

January 2008

MEMORIALS AND SPECIAL GIFTS

Policies and Procedures

A Task Team of the Finance Commission

The purpose of the Memorials and Special Gifts Committee is to receive and administer contributions of memorials and special gifts to the Memorials and Special Gifts Funds.

Memorials by definition are monetary gifts given to memorialize a church member who is recently deceased. When all monies have been designated from this account, the Memorial is closed to any further contributions. Additional money given after the Memorial account is closed becomes a Special Gift.

Special Gifts by definition are gifts given to honor or in memory of an individual(s)... (Church members and/or non church members).

The committee consists of up to (7) seven¹ members serving three year terms. Meetings are scheduled at the convenience of the committee members. The officers consist of a Chairman and a Secretary. The Pastor or his delegate and one member of Session from the Finance Commission shall be ex-officio members without a vote.

The Chairman presides at the meetings, coordinates approval/purchase of memorials with Finance Commission and the church Financial Administrator, maintains records of the Committee, coordinates committee responsibilities pursuant to Memorial Sunday and prepares the Annual Report.

The Secretary takes the minutes at the meetings and provides copies of minutes to committee members, the church Treasurer, the Finance Commission, the church Program Secretary and the church Finance Administrator as soon as possible after each meeting as a reminder of individual assignments.

The duties include:

1. To accept, or after review and approval of the Finance Commission, decline contributions based upon purpose, restrictions or difficulty either to manage or to convert into cash.
2. To establish a list of special needs which shall be given for approval to the Finance Commission and Session.

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3. To contact the families of the deceased after an appropriate period to seek their wishes for designation of the memorial funds. These possible avenues of designation are suggested:

A. DESIGNATED FUND ACCOUNTS:

1. **Endowment Fund:** In perpetuity, with only the interest available for distribution as determined by Session.
2. **Scholarship Fund:** Any amount is encourage, however, when \$500 or more is designated, a scholarship for the next presentation of scholarships is named after the deceased.
3. **Building/Organ Fund:** Applied to mortgage of the Church.
4. **Special Needs List Fund:** A list of items identified by the church community as special needs.

B. UNDESIGNATED FUND ACCOUNT: Liquid funds account available to Session to use as needed.

C. OTHER: In the event the family has a wish not covered by the Designated or Undesignated Fund Accounts, this wish must be approved first by Finance and then by Session before proceeding with the purchase.

4. To direct the church Treasurer to distribute funds in accordance with the approved list of needs and the concurrence of the family of the person memorialized or honored.
5. To prepare the Memorial Fund and/or Special Gift Disbursement Approval Form to be signed by the church Treasurer or by the Finance Commission Chair and forward to the Financial Administrator for disbursement.
6. To send a written thank you to the family of the person memorialized for their contribution after a choice has been made as to the desired disbursement.
7. To prepare the Memorial Book and Photo Album for display to the congregation on Memorial Sunday – first Sunday in November.

Other information:

1. The church Financial Administrator receives the monetary contributions and deposits them with the Financial Administrator for segregated short-term investment (AmCore) pending designation. The Financial Administrator makes 2 copies of all memorial checks and documentation, one copy each for the Financial Administrator and the Program Secretary.

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2. The church Program Secretary acknowledges to donors receipt of a contribution and furnishes the donor's name and amount given to the family of the person memorialized.
3. A Memorial Account Summary and a Special Gift Account Summary is provided to the Memorial Committee Chairman by the Financial Coordinator on a monthly basis. These accounts lists the names of the deceased and the financial status of each account.
4. The church Program Secretary prepares and mails letters of invitation to the families of the deceased persons being recognized at the annual dedication service held on the first Sunday in November.
5. Visible plaques are not allowed to identify memorialized person.
6. "We have come to the conclusion that since the Easter Memorials are not designated as to purpose by the donors nor is there any one contact person or family to consult, the memorials are, by definition, undesignated and therefore, should actually be deposited directly into the Memorial – Undesignated Fund rather than included with the memorials – Designated Fund and the transferred."²
7. "All contributions made to currently ongoing memorial funds will be added to the Memorial Fund named for the memorialized member without regard to disbursement designation by the donor under GAAP (unless a special request of \$500.00 or more is made of the committee). The family of the memorialized member will decide on the designation of the entire fund with help and guidance of the Memorials & Special Gifts Committee."³
8. "Memorials will be active for two (2) years from the date of death. After two (2) years, if the memorial is not in a planning stage, the memorial will be transferred to "Undesignated Memorials"⁴
9. "After purchase of the memorial(s) any unspent monies of Fifty (50) dollars or less will be transferred to "Undesignated Memorials" unless the family/executor of the deceased request the remainder of the memorial monies be transferred to one of the existing Church Funds."⁵

¹ Revised and approved by Session 10/04/05

² Approved by Session 05/28/03

³ Approved by Session 08/17/04

⁴ Approved by Session 06/09/07

⁵ Approved by Session 06/09/07

WESTMINSTER PRESBYTERIAN CHURCH

Appendix V -- Memorial Garden Administration Policies and Procedures

In honor of God, and consistent with His loving care for us, Westminster Presbyterian Church has established a final resting place for His servants in the Memorial Garden of Westminster Presbyterian Church in Rockford, Illinois.

I. Purpose

- A. The Memorial Garden provides a place for the cremains to be inurned for members or former members, their immediate families, ministers who are serving or who have served WPC, and their immediate families.
- B. The Memorial Garden provides a place for a memorial plaque for members or former members and for ministers who are serving or who have served WPC and who are inurned or interred elsewhere.

