry Chair.
5. **Pastor:** Provides spiritual guidance, ensures the confidentiality of requests, and participates in decisions regarding mission needs.

Meeting and Voting Procedures

- **Quorum:** At least three committee members plus the Pastor must be present to vote on mission needs.
- **Documentation:** Meeting minutes or decision notes should be maintained to document voting outcomes and any actions taken.

Mission Assistance Guidelines

All assistance provided by the Mission Ministry is **strictly confidential** and may only be discussed with the Pastor and members of the committee. Documentation, including Mission Request Forms and ministry notes, is filed in a secure cabinet accessible only to designated committee members.

The Mission Outreach Ministry will use the *Mecklenburg County of Department of Social Services Economic Services Community Resource Guide* (<https://dcr.mecknc.gov/>) or equivalent to provide and refer those in need of support to the appropriate community agency.

Types of Assistance

The Mission Ministry provides the following types of support to professing, associate, or affiliate church members:

1. **Food:** Gift cards or food vouchers from local grocery stores, or a box of items from the Tuesday Blessing Table or Wednesday Food Distribution.
2. **Clothing:** Gift cards to clothing stores, or a member of the committee will purchase items to meet the basic need.
3. **Shelter:** Limited funds available for short-term hotel stays, rental, or mortgage assistance, with a cap of \$100 for non St. Mark's UMC church members. For St. Mark's UMC members, consideration will be handled on a case by case basis but will not exceed \$400.
4. **Utilities:** Assistance with basic utilities (electricity, gas, water, and essential telephone service) excluding cell phones or long-distance charges.
5. **Prescriptions:** Coverage for essential medication.
6. **Transportation:** Bus and light rail passes or gas cards.

Assistance Limitations

- **Frequency:** Individuals or families may receive assistance only once per year.

- **Payment Policy:** All payments are made directly to service providers; no funds are disbursed to individuals.

Confidentiality and Documentation Protocols

- Confidentiality is paramount in all Mission Ministry activities. Access to mission files is restricted to committee members, and documents should be reviewed periodically for compliance.
- If feasible, the committee may consider secure digital storage solutions to enhance confidentiality and accessibility.

Budget Management

The Mission Chair is responsible for maintaining the ministry's budget, ensuring that funds are available throughout the year. In addition:

- **Annual Budget Review:** The committee will conduct an annual or quarterly financial review to confirm appropriate fund distribution.
- **Emergency Fund:** An emergency reserve fund may be established to handle unexpected high-need cases without impacting the overall budget.

Congregational Involvement and Mission Education

To foster engagement and mission awareness, the Mission Ministry will:

- Organize an annual program on mission education, encouraging the congregation to participate in church and community missions.
- Gather feedback from recipients of assistance through confidential surveys to continuously improve services.
- Suggest ways the congregation can contribute, such as donating or volunteering, and consider hosting special events, like a "Mission Ministry Month," to raise awareness.

Nurture Committee

The Nurture Committee is dedicated to supporting and caring for members of the congregation during significant life events, such as hospitalization, illness, bereavement, and fellowship gatherings. By providing thoughtful gestures and practical assistance, the committee fosters a sense of community and compassion within the church.

Committee Structure

1. **Chairperson:** Leads the committee, coordinates activities, and serves as the main point of contact with the pastor and congregation.
2. **General Members:** Volunteers who participate in visitations, meal preparation, and event support. They will give regular updates to the pastor.

Roles and Responsibilities

1. **Hospital Visits:** Send floral arrangements, potted plants, meals, or fruit baskets as recommended.
2. **Sick and Shut-In Members:** Conduct monthly calls or visits, provide updates to the pastor. They will on a Bi-monthly basis and on behalf of the church the ministry will send a card (get well or thinking of you) to the Sick and Shut-In members.
3. **Bereavement Support:** On the death of a St. Mark's active member, we will provide bereavement meals with a set menu for member families, with adjustments for larger gatherings. On the Death of a St. Mark's UMC Member's close family member (Spouse, Child, Parent, Sibling, Grandparent or Guardian) we will provide a potted plant (8-inch Peace Lily) will be sent. In lieu of flowers, a financial contribution to a designated charity in the amount not to exceed \$100.00 will be made.
4. **Family Fellowship:** Prepare meals for Wednesday Bible Study and other events, ensuring meals are within the allocated budget.
5. **Special Fellowship Events:** (Homecoming meal, etc.) Arranges for or prepares meals for events that are approved by the Nurture Committee.

