

# **Georgia-Cumberland Conference of Seventh-day Adventists**

**SERIES 5000**

**LOCAL CHURCH POLICIES**

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## INTRODUCTION

The Local Church Policies (5000 Series) of the Georgia-Cumberland Conference are a local and limited application of the principles established in the *Seventh-day Adventist Church Manual* and the *Working Policy of the North American Division*. They are meant to help guide the practices of the employees and volunteers of the church, and to support the ministry of the local Seventh-day Adventist congregations in the territory of this Conference.

## ORGANIZING OF MISSION GROUPS

5220

Revised 4/12/17

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The Georgia-Cumberland Conference recognizes that its primary mission is to evangelize the individuals who reside within its territorial boundaries. A significant means by which to accomplish that Gospel task is to strategically plant new churches. The Savior's commission to carry the gospel to all the world (Matt. 28:19,20; Mark 16:15) means not only gaining new decisions for Christ, but actively engaging in the ministry of making disciples out of all church members. In order to give adequate support as well as to ensure the growth and accountability of developing mission groups, companies and churches, the following policies are put in place.

The objective of the mission group is to expand the ministry of the local church in a specific geographic area or, to a limited degree, to a specific people group (differentiated by geographic area, ethnic, cultural, or social identity) who are without the ministry and access to an existing Seventh-day Adventist Church. The organizational goal of a mission group is to, within a designated amount of time, become a company by meeting the expanded objectives of a company as listed within the Guidelines for the Organizing of Companies (*Policy 5230*).

The following recommendations apply for the recognition of mission groups:

1. **Consultation** with Georgia-Cumberland Conference. Prior to the submission of an application, appropriate consultation with the Regional Ministerial Director is required:
  - a. To determine the geographic location in relation to other churches, including sister conferences.
  - b. To assist in coordinating new church initiatives with the conference strategic plan for church and school growth.
  - c. To provide potential resources and give helpful assistance to the group leadership in the establishment of a healthy and supportive environment.
  - d. To allow the Regional Ministerial Director to consult with local pastors to solicit input and support.
2. **Authorization.** A mission group shall only be authorized by the Conference if it is recommended by the board of a sponsoring church. A mission group should work closely with the involvement and agreed support of a local established conference church and its leaders. This will likely be the church where a majority of the Group's attending members hold their church membership. Due to isolated geographical location or other circumstances where a relationship with an established church is not possible, the Georgia Cumberland Conference Administrative Committee may consider approval after carefully reviewing the specific application and circumstances.
3. **Conflict.** A mission group should not be organized as the result of any internal church disputes. Members must also demonstrate a willing adherence to the teachings, written standards, and

policies of the Seventh-day Adventist Church and the Georgia-Cumberland Conference.

4. **Application.** An application form, available through the office of the Vice President for Administration or the Conference website, must be completed and submitted for approval to the Vice Presidents for Administration and the Department of Pastoral Ministries and Discipleship. Following these approvals, the Administrative Committee will review and make a recommendation on the recognition of the new group.
  - a. **Leadership.** The officers and leaders of a mission group must be recognized and appointed by the sponsoring church (see Leadership Oversight section below).
  - b. **Membership.** This core group will consist of at least ten experienced, baptized members in the Seventh-day Adventist Church who are committed to providing adequate ministry and leadership. Membership of those attending the mission group is held in the sponsoring church.
  - c. **Tithes and Offerings.** All tithes and conference offerings from the mission group are to be receipted by the mission group Treasurer and sent to the Conference on a monthly basis.
  - d. **Financial and Board Responsibilities.** The mission group is charged with all financial and administrative responsibilities representative of a recognized church. Mission Groups, Companies and Churches can be expected to be audited by the Conference on a bi-annual basis. In matters of church discipline and major financial decisions, the board of the sponsoring Church will, with appropriate input from the mission group leadership, process those decisions. Mission groups are not authorized to enter into long-term rental agreements of any kind except with the approval of the sponsoring church. Mission groups are not authorized to purchase real-estate property or hold a non-profit status with a state or federal agency.
  - e. **Accountability.** A representative of the mission group should present a quarterly progress report to the church board of the sponsoring church. This report should include a quarterly financial report, a summary of outreach results and future outreach plans, any challenges and resourcing needs, etc.
  - f. **Pastoral Coverage.** **A mission group is, by its nature, a lay-led initiative and** without the involvement of laity in leadership and ministry it is unlikely to be successful. The district pastor of the sponsoring church is viewed as a resource to the local mission group and not as the primary pastoral leader. The district pastor therefore should be involved most significantly in planning and resourcing for the group, but not in its continuous operational ministry.
  - g. **Time Frame.** Once a mission group is organized there is a five-year time frame for the group to move from mission status to company status or be dissolved (see requirements for applying for company status).

**NOTE:** The primary focus of a mission group is to establish mission driven ministries to a specific community. The establishment of worship services and places for worship become important only as community members are moved towards a corporate identity in Christ and is therefore a secondary focus. Small group ministries are sufficient to fulfill worship needs during startup period. A desire to pursue a bona-fide mission within a particular community must be the motivating factor in the start of a mission group.

Growth resulting from transfer of membership