II. Administration

- A. The Memorial Garden and Memorial Garden policies shall be administered by the Memorial Garden Committee duly approved by the Finance Commission of WPC and authorized by Session for the purpose of administering, managing, and being generally in charge of the operation of the Memorial Garden.
- B. The Memorial Garden Committee shall recommend changes as needed in the Memorial Garden Committee Administration Policy and the Memorial Garden Inurnment Policies and Procedures.
 - 1. All amendments to the policies regarding the Memorial Garden shall be approved by the Finance Commission.
 - 2. The Finance Commission shall present the policies and any changes made to the policies to Session for approval.
 - 3. Any and all matters arising in connection with the operation and maintenance of the Memorial Garden not covered in the Policies or the License Agreement shall be determined by the Memorial Garden Committee and the Finance Commission of WPC with notice to the Licensee, where necessary or practical.
- C. The Memorial Garden Committee shall be made up of a minimum of three (3) members: two (2) members-at-large, and one (1) member of the Finance Commission, approved by the Finance Commission. The WPC Financial Administrator shall be a staff resource member with no voting privileges.
 - 1. Members shall serve a term of three (3) years. Terms shall be staggered. There is no limitation on the number of consecutive terms a member may serve.

2. Any vacancy which puts the Committee under the minimum requirement shall be filled on an interim basis by the Finance Commission.
- D. Session or two (2) Officers of WPC must approve and sign the License Agreement after application is completed, payment for the License Agreement is paid in full, and membership is verified with supporting documents obtained from the WPC Administrative Assistant or the WPC Clerk of Session.
- E. Status verification of members or former members must be obtained by the Memorial Garden Committee from the WPC Administrative Assistant or the WPC Clerk of Session before memorial plaques shall be purchased for those inurned elsewhere.
- F. Memorials and Special Gifts designated to the Memorial Garden must go through the Memorial Committee.
 1. Memorial Committee must notify Memorial Garden Committee for permission to accept the Memorial Gift or Special Gift.
 2. Memorial Garden Committee shall act in concert with the landscaper and accept or decline offer as approved by the Finance Commission.
- G. The license fee and costs of inurnment and all related expenses shall be reviewed at least every two (2) years by the Memorial Garden Committee.

III. Meetings, Reports, and Records

A. Meetings

1. The Memorial Garden Committee shall conduct at least two (2) meetings annually.
2. Formal minutes of every meeting will be taken and presented to the Finance Commission.
3. Any action of the Memorial Garden Committee may be taken by a majority of the members present at any regularly called meeting.

B. Reports and records

1. The Memorial Garden Committee shall report to the Church congregation each year through the Annual Report of the Church.
2. The Memorial Garden Committee shall make and submit such reports as the Finance Commission may direct.
3. The Memorial Garden Committee will assure that business office procedures pertaining to the Memorial Garden are in effect and current.

4. Records pertaining to License Agreements will be duplicated, with one set maintained at WPC in a fire proof container, and the other set maintained by the Financial Administrator.
5. A master diagram of the niches and the licensees assigned to each niche shall be maintained by the Memorial Garden Committee. Copies of the master list will be available for licensees to view in order to choose their niche. The master diagram will remain in the permanent files of the Memorial Garden Committee under the direction of the Financial Administrator.

C. Burial Transit Permit

1. Prior to the inurnment of each Licensee's cremains within the Niche, the Licensee's agent shall furnish to WPC the burial transit permit issued by the mortuary or crematory responsible for the cremation of Licensee.
2. WPC shall file the burial transit permit with the designated agency after inurnment of each Licensee.

IV. Memorial Garden Fund

- A. The Memorial Garden fund shall be a separate fund made up of account revenue and account expenses incurred from the sale of license(s) as mandated through the Memorial Garden Policies.
- B. The Memorial Garden Fund shall allocate up to five percent (5%) of the fund to the Building and Ground Commission of WPC on January One (1st) of each year for perpetual maintenance of the Memorial Garden.
- C. Any withdrawals from the Memorial Garden fund for maintenance and repair, contributions to the church, or for any other reason shall be made only upon approval of the Finance Commission.
- D. All records and books of account for the Memorial Garden shall be subject to audit as are other accounts and funds of the WPC.

V. Definitions

- A. The term "Current Location" shall mean 2821 North Bell School Road, Rockford, Illinois.
- B. The term "Finance Commission" shall mean the Finance Commission of Westminster Presbyterian Church, Rockford, Illinois.
- C. The term "immediate family" shall mean the spouse, parents, children, spouses of children, and grandchildren of any (i) member or former member of WPC; or (ii) minister who is serving or has served WPC. The "immediate family" do not need to be members or former members of Westminster Presbyterian Church.

- D. The term "License Agreement" shall mean the agreement which describes the terms and conditions of the license between WPC and the Licensee who wants to use a Columbarium Niche for inurnment of his or her cremains.
- E. The term "Licensee" shall mean the person who executes the License Agreement.
- F. The term "Memorial Garden" shall mean the Columbarium and Memorial Garden located at the Westminster Presbyterian Church in Rockford, Illinois.
- G. The term "Niche" shall mean a designated space in the Columbarium.
- H. The term "Session" shall mean the Session of Westminster Presbyterian Church, Rockford, Illinois.
- I. The term "WPC" shall be the Westminster Presbyterian Church located in the city of Rockford, in the County of Winnebago, a not for profit religious entity in the State of Illinois.

Approved by Session 11/08/2008

WESTMINSTER PRESBYTERIAN CHURCH

Gift Acceptance Policies

As a 501(c) 3 non-profit organization, WESTMINSTER PRESBYTERIAN CHURCH (hereafter WPC) of Rockford, Illinois, in soliciting or accepting gifts, shall clearly represent its policies and mission which might pertain to this exchange and will use those contributions in accordance with those statements.

I. Administration

The Finance Commission of WPC oversees gifts, both designated and undesignated, through that Commission and its subcommittees:

Columbarium & Memorial Garden

Endowment Fund

Heritage Society

Memorials and Special Gifts

II. Reporting

The secretary or chairperson of each group will take minutes at each meeting and will provide copies to the Financial Administrator, the Church Treasurer, and the Finance Commission for review at monthly Commission meetings

III. Acknowledgement

Gifts will be promptly acknowledged in written form according to the steps set forth for each group

IV. Recognition

Gifts to the Columbarium & Memorial Garden, Endowment Fund, Heritage Society, and Memorials and Special Gifts will be recognized annually on the first Sunday of November. Each of the above groups will present a report and / or a photo album of gifts given in the previous year. Visible plaques are not allowed.