Important Considerations:

The Nurture Committee will maintain basic food service supplies (napkins, cups, plates, plastic utensils, etc.) for the use with fellowship events as described above and for St. Mark's ministries such as UMM, Women of Faith, etc. These items are currently kept in the food pantry on the right side when entering.

Transportation Ministry

Purpose

The primary purpose of the St. Mark's UMC Transportation Ministry is to provide free transportation for church members and others to enable their participation in church worship services, the church School program and ministry outreach provided by the church for the benefit of the community and St. Mark's members. Examples of ministry outreach include Bag Lunches for the homeless, Girl Scouts, children, youth and seniors transportation for church sponsored events, CDC and other travel deemed necessary as we work to follow Jesus, make disciples and transform the world.

Procedures

1. Request for Use of Church Bus

- Ministries, committees, and leaders must submit a "Request of Use of Church Bus" from at least 30 days prior to the date needed. Forms can be obtained from the Church Office. Completed forms should be returned to the Church Office, Transportation Ministry Trustee Representative. Forms can also be filled out using the online church form on the church's website www.stmarksclt.com under the menu Resources/Forms.
- Requests will be considered on a first come first served basis with activities already approved on the Church Calendar having priority.
- The Trustees and Property Stewards, through their designated transportation representative, will contact the requestor to communicate the final approval status of their transportation request.

2. Bus Usage

- Drivers should have on file with the church office a copy of their drivers license. Drivers must be 25 years of age or older, have a valid driver's license and be an employee of the church, CDC or a church member. Drivers should be free of alcohol, drugs or any other substance that may adversely affect mental or physical ability. They should also have "Safe Sanctuary" training or be CDC staff.
- Ministries and users of the church bus should contact the Trustees and Property Stewards with any issues they find with the bus, including warning lights or mechanical issues.
- Upon the bus's return, it must be cleaned, refueled, and returned to a condition suitable for immediate use.

3. Conflicting Use of the Bus

If the church bus is scheduled for use on a weekend and will not be returned in time for Sunday morning Church School pick-ups, the ministry area requesting the bus will be responsible for arranging and funding the rental of a 15-passenger van for that Sunday. This ensures uninterrupted Sunday services and outreach programs.

Policy and Procedure for the Annual Budget

Purpose

To establish a policy that provides for the management and stewardship of St. Mark's finances during the fiscal year and to adhere to the United Methodist Church Book of Discipline, section 258.4.

Policy

- The church and the CDC must both operate under an annually approved budget to ensure financial accountability and alignment with the mission.
- All ministries, committees, and leaders requiring church funding are required to submit budget requests for their respective areas of responsibility.
- The Administrative Board approves the final budget(s) based on recommendations from the Finance Committee.
- Ministries and committees are required to operate within their approved budgets. If a ministry, committee or leader exceeds its budget, corrective actions must be taken to mitigate the impact on church finances.

Procedures

4. Timeline for Budget Submission:

- Ministries, committees, and leaders must submit budget requests for the upcoming fiscal year to the Finance Committee no later than October 1st.
- The Finance Committee will review and consolidate budget requests by November 1st.

5. Budget Request Requirements:

- Each submission must include:
 - The name of the budgeted expense along with a finance committee approved expense code.
 - A description of planned activities and initiatives.
 - If more than \$5,000 is requested, an itemized list of expenses associated with the activities.
 - Justifications for any significant changes from the prior year's budget.
- CDC-specific budget requests must include expected tuition revenues, payroll expenses, and other operational costs.

6. Review and Recommendations:

- The Finance Committee evaluates all submitted budgets for feasibility, alignment with church priorities, and compliance with available resources.
- The Finance Committee will review the submission and may require further information related to the budget request submission.
- Recommendations are made to the Administrative Board for any necessary adjustments.