V. Expenses

As necessary and appropriate, the Finance Commission may retain expert services such as attorneys, environmental auditors, and appraisers to assist in evaluating the advisability and legality of accepting a gift on behalf of WPC. Unless the Finance Commission votes otherwise, expenses for evaluating any potential gift will be paid by the donor

VII. General Criteria for All Groups

- Cash contributions must support and enhance the mission and purpose of WPC and its approved programs. Contributions which subject the organization to burdensome or unusual restrictions will not be accepted. WPC may refuse any gift conflicting with the church's mission
- WPC will not, in most cases, assume any significant administrative cost or potential liability in connection with a gift. Exceptions to the contrary must be approved on a case-by-case basis by the Finance Commission
- Donors should rely on their personal advisors for tax, legal, financial, and other advice concerning their gifts
- Gifts of new equipment or furniture will be considered on a case-by-case basis in consultation with the Fine Arts Committee
- Gifts of publicly traded securities, including stocks, mutual funds, municipal and corporate bonds, and treasury bills and notes must have verification of ownership of the security, must include the transfer of ownership, and must establish a value for deferred gift calculation purposes, as well as handling the sale, liquidation and/or investment processes related to securities. Such gifts will be reviewed by the Church Treasurer as a representation of the Finance Commission and such securities shall be sold immediately upon receipt
- Real estate gifts, including personal residences, rental properties, office buildings, land, and other structures, can be highly illiquid, costly to maintain, and have pre-existing conditions attached to them. Any gifts of real estate will be carefully scrutinized and the decision to accept or decline the gift will be made by the Finance Commission. The following criteria must be met prior to accepting real estate:
 1. At the direction of the Finance Commission, all or some of the experts listed above may conduct a physical inspection of the property accompanied by a representative of the Finance Commission
 2. The Finance Commission shall obtain a title search to confirm the title is clear and free of liens
 3. Inspections shall identify any environmental, financial, legal, marketing or public relations risks, hazards, or liabilities
 4. If an environmental survey is recommended, following review of the survey results, the inspection group shall recommend for or against proceeding with consideration of the gift

5. Proof of insurance must be presented prior to transfer of title to WPC. Such insurance shall be the responsibility of the giver
 6. Arrangements must be finalized for securing the property until its sale is complete. Such security shall be paid by the giver in accordance with an agreement with the Finance Commission
- Gifts of real estate will be converted into cash at the earliest opportunity, dependent on current market conditions and the possible use of property in furthering the mission of WPC
 - No gifts will be accepted that may expose WPC to material or personal liabilities as owners of the property
 - Potential contributions may include art, antiques, jewelry, automobiles, etc.
 1. Professional advisors, when appropriate, will assist the Finance Commission in reviewing the marketability, the appraisal, and the capability of WPC to safeguard these assets until liquidation
 2. Serious valuation problems exist in a number of proposed gifts of personal property, especially art or other "collectibles." Obtaining a bona fide appraisal or documentation of fair market value is essential before the Finance Commission accepts such gifts
 3. If art is given on the condition that it be displayed at WPC rather than converted to cash, the gift should only be accepted or refused by the Finance Commission based on the recommendation of the Fine Arts Committee. Such a recommendation would be made after review of the work and consideration of its placement within the existing WPC collection
 - A gift of life insurance is a simple way to make a significant gift to WPC and ensure its ongoing vital work. "Whole" or "universal" life insurance often has cash value and can be donated to a charitable organization. Donors should rely on their personal advisors for tax, legal, financial and other advice concerning gift of life insurance

April 2008

WESTMINSTER PRESBYTERIAN CHURCH ENDOWMENT FUND OVERVIEW

The Westminster Presbyterian Church Endowment Fund was established June 3, 1997 by Session to encourage and accept contributions for the on-going benefit of the church in perpetuity. In this Endowment Fund only the income may be used currently; the principal is invested to grow at least as fast as inflation so that the purchasing power of the income should not diminish. For this Fund, "income" shall be defined as 5% of the value of the average value of the Fund at December 31 of the last three years. This approach allows the fund is to be invested on a "long term total return" concept. The Endowment Committee appointed by Session manages the Endowment Fund.

Endowed funds are to be held in a pooled investment account in a local trust department which invests the funds under the Investment Policy (originally created by the Endowment Committee and approved November 4, 1997 by Session, and revised and restated with Session approval on May 20, 2008.) Gifts accepted by the Church but not suitable for administration by the trust department (e.g. closely held securities and real estate) or restricted from sale by the terms of the gift are to be held by the church treasurer until they can be converted to cash and added to the pooled investment account.

Gifts of any size are welcome. Gifts may be designated as memorials, and restricted or unrestricted as to use. Unrestricted gifts allow Session to use the income according to the greatest needs at the time of distribution. Because restricted funds need to have a large enough mass to make distributions meaningful, and because they entail more administration, a restricted fund must be for a purpose acceptable to Session, of a size (or the donor must make a commitment to build it over time to a size) and in a form that is acceptable to the Endowment Committee. The minimum to establish a new restricted purpose fund currently is \$10,000.00.

At present there are five restricted purpose funds: two for scholarships, one for pastor discretionary needs, one for music ministry enhancement and one split between youth programs and general operations.

Permanent records are to be kept Financial Administrator identifying donors and the person or persons memorialized. Named and/or restricted funds shall be accounted for using accepted fund accounting standards. The Endowment Fund Secretary will acknowledge in a written thank you to donors who will also be recognized at All Saints Day in November.

Revised 4/18/08 by Dick Leighton

RESOLUTION CREATING THE WESTMINSTER PRESBYTERIAN CHURCH HERITAGE SOCIETY

BE IT RESOLVED:

I. CREATION

The Heritage Society for Westminster Presbyterian Church is hereby created.

II. PURPOSE

The Heritage Society offers a way for individuals to support and enhance the programs, missions, and infrastructure of WPC by giving a gift through their wills and estate plans.