7. Approval Process:

- The Administrative Board reviews and approves the final consolidated budget by November 15th. Final approval can be moved to accommodate submission during the church charge conference.
- Once approved, the budget is distributed to all relevant ministries and leaders for implementation.

8. Reporting and Accountability:

- The Finance Committee will provide the reporting that includes the budget versus actual expenses at each Administrative Board meeting. Any variances of the actual expenses that exceed the budgeted amount of more than 10% will be noted and if needed explained.
- Ministries or committees must notify the Finance Committee immediately if they project or experience a budget overage. A detailed report explaining the overage, including reasons and supporting documentation, must be submitted within 15 days of identifying the issue.
- Any ministry, committee or leader that the finance committee expects to exceed their budgeted amount for the year, may be asked to present an explanation and seek approval from the Administrative Board.

Policy and Procedure for Grant and Funding Requests

Purpose

To establish clear and consistent procedures for committees and individuals requesting grants or funding under the name of St. Mark's UMC, ensuring transparency and proper oversight by the Finance Committee.

Policy

All grant or funding requests must be submitted to the Finance Committee for review and to the Administrative Board for approval before submission to any grantor or funding entity. This policy applies to all committees and individuals within St. Mark's UMC.

Procedures

1. Notification

Committees must notify the Finance Committee of their intent to apply for a grant or funding at least 30 days prior to the submission deadline. The notification should include:

- A brief description of the project
- The amount requested
- The potential impact on the church's mission

2. Documentation

Committees must provide a detailed Grant Request to the Finance Committee, including:

- Project description and objectives
- Total budget and amount requested
- Grant or funding source(s) and submission deadline
- Implementation timeline
- Expected outcomes and benefits

3. Review and Approval

- The Finance Committee will review the grant request, possibly requiring additional information or modifications. The review will assess the project's alignment with the church's strategic goals, financial feasibility, and community benefits.
- Upon satisfactory review, the Finance Committee will present the request to the Administrative Board for final approval. Approval will be communicated in writing.

4. Submission

- Once approved, the requesting committee is responsible for completing the grant or funding application and submitting it to the grantor or funding entity.

A copy of the submitted application must be provided to the Finance Committee.

5. Reporting and Accountability

- If awarded, the requesting committee must provide regular updates to the Finance Committee on project progress and financial status.
- All funds received must be used strictly for the purposes outlined in the grant application. Any deviation from the approved budget or project scope requires pre-approval by the Finance Committee.
- Expenditures must be reconciled before the close of St. Mark's calendar year.
- The Finance Committee will be responsible for maintaining proper accounting of the grant.

6. Compliance

Failure to adhere to these procedures may result in the denial of current or future funding requests and may impact the committee's ability to operate within the church.



Financial and Accounting Policy and Procedures

Introduction

The purpose of these financial policies is to ensure the responsible and transparent management of funds entrusted to St. Mark's United Methodist Church and its ministries including the Child Development Center (CDC), in accordance with its mission, legal obligations, and section 258.4 of the **United Methodist Church Book of Discipline (“Book of Discipline”)**. These procedures apply to all aspects of financial operations and are intended to safeguard church resources while enabling effective ministry and mission work.

These policies apply to all aspects of financial operations, including the Administrative Board, Finance Committee, church ministries, and the CDC. Key terms include:

- **General Fund**, the primary account supporting the church’s daily operations.
- **Designated Funds**, contributions earmarked for specific purposes, managed with transparency.
- **Administrative Board**, the governing body providing oversight and approval

1. Financial Officers and Committees

The Treasurer is responsible for maintaining accurate financial records for the church and ensuring compliance with its policies. Separately, the CDC Treasurer oversees the financial operations of the Child Development Center, including tuition management, payroll, and compliance with applicable laws and regulations.

The Finance Committee shall be elected annually by the charge conference upon recommendation by the committee on nominations and leadership development or from the floor and shall make stewardship of financial resources their priority throughout the year. The Finance Committee Chair collaborates with the Treasurer to develop and enforce financial policies while ensuring compliance with the **UMC Book of Discipline**.