III. ADMINISTRATION

A WPC Heritage Society Committee (HSC) shall be formed in 2008. The HSC shall be committee of the Finance Commission who will oversee activities and report to Session on a regular basis. This committee shall consist of three to five persons including a representative of the current Finance Commission, the church Financial Administrator as a non-voting representative, and the church Treasurer. Congregational members at large may be called upon from time to time to be part of the committee, advise the committee, or to be part of efforts to promote the purpose of the Heritage Society.

IV. MANAGEMENT

1. The HSC shall promote the purpose of the Heritage Society to the congregation of WPC.
2. The HSC shall promptly acknowledge all gifts and establish procedures for the recognition of donors. Gifts and bequests will be accepted under the guidelines of the Gift Acceptance Policies of WPC.
3. The HSC shall set up a separate accounting procedure for the recording of gift number, date of gift, type of gift, amount of gift, name of giver.
4. The Finance Commission representative of the HSC will give a program status report to the Finance Commission at its monthly meetings.

V. CHANGES

Suggested changes to PURPOSE, ADMINISTRATION and/or MANAGEMENT of this resolution require the approval of the Finance Commission. Session will make the final decision regarding all changes.

VI. Background

The project that was to become the WPC Heritage Society was made a responsibility of the Finance Commission in 2007. At that time it was called the estates and wills project. Because of the large investment in the 40 acres of land, the creation of a new church building and significant mortgage costs, the Commission decided that a legacy-type program of giving to the capital fund

RESOLUTION CREATING THE WESTMINSTER PRESBYTERIAN CHURCH HERITAGE SOCIETY

would be worthy of further activity. A Finance Commission representative was appointed to develop the program.

A plan outline was developed and presented to the Finance Commission at its September 4, 2007 meeting. The plan outline was unanimously accepted and the Finance Commission representative was directed to complete the development of a detailed plan. An ad hoc committee was formed and agreed that the name would be WPC Heritage Society.

The detailed plan and name were presented to and accepted by the Finance Commission at its October 2, 2007 meeting. It was further determined that the concept and detailed plan be presented for review by Session at its November 20, 2007 meeting. The WPC Heritage Society planning was approved unanimously.

The Heritage Society theme is: ***Where there's a will . . . there's a way!***
The program will be launched on Sunday January 6, 2008. Members of the congregation who sign a commitment card before the end of May 2008 indicating their plan to leave a gift to the church will be known as Charter Members. After that initial phase, those signing a commitment card will be known as Legacy Members. As gifts are received in the church, names of givers will be recognized in a permanent manner to be determined.

Adopted by the Finance Commission on 02/05/2008.

WESTMINSTER PRESBYTERIAN CHURCH

Fundraising Policy

As a response to God's grace to us, our timeless mission is to be **Gathered in Love, Centered in Christ, and Empowered for Mission** through the presence of the Holy Spirit and founded on the Word of God and Confessions of the Presbyterian Church USA.

I. Policy

- A. Additional funding may sometimes be required for specific projects, trips or ministries not covered by the Operating Fund
- B. All fundraising activities must support ministries and programs which
 - 1. Are sponsored by Westminster
 - 2. Are consistent with our mission, vision and values
 - 3. Must benefit an organization or the church or an approved mission
 - 4. Are pre -approved by Finance Commission
 - a. Submit completed request fund raising form
 - b. Follow steps of policy
 - 1.) Responsibility of WPC staff member
 - 2.) Within scope of or on behalf of their ministries

II. Procedure

- A. Request
 - 1. Complete Fund Raising Application form to initiate approval for fund raising activity sponsored by Westminster
 - 2. Turn into Finance Commission at least 90 days prior to event
 - 3. Following Finance Commission approval, the fundraiser will be added to the Fundraising Calendar kept in the Church Office
- B. Requests not clearly addressed in this policy will require Finance Commission action
- C. Decisions which change the content of this policy will require Session approval
- D. Finance Commission has the discretion to limit the number of fundraisers

III. Implementation

- A. Requests to publicize the fundraiser through Minutes for Mission should be coordinated with the church office
- B. If the fundraiser involves the sale of an item, the donor is not entitled to contribution credit
- C. If no tangible benefit is provided to the donor in exchange for his contribution
 - 1. The donation is tax deductible
 - 2. The donor should receive credit on their contribution statement
 - 3. To assure this happens, the coordinator of the fundraiser should prepare a list of donors to the fundraiser including name, address, and amount of donation
- D. All collected funds and related reimbursable expense receipts shall be turned into the church office within one week of the end of the fundraiser
- E. The financial administrator will
 - 1. Account for the net proceeds from the fundraiser
 - 2. Record the net proceeds
 - 3. Apply the proceeds as outlined in the application

IV. Unallowable Fundraisers

- A. Fund raisers based upon a home party concept including, but not limited to, Mary Kay, Pampered Chef, Tupperware, Tastefully Simple, Creative Memories, Home Interiors, Stampin' Up, and Partylite
 - 1. Several members of the congregation may be consultants for these organizations
 - 2. WPC does not wish to discriminate among these members in fund raising activities
- B. Fund raisers where the business of a church member or ministry participant personally benefits financially. This is not intended to exclude fund raisers where the purpose is to raise financial support for a congregation member in need

Approved by Session 05.20.2008

Fund Raising Application

Date: _____ Requestor Name: _____

Telephone Number: _____ E-Mail Address: _____

Ministry or Commission: _____

Moderator's Signature: _____

Dates of fund raising activity: From _____ To _____

Description of fund raising method(s):

Purpose / Mission of the Fundraiser:

Proceeds from this fund raiser will be used for the following purpose:

Was this fundraiser included as part of your budget? Yes _____ No _____

If yes, which Commission's budget? _____

How many fundraisers does your organization plan to conduct in this calendar year? _____

Estimate of Gross Proceeds: \$ _____

Estimate of Expenses: \$ _____

Estimate of Net Proceeds: \$ _____

Finance Commission Approval

Date: _____

Finance Commission Signature: _____

Fundraiser added to the Fundraiser Calendar: Yes _____ No _____

Follow Up – For Office Use

Contact Person / Person holding Funds: _____

Gross Amount of Funds Collected: \$ _____

Expense Receipts Collected and Reimbursed: \$ _____

Net Proceeds from Fundraiser: \$ _____

Date All Activity Completed: _____

Fund Raising Policies

Mission Statement

As a response to God's grace to us, our timeless mission is to be **Gathered in Love, Centered in Christ, and Empowered for Mission** through the presence of the Holy Spirit and founded on the Word of God and Confessions of the Presbyterian Church USA.