The Financial Secretary is responsible for recording contributions and preparing contribution reports. The Financial Secretary may delegate these responsibilities to designated office staff, provided such delegation is documented and the delegated individual is trained in the church's financial procedures. Delegated tasks must be performed under the Financial Secretary's supervision to ensure accuracy and compliance with church policies.

The Finance Committee provides financial oversight and submits budgets and policies to the Administrative Board for final approval.

To ensure all officers and committee members are equipped for their roles, annual training will be provided. This training includes updates on the **Book of Discipline**, fraud prevention, and financial management best practices.

2. Financial Controls and Reporting

All church giving funds are managed through Breeze software, with active fund categories limited to essential accounts such as Tithes & Offerings, Capital Campaign, special Sunday Giving, etc. These accounts are loaded into XERO, the church's General Ledger accounting system. CDC-specific accounts for tuition and other revenues are loaded directly into the XERO accounting system. New fund categories must be approved by the Administrative Board.

For the CDC, financial controls ensure:

- Tuition payments are tracked and reconciled accurately.
- Expenditures align with the CDC's budget, approved by the Administrative Board.
- Any surplus funds are reinvested into CDC programs or designated for approved purposes.

Where CDC operations are subject to state or local regulations—such as licensing requirements or childcare tuition handling—those regulations take priority over church policies.

The church Treasurer provides financial reports on donation revenues and operational expenses. The CDC Treasurer focuses on tuition, payroll, and program-specific financial activities and expenses both via checks and via the CDC's credit card. Both Treasurers prepare financial reports for the Administrative Board at each of its meetings and when requested by the Administrative Board.

The following are the specific controls used:

- Regular Financial Reporting: Weekly – Church contribution summaries prepared by the Financial Secretary for review. Monthly - Financial statements, including income and expense summaries, are prepared by the bookkeeper and presented to the Finance Committee. Quarterly - Consolidated financial reports are submitted to the

Administrative Board, providing detailed insights into budget performance and fund balances.

- Budget: Variances exceeding 10% and greater than \$500 require explanations and recommendations for corrective actions.
- Cash Management: Excess cash is kept in interest bearing or investment accounts to optimize church financial resources.
- Digital Record Keeping: All financial statements, reports, and related documents are stored in a secure, cloud-based application. This ensures that records are accessible to authorized personnel and protected against physical or digital loss. Financial records are retained for a minimum of seven years.
- Audit Integration: See Audit and Compliance below.

3. Funds Management

Policy: St. Mark's UMC manages church accounts and funds in alignment with the church's mission, financial policies, and IRS regulations. All contributions, including designated funds, are handled transparently and responsibly to ensure compliance with legal and ethical standards. To streamline accounting and reduce administrative burdens, designated gifts or contributions to budgeted expense items will be used before any funds already allocated in the budget.

Designated funds and accounts created by the church must be reviewed and recommended by the finance committee and approved by the Administrative Board and are subject to annual reporting requirements. Designated funds must comply with IRS regulations, including section 170(a) and (c), which prohibit tax-deductible contributions intended for specific individuals when funneled through a 501(c)(3) organization.

Church Disclaimer for Discretion Over Designated Funds:

While St. Mark's UMC intent is to use all designated gifts for the specific purposes and projects designated, the final authority for the use of all gifts to the church rests with the Administrative Board. In exceptional circumstances where the designated purposes are no longer feasible, or has been completed, or for other good cause, the Administrative Board may redirect such gifts to other appropriate ministries or projects, retaining to the extent deemed feasible, the basic original purpose of the designation. Designated funds will not be accepted for projects not previously approved by the church.

Procedures

a) **Tracking and Categorization:**

- Designated gifts are entered into the church's giving management software for detailed tracking by specific purpose or donor intent.
- Contributions are consolidated into broader revenue categories in the church's accounting system (e.g., Women's Day Offering under Special Offering).
- Memorial Funds, Scholarship funds, mission or missionary funds shall be considered on an individual basis. The creation of a fund like any other designated fund should be reviewed by the finance committee taking into account the expected size of the fund, the alignment with St. Mark's vision and mission and the resources required to maintain accountability and management of the fund. Such funds also have to be approved by the Administrative Board.
- Non Cash gifts or gifts in Kind will be accepted by the church on a "request only basis" meaning that members are encouraged to give non-cash gifts only when the church makes a request for them. An example might be items for a church sponsored parking lot sale or for school supplies. Items valued at more than \$250 will be captured in the churches Breeze software and provided on giving statements. Gifts in kind (e.g., donated items or services) exceeding \$1,000 require Administrative Board approval before acceptance. Donors of in-kind gifts exceeding \$5,000 must provide an official appraisal or valuation, as required by the IRS.

b) **Use of Designated Contributions:**

- Designated gifts or contributions that are designated for a specific ministry or budgeted expense are applied before budgeted funds are used to reduce accounting complexity and optimize resources.
- Designated contributions that are for General Conference or Special Payments (ie Aldersgate, UMCOR Sunday, Native American Awareness, etc.) as part of the NC Western Conference will be transferred when Conference and District apportionment payments are made.
- Designated funds, such as the churches capital campaign account, must be used exclusively for their intended purposes as noted above unless reallocation is approved by the Administrative Board.

c) **IRS Compliance:**

- Contributions designated for specific individuals are not tax-deductible and **WILL NOT** be accepted for such purposes.

- Quid pro quo contributions over \$75 will be accompanied by a donor acknowledgment letter indicating the value of any goods or services provided. A **quid pro quo contribution** is a donation made partly in exchange for goods or services provided by the church. For example, if a donor gives \$100 for an event ticket valued at \$25, only \$75 is tax-deductible.
- d) **Oversight and Reporting:**
- The Finance Committee and Treasurer review designated fund activity semiannually to ensure compliance with donor intent.
 - All fund activity is reported as part of the church's regular financial reporting to the Administrative Board.
 - Twice each year, once before Jan 31st of the year, giving statements will be provided to those that have made church contributions with details for designated gifts.
-

4. Expenses and Check Distributions

Policy: St. Mark's UMC requires all expense payments and check distributions to be authorized through a standardized process to ensure accountability and compliance with church policies. All expense requests, whether for reimbursement or direct payment to vendors, must be accompanied by a completed Check Request Form submitted either on paper or through the church's online form found on the church website. No payments will be made without proper documentation and approvals.

Procedure:

a) **Expense Request Submission:**

- All expense requests must include:
 - A completed **Check Requisition Form** specifying the nature of the expense. To receive payments, forms should be submitted by 12:00 noon by the 9th or 23rd of the month. If the date falls on a weekend or holiday, the request should be submitted on the previous business day.
 - Receipts or invoices supporting the request.
 - Clear identification of the budget category or designated fund to which the expense should be charged.

- Forms can be submitted as a physical paper form or digitally through the church's approved online system.

b) Approval Process:

- Expense requests must be approved by the following:
 - The head of the ministry or committee responsible for the budget category.
 - The Finance Committee Chair or Treasurer for final authorization.
- Requests not in a ministry or authorized person's budget and exceeding \$1,000 require additional approval from the Administrative Board.

c) Check Issuance:

- Checks are dispersed twice monthly. Upon approval, the Treasurer will process the payment, ensuring the expense aligns with the approved budget or designated fund.
- Electronic payments, if used, must be reviewed and approved with equivalent safeguards to ensure accountability.

d) Recurring Expenses:

- Routine or recurring expenses (e.g., utilities, payroll) may be pre-approved by the Finance Committee and processed without an individual Expense Request Form.
- Pre-approved expenses are reviewed monthly by the Treasurer and reported to the Finance Committee for oversight.

For purchases over \$5,000, a bid process requiring three competitive bids ensures cost-effectiveness unless deemed sole-source. Vendor selection is based on quality, cost, and alignment with church values.

5. Banking and Investments

All church accounts are held in the name of St. Mark's UMC, with monthly reconciliations performed by the Treasurer. The Treasurer may delegate some or all of the monthly reconciliation tasks to a qualified bookkeeper. Any discrepancies identified during reconciliations must be reported promptly to the Finance Committee Chair and resolved

without delay. Surplus funds are placed in interest-bearing accounts, and investments align with the UMC's ethical standards.