Policy

Our goal is to financially support the ongoing ministries of Westminster. However, at times additional funding may be required for specific projects, trips or ministries which are not covered by the Operating Fund. All fundraising activities must be in support of ministries and programs that are sponsored by Westminster and consistent with our mission, vision and values. Prior approval to conduct a fund raiser is required from the Finance Commission. Further, Westminster Staff are responsible to make sure that all fund raisers conducted within or on behalf of their ministries are processed through this policy.

PROCEDURE

A. Request & Approval

1. The form, Fund Raising Application, must be completed to initiate approval to hold a fund raising activity sponsored by Westminster.
2. The application must be turned into the Finance Commission at least 90 days prior to the event.
3. The fundraiser needs to benefit an organization of the church or an approved mission.
4. If a request is received that is not clearly addressed in the policy, the Finance Commission will make a determination. If a decision changes the content of this policy, it will require Session approval.
5. Upon approval, the Finance Commission will add the fundraiser to the Fundraising Calendar which will be available in the Church Office.
6. The Finance Commission has the discretion to limit the number of fundraisers.

B. Implementation

1. Requests to publicize the fundraiser through the Minutes for Mission at church services should be coordinated with the church office.
2. If the fundraiser involves the sale of an item, the donor is not entitled to contribution credit.
3. If no tangible benefit is provided to the donor in exchange for their contribution, the donation is tax deductible and the donor should receive credit on their contribution statement. To assure that this happens, the coordinator of the fundraiser should prepare a list of donors to the fundraiser including name, address and amount of donation.
4. All collected funds and related reimbursable expense receipts shall be turned into the church office within one week of the end of the fundraiser.
5. The financial administrator will account for the net proceeds from the fundraiser, record the net proceeds and apply the proceeds as outlined in the application.

C. Unallowable Fundraisers

The following fund raising activities will not be sponsored by Westminster nor allowed on the church premises:

1. Fund raisers based upon a home party concept including, but not limited to: Mary Kay, Pampered Chef, Tupperware, Tastefully Simple, Creative Memories, Home Interiors, Stampin' Up, and Partylite. Because several members of the congregation may be consultants for these organizations, we do not wish to discriminate among them in fund raising activities.
2. Fund raisers where the business of a church member or ministry participant personally benefits financially. This is not intended to exclude fund raisers where the purpose is to raise financial support for a congregation member in need.

Fund Raising Application

Date: _____ Requestor Name: _____

Telephone Number: _____ E-Mail Address: _____

Ministry or Commission: _____ Moderator's Signature _____

Dates of fund raising activity: From _____ To _____

Description of fund raising method(s):

Purpose / Mission of the Fundraiser:

Proceeds from this fund raiser will be used for the following purpose:

Was this fundraiser included as part of your budget? Yes _____ No _____

If yes, which commission's budget? _____

How many fundraisers does your organization plan to conduct in this calendar year? _____

Estimate of Gross Proceeds: \$ _____

Estimate of Expenses: \$ _____

Estimate of Net Proceeds: \$ _____

Approvals:

Finance Commission _____

Date _____

Has the fundraiser been added to the Fundraiser Calendar? Yes _____ No _____

Follow Up – For Office Use:

Contact Person / Person holding Funds: _____

Gross Amount of Funds Collected: \$ _____

Expense Receipts Collected and Reimbursed: \$ _____

Net Proceeds from Fundraiser: \$ _____

WESTMINSTER PRESBYTERIAN CHURCH FACILITIES USE CONTRACT

This Facilities Use Contract made this ____ day of _____ by and between Westminster Presbyterian Church, its related entities, successors and assigns (hereinafter referred to as "Westminster") of 2821 Bell School Road, Rockford, Illinois and _____ (hereinafter referred to as "User"), whose address and telephone number are _____. The parties hereby agree as follows:

1. User shall have the access and use of the portion of the premises as included in the following addendums:(check all that apply)

<input type="checkbox"/> Sanctuary Addendum	<input type="checkbox"/> Youth Room Addendum
<input type="checkbox"/> Activity Center Addendum	<input type="checkbox"/> Nursery Addendum
<input type="checkbox"/> Kitchen Addendum	<input type="checkbox"/> Other
<input type="checkbox"/> Classroom Addendum	

All checked Addendum(s) shall be executed by User and are incorporated herein and made a part hereof.

2. User shall have access to the indicated portion of the premises on:

_____, 20__ from _____ to _____
(date) (time)

_____, 20__ from _____ to _____

_____, 20__ from _____ to _____

3. User's use of the premises shall be for the following purposes:

4. User shall pay to Westminster the total rental fee of _____ (combination of the rental from all attached addendum(s) and User fee schedule). User shall pay _____ as a deposit to secure its use of the facilities. The balance of the rental fee shall be paid sixty (60) days before the scheduled use, unless a shorter period is necessitated by the shorter notice provision of individual Addendum. In such case, payment in full shall be due at the time of execution of the agreements.

5. User hereby releases any and all claims or demands or causes of action which may arise in connection with use of any portion of Westminster Presbyterian Church and understands and agrees that the use of the premises is being done at its own risk and Westminster Presbyterian Church, its related entities, successors, assigns, agents and representatives assume no liability or risk whatsoever associated with the use of the premises.

Further, User hereby agrees that all work, and services performed and any and all vendors, hired in conjunction with the use of the premises shall be covered by worker's compensation insurance and general liability insurance, and that User shall indemnify, hold harmless, and defend Westminster Presbyterian Church, its related entities, successors, assigns, agents or representatives from any and all liability for, and all costs and

attorney's fees and expenses incurred in defense of, and any and all claims, demands, costs, damages or causes of action whatsoever that may be asserted against Westminster Presbyterian Church, related entities, successors, assigns, agents or representatives based upon or arising out of any work performed in conjunction with User's use of the premises.

Further, User hereby agrees that User shall hold Westminster Presbyterian Church, its related entities, and successors or assigns, harmless from and against any and all liability for, and all costs and attorneys' fees and expenses incurred in defense of, any and all claims, demands, costs, damages or causes of action whatsoever that may be asserted against Westminster Presbyterian Church, related entities, successors, assigns, agents or representatives with respect to the invitees, guests and relatives which will be on the premises do to User's use of the premises

Westminster retains the right to select its own Attorneys.

6. Westminster shall have no responsibility for any damage or loss to any or all of the equipment or property brought on to the premises by the User, their agents, or guests. All personal property will be promptly removed from the premises within completion of the contract time.
7. Westminster reserves the right to refuse to rent to any individual or entity or for any event for any or no reason. Prior rental shall not form a basis for a right to future rentals.
8. User shall take all necessary precautions and safeguards in order to avoid damage to the premises or injury to any person therein arising out of User's use and/or occupation of the premises. User shall reimburse Westminster for all costs and expenses related to any damages to the premises caused by the User or User's agent or guests. Said damage will be repaired to the sole satisfaction of Westminster. User shall engage in no conduct whatsoever which might be harmful to Westminster's property, reputation of Westminster, or to the property of any of its neighbors. **USER SHALL PROHIBIT THE USE OF ANY ALCOHOL, TOBACCO PRODUCTS OR ANY ILLEGAL SUBSTANCE ON OR ABOUT THE ENTIRE WESTMINSTER PROPERTY.**
9. User will comply with all local, State and Federal laws and ordinances as well as all rules and guidelines prescribed by Westminster in the attached addendum. User shall not allow noise or traffic to interfere with other users of Westminster or its neighbors.
10. User shall obtain a certificate of insurance naming the church as the additional insured with limits of liability of not less than one million dollars (\$1,000,000.00) per occurrence. This certificate of insurance must be furnished to Westminster by the User's insurer not less than seven (7) days before the scheduled use of the property. As an alternative, User may secure and pay for a rider through Westminster's policy carrier, if said carrier will allow it.
11. If User cancels this contract more than thirty (30) days prior to the scheduled event Westminster may retain the security deposit previously established herein as a scheduling fee. In the event User cancels within thirty (30) days, the entire rent amount shall be forfeited to Westminster. User acknowledges that it would result an extreme hardship for Westminster in trying to reschedule another event for that date and therefore forfeits the rent paid.
12. Westminster shall provide open access to the rented portion of the premises and will be responsible for final closure of the facilities following the termination of the event.

13. Within the period of facility use, the User will leave the premises and remove any and all of its property. User shall leave the premises in the same clean condition it was found in. User shall place all of its trash in trash containers, remove all decorations and/or litter from the premises and Westminster's parking lot area.
14. In the event Westminster is prevented from performing its part of this contract or providing access to the premises by a cause beyond its control, this contract shall be deemed cancelled immediately. User's funds shall be refunded to User, but User shall not be entitled to assert any claim against Westminster for any other damage or losses. User's sole remedy shall be the return of the funds paid.
15. Scheduling of Westminster events is a priority. Some modifications of times and/or uses may be necessary, especially for setup/decoration times, for emergency Westminster events such as funerals.
16. User may not assign this contract without the written consent of Westminster. Said consent may be denied at the sole discretion of Westminster.
17. In the event Westminster is required to retain an attorney for any reason arising out of this contract, Westminster shall be entitled to recover its attorney fees and costs whether suit is filed or not.
18. In the event User violates any of the rules of this contract or the attached addendums, Westminster retains the right to terminate the contract immediately. Westminster retains the right to cancel the event entirely or terminate it prior to its scheduled completion for User's, its agent's, or its invitee's, violations of the rules established herein.
19. By his signature hereon the individual signing this contract warrants that he has full authority to bind User.

Westminster Presbyterian Church

By _____
Date

User, Entity Date

By _____

User, natural person, individually

SANCTUARY ADDENDUM

1. THE SANCTUARY IS A HOLY AND SACRED PLACE AND NO CONDUCT SHALL BE ALLOWED WHICH DENIGRATES ITS SANCTITY.
2. Under no circumstances shall User use any of Westminster Presbyterian's audio or video equipment.
3. Any use of audio or video equipment shall be controlled by a designee of Westminster Presbyterian. User shall pay the representative at the rate of \$25.00 per hour and an assistant rate of \$15.00 per hour, if necessary, over and above the rental rate for the facilities.
4. At the time of the reservation, User shall provide an estimate of the number of the participants for each use.
5. Westminster may, at its sole discretion, limit the portions of the sanctuary to be used in accordance with Users projections.
6. No decorations or displays shall be attached to any surface of anything in the Sanctuary, including but not limited to walls, pews, tables, in any manner.
7. User shall not allow food or beverages of any kind in the Sanctuary.
8. At the time of the reservation, User shall provide Westminster with any set up requests, which shall be reviewed by Westminster and may be modified or denied at Westminster's sole discretion.
9. User may have the piano tuned, but it must be tuned by a piano tuner approved by Westminster.
10. User shall not use or allow any of its participants to touch the pipe organ.
11. If User needs the use of the organ, User shall pay Westminster's organist \$75.00 per hour for his/her services.
12. If User has another organist that would like to use the pipe organ, User must supply the proposed organist's name for Westminster's review. Westminster shall have sole discretion for acceptance of any proposed organist and may reject User's request for any or no reason.
13. User shall be responsible for general clean up of the entire area including, but not limited to, removal of all of its property and pick up of trash.
14. The basic user fee shall include one-half ($\frac{1}{2}$) hour of custodial time for set up prior to and one-half ($\frac{1}{2}$) hour of custodial time for reset and clean up, following the rental period. Additional custodial time shall be billed pursuant to the then current fee schedule.