A reserve fund equal to six months of operating expenses will be maintained for both the church and the CDC. Reserve adequacy is reviewed annually by the Finance Committee.

6. Credit Card Use

Credit cards are issued only to authorized personnel, including the Pastor, Finance Committee Chair, Treasurer, and CDC Director. The need for credit cards for the operation of the Church and CDC along with their respective limits shall be reviewed annually and to the fullest extent possible, the Finance Committee shall endeavor to issue cards with the lowest credit limits necessary to operate the CDC and the Church. These cards are used exclusively for church-related business. Unauthorized use includes any purchases of a personal nature or unrelated to church ministries. Violations will result in the cardholder's personal responsibility for charges, reimbursement of funds, and potential disciplinary action.

Specific guidelines for credit card use include:

- All purchases must align with approved budget items unless pre-authorized by the Finance Committee for amounts under \$1,000 or the Administrative Board for amounts exceeding \$1,000.
 - Receipts for all purchases must be submitted with a completed Credit Card Charge form (online) by the end of the month in which the charge on the card was made.
 - Cash advances on credit cards are strictly prohibited, and violations may lead to revocation of card privileges and disciplinary action.
-

7. Audit and Compliance

Annual audits, conducted in accordance with the **Book of Discipline Section 258.4**, provide an independent evaluation of the church's financial records and internal controls. Audits include a review of reconciliations, interviews with key financial officers, and verification of compliance with policies.

The Book of Discipline offers the option of using an internal audit committee or an external independent certified public accountant, accounting firm or equivalent. St. Mark's will defer to using the external entity when its church revenues exceed \$500,000 for the year being reviewed or the previous two audits were done internally.

Becoming a Lay Servant

The Western NC Conference of the UMC is committed to equipping and empowering laypersons who have responded to the call of God to serve in mission and ministry. The United Methodist Church has established three categories for laypersons in the area of lay servant ministries to discover, develop, and deploy principled Christian leaders for the mission of making disciples for the transformation of the world:

- Certified Lay Servant
- Certified Lay Speaker
- Certified Lay Minister

Being called to ministry is a serious endeavor. It takes a disciple to make a disciple. Thus we must do all we can to prepare ourselves and others to serve. We invite you to "Open the Door" to register your interest in pursuing Lay Servant Ministries and explore upcoming opportunities to begin your journey!

If you are interested, you can download the lay servant form depicted below from the Western North Carolina Conference United Methodist Church website:

<https://www.wnccumc.org/lay-servant-ministries>



Lay Servant Ministries Form of Intent & Recommendation

The Western NC Conference of the UMC is committed to equipping and empowering laypersons who have responded to the call of God to serve in mission and ministry. The United Methodist Church has established three categories for laypersons to discover, develop, and deploy principled Christian leaders for the mission of making disciples of Jesus Christ for the transformation of the world.

Applicant Name: _____ District: Choose District ▾

Church Name: _____

Applicant Contact Info: Email: _____

 Phone: _____

 Address: _____

Please submit the answers to the following questions:

1. What is your call?

2. What are your gifts for ministry and how do they equip your call?

Whistleblower Policy

Purpose

St. Mark's UMC is committed to maintaining a community of faith grounded in integrity, transparency, and accountability. To uphold these values, this Whistleblower Policy provides a safe and confidential avenue for employees and church members to report concerns about illegal activities, unethical behavior, or violations of church policies.

Scope

This policy applies to all employees and members of the congregation. It covers concerns including, but not limited to, financial misconduct, abuse, harassment, safety violations, or breaches of church policy.

Reporting Concerns

Reports may be submitted to the Pastor, any member of the Administrative Board, a designated church member who is not part of church leadership, or the United Methodist Church District Office. Reports can be made anonymously to protect the identity of the whistleblower.