User, Entity

Date

By _____

User, natural person, individually

KITCHEN ADDENDUM

1. All requests for use of the Kitchen must be submitted at least four (4) weeks prior to the requested usage.
2. This Addendum is for the use of the kitchen only and does not entitle User access to or other use of the facility.
3. At the time of the initial reservation, if User desires to use Westminster's tableware, cooking utensils, or other equipment or supplies, an estimate of what items and the number of said items that are to be used, must be provided and User shall pay an additional fee to be established by Westminster within fourteen (14) days of its receipt.
4. A representative of User, who will be present at the time of the use, must meet with a Westminster representative on site prior to the date of use.
5. It is User's obligation to make sure said meeting takes place. If the meeting does not take place, or if after the meeting Westminster feels the use is inappropriate, Westminster may cancel the usage. Westminster shall have sole discretion on this issue and may cancel for any or no reason.
6. User shall pay a fee as established in the then current user fee schedule.
7. Westminster will supply an overseer the date of the usage with times to be arranged.
8. User shall pay said representative \$15.00 per hour in addition to the User fee.
9. The overseer shall have complete control of the kitchen and User shall follow all directions of the overseer and all posted instructions. User shall after use,
 - a. Wipe out cool ovens-do not scrape debris due to scratching of surface
 - b. Wipe off and dry surfaces of dishwasher
 - c. Rinse out coffee pots-**DO NOT IMMERSE**
 - d. Return all materials to original place
 - e. Wipe down all counter tops
 - f. Sweep floor
 - g. Remove all food
 - h. Do any other general cleanup of the entire area, including but not limited to, removal of all of its property and pickup of trash.
 - h. Follow all other instructions posted in the kitchen or given by the overseer.
10. User shall not leave any food, beverages, or other items in Westminster's refrigerators or freezers.
11. The counter tops shall be used for appropriate use only. Sitting on the counter tops is prohibited.
12. User must provide all paper goods, spices, food items, or other perishables and no use of Westminster's items on site shall be allowed.
13. Westminster shall provide dishwashing needs including detergent, sanitizer, rinse and drying towels.
14. User shall be responsible for all loss, damage, breakage, or loss because of User's interference with Westminster's use of all items.

15. Westminster shall be responsible for final lock up of the facility.
16. The basic user fee shall include one-half ($\frac{1}{2}$) hour of custodial time for set up prior to and one-half ($\frac{1}{2}$) hour of custodial time for reset and clean up, following the rental period. Additional custodial time shall be billed pursuant to the then current fee schedule.

User, Entity

Date

By _____

User, natural person, individually

NURSERY ADDENDUM

1. All requests for use of the Nursery must be submitted at least three (3) weeks prior to the requested usage and must be approved by the Christian Education Director or his/her designee. She may exercise her sole discretion in accepting or rejecting any request.
2. Each nursery usage shall be for a specific length of time not to exceed two (2) hours.
3. At the time of User's request to use the nursery, User shall provide an estimated number of children expected to be in the nursery.
4. Under no circumstances shall User expect, and under no circumstances will Westminster Presbyterian Church provide nursery for more than fifteen (15) children.
5. Only children under the age of five (5) will be accepted in the nursery.
6. Nursery rental is for the nursery area only and does not include any other portion of the facilities.
7. Westminster Presbyterian Church shall furnish not less than two (2) workers, one to be eighteen (18) or older. The number of workers furnished shall be in the sole discretion of Westminster Presbyterian Church.
8. That in addition to the usage fee, User must reimburse Westminster Presbyterian Church for \$10.00 per hour for each worker over the age of eighteen (18) and \$6.00 per hour for each worker under the age of eighteen (18).
9. User shall be responsible for removal of all of its property and pick up of trash.

User, Entity

Date

By _____

User, natural person, individually

YOUTH ROOM ADDENDUM

1. All requests for use of one or more classrooms must be submitted not less than seven (7) days prior to the requested usage.
2. All requests shall be approved through Youth Director or his/her designee. She may exercise her sole discretion in accepting or rejecting any request.
3. User shall, at the time of the request for usage, submit an estimate of the number of participants, any requested seating arrangements including tables, and the request for the use of any specific equipment.
4. The basic user fee shall include one-half (½) hour of custodial time for set up prior to and one-half (½) hour of custodial time for reset and clean up, following the rental period. Additional custodial time shall be billed pursuant to the then current fee schedule.
5. User shall not use any thumb tacks, staples or scotch tape on tables, walls or ceilings except where tack strips are already installed. Masking tape may be used, but must be completely removed after usage.
6. Westminster shall designate the point of entry and exit for each use and User shall insure that all its participants use said point(s) only.
7. User shall not open the doors to the outside amphitheater or use said amphitheater without express permission of the Youth Director or his/her designee.
8. The rental period established in the Facilities Use Contract shall include user's set-up and take down of its items.
9. The counter tops shall be used for appropriate use only. Sitting on the counter tops is prohibited.
10. User must provide all paper goods, food items, or other perishables and no use of Westminster's items on site shall be allowed.
11. User shall not leave any food, beverages, or other items in Westminster's refrigerators or freezers.
12. User shall be responsible for general clean up of the entire area including, but not limited to, removal of all of its property and pick up of trash.

User, Entity Date

By _____

User, natural person, individually

CLASSROOM ADDENDUM

1. All requests for use of one or more classrooms must be submitted not less than seven (7) days prior to the requested usage and must be approved by the Christian Education Director or his/her designee. She may exercise her sole discretion in accepting or rejecting any request.
2. Westminster shall assign the specific classroom, at its sole discretion in accordance with User's needs and other facility use.
3. Westminster reserves the right to modify the classroom assignment at any time and for any or no reason.
4. User shall, at the time of the request for usage, submit an estimate of the number of participants, any requested seating arrangements including tables, and the request for the use of any specific equipment.
5. The User fee shall be set for each classroom according to the fee schedule established and additional charges for equipment usage or other charges, shall be an additional amount per said schedule.
6. If User plans to involve children, User shall provide at least two (2) adult supervisors for each room with not more than twenty (20) children per room.
7. User shall not use any thumb tacks, staples or scotch tape on tables, walls or ceilings except where tack strips are already installed. Masking tape may be used, but must be completely removed after usage.
8. Westminster shall designate the point of entry and exit for each classroom and User shall insure that all its participants use said points only.
9. The rental period established in the Facilities Use Contract shall include user's set-up and take down of its items.
10. User shall be responsible for general clean up of the entire area including, but not limited to, removal of all of its property and pick up of trash.
11. The basic user fee shall include one-half (½) hour of custodial time for set up prior to and one-half (½) hour of custodial time for reset and clean up, following the rental period. Additional custodial time shall be billed pursuant to the then current fee schedule.

User, Entity

Date

By _____

User, natural person, individually

ACTIVITY CENTER ADDENDUM

1. User shall pay an hourly rate as provided in the current fee schedule for use of the Activity Center.
2. User shall enter and exit only through the Bell School Road entrance of the Church.
3. User shall not access any other portion of Westminster's property other than the Activity Center, the entrance and the hallway and restrooms between the entrance and the Activity Center.
4. User shall not attach anything to the floor, nor take any action which would marr the surface.
5. User may attach decorations or displays to the wall by use of masking tape only. No screws, nails, or other forms of attachment which would cause a hole in the walls shall be used, except that User may use thumb tacks in the tack boards provided by Westminster only.
6. All decoration and clean up must take place within the rental period of the contract.
7. Westminster shall provide appropriate means to dispose of trash.
8. User shall not turn on and off or adjust any of the utility controls of the facility, including the Activity Center Lighting.
9. Use of tables, chairs, or any other Westminster equipment shall be an expense, in addition to the hourly charge, as established in the then current fee schedule. Said amount shall include Westminster's cost for staff to set up the premises.
10. User shall provide a detailed diagram of the set up for all tables and chairs not less than seven (7) days prior to the event.
11. User shall leave the lights ON in the Activity Center at the end of its usage.
12. For all sporting activities, User shall secure fully, legally executed waiver and release forms, as provided by Westminster, for each of its participants.
13. User shall be responsible for general clean up of the entire area including, but not limited to, removal of all of its property and pick up of trash.
14. The basic user fee shall include one-half ($\frac{1}{2}$) hour of custodial time for set up prior to and one-half ($\frac{1}{2}$) hour of custodial time for reset and clean up, following the rental period. Additional custodial time shall be billed pursuant to the then current fee schedule.

User, Entity

Date

By _____

User, natural person, individually

Westminster Presbyterian Facility Fees

<u>Location</u>	<u>Category A</u>	<u>Category B</u>	<u>Category C</u>
Activities Center	-0-	Donation*	\$35. per hour**
Classroom	-0-	Donation*	\$25. per use** (2 hour limit)
Kitchen	-0-	Donation* plus supervisor fee	\$50. per use** (2 hour limit) + supervisor fee; catered food only.
Nursery	-0-	Donation* plus caregiver fees	\$35. per use** (2 hour limit) + caregiver fees
Youth Area	-0-	Donation*	\$35. per use** (2 hour limit)
Sanctuary			
Concerts:	-0-	Donation*	\$100. per use, ** (2 hour limit) plus additional fee for rehearsal, if required.***
Weddings (see separate fee schedule)			

** Fee includes additional 1/2 hr. set-up and 1/2 hr. take down by custodial staff. Any extra time will be billed at \$20. per hr. per person.
*** Audio/video personnel will be billed at \$25. per hour, plus \$15. per assistant, if required.

Category A - Westminster Pres. Church Group = a group within WPC or an individual member who books the facility for a church-related activity or function. This is approved and supervised by the church.

Category B - Westminster Church Partner = a group or individual who books the facility which is actively engaged in Christian ministry, and which receives support (not necessarily financial support) from WPC. This activity is approved by the church, but is not necessarily supervised by WPC. Donations* from such groups would be expected and would be negotiated on an individual basis. Groups partnering with the church prior to the establishing of this policy (10/2006) are exempt. Kitchen use limited to serving catered food, only.

Category C - Other Not-for-Profit Organizations = a group that is officially classified as a not-for-profit organization (one with an IRS 501C3 status), and which has no specific connection with WPC as defined in Categories A and B. It may also be defined as a group that might include WPC members, but which simply needs a place to conduct their activities. These groups will pay a facility fee. Kitchen use limited to serving catered food, only.

Wedding Fees

Westminster Presbyterian Church

Category I -- Active Members of Westminster

- No charge for use of Westminster Church, including the bride's room
- \$700.00 charge for Westminster fees

Category II -- Immediate Family of Active Members of Westminster

- WPC pastoral involvement in ceremony
- \$500.00 charge for use of Westminster Church, including the bride's room
- \$700.00 charge for Westminster fees

Category III -- Active Member of Another Church

- WPC pastoral involvement in ceremony
- Guest pastor to perform ceremony, including counseling, planning, etc.
- \$1000.00 charge for use of Westminster church, including the bride's room
- \$500.00 damage deposit to be paid at time of reservation; refund within two weeks of service
- \$700.00 charge for Westminster fees

Westminster Presbyterian Church
Wedding Fees

Category I -- Active Members of Westminster

- No charge for use of Westminster Church, including the bride's room
- \$700.00 charge for Westminster fees

Category II -- Immediate Family of Active Members of Westminster

- WPC pastoral involvement in ceremony
- \$500.00 charge for use of Westminster Church, including the bride's room
- \$700.00 charge for Westminster fees

Category III -- Active Member of Another Church

- WPC pastoral involvement in ceremony
- Pastoral to perform ceremony, including counseling, planning, etc.
- \$1000.00 charge for use of Westminster church, including the bride's room
- \$500.00 cash fee deposit to be paid at time of reservation, refund within two weeks of service
- \$700.00 charge for Westminster fees