To file a report:

- Use a dedicated email address: Whistleblower@stmarksclt.com
- Submit a written letter to Human Resources or Pastor at 917 Clanton Rd. Charlotte, NC 28217

When submitting a report, please include as much detail as possible, such as:

- The dates, times, and locations of the alleged incident(s)
- Names of individuals involved and their roles, if known
- A description of the alleged wrongdoing or concern
- Any supporting evidence or documentation, if available
- Names of potential witnesses or others with relevant information

Investigation Process

All reports should include as much specific information as possible, especially when submitted anonymously. Within 48 hours of receiving a report, an acknowledgment will be sent (if contact information is provided). The Administrative Board will ensure a prompt investigation, and external counsel may be consulted if needed.

Confidentiality and Protections

All reports will be handled with utmost confidentiality. Retaliation against whistleblowers is

strictly prohibited, and any employee found engaging in retaliatory behavior may face disciplinary action, up to and including removal from their position.

Good Faith Reporting

It is expected that all reports are made in good faith. While false or malicious claims are rare, employees found to have deliberately made false allegations may be subject to disciplinary action. For church members, while no formal penalties exist, deliberate false claims may lead to spiritual counseling or other appropriate measures.

Communication

This policy will be included in the church handbook and reviewed annually during the leadership meeting to ensure all members and employees are aware of their rights and responsibilities under this policy.

Alignment with Legal Standards

St. Mark's UMC complies with all applicable whistleblower protection laws in North Carolina. This includes ensuring appropriate safeguards for anonymity and protection against retaliation, as required by state law.

Tone and Commitment

As a faith community, we are called to act justly, love mercy, and walk humbly with our God (Micah 6:8). This policy reflects our shared commitment to fostering an environment where concerns are raised with courage and addressed with integrity and grace.

Conflict of Interest Policy

Purpose

The purpose of this Conflict of Interest Policy is to ensure that the Pastor, Administrative Board members, church committee or ministry members, volunteers with direct financial oversight of approved budget line items, and the Child Development Center Director conduct their duties in a manner that prioritizes the mission and vision of St. Mark's UMC. The policy is designed to prevent conflicts of interest and maintain transparency and integrity in all church-related business transactions and decisions.

Policy

A conflict of interest arises when an individual in a leadership or oversight role within St. Mark's UMC may financially benefit from a business arrangement or transaction involving the church. Examples include, but are not limited to:

- The church purchasing goods or services from the individual, their company, family members, or their family's companies.
- Selling items to related parties.
- Renting property to or from related parties.
- Accepting gifts, hospitality, or other benefits from vendors or other parties that may influence decision-making.

It is the intent of St. Mark's UMC to always prioritize God and the mission and vision of the church when making decisions. Any transaction that could result in personal financial gain must be approached with transparency and adherence to federal tax law.

Federal Tax Law Compliance

This policy acknowledges the restrictions imposed by federal tax law, including Intermediate Sanctions under Section 4958 of the Internal Revenue Code. This provision penalizes excess benefit transactions between tax-exempt organizations and their leaders. These regulations are intended to prevent undue enrichment of individuals through their involvement with tax-exempt organizations.

Disclosure and Recusal

If a conflict of interest or the appearance of a conflict arises, it is the responsibility of the individual to disclose this conflict fully. Alternatively, any other church employee or

volunteer who identifies a potential conflict should report it. The following steps should be taken:

1. The individual must disclose the conflict or appearance of a conflict to the chair of their committee or to the Administrative Board.
2. In cases of ambiguity or uncertainty, the individual must provide the information to the Human Resources chair.
3. The individual must use their judgment to excuse themselves from the decision-making process when appropriate.

Whistleblower Policy

St. Mark's UMC also maintains a Whistleblower Policy to protect individuals who suspect or observe potential conflicts of interest. This policy ensures that individuals can report concerns without fear of retaliation and that such reports are handled confidentially and appropriately.

Acknowledgment and Review

All employees and Administrative Board members of St. Mark's UMC are required to review and sign the Conflict of Interest Policy annually. This process ensures ongoing awareness and compliance with the policy.

Acknowledgment of Understanding and Agreement

I, _____, have read and understand the Conflict of Interest Policy for St. Mark's UMC. I agree to abide by the terms of this policy and to disclose any potential or actual conflicts of interest as outlined.

Signature: _____

Date: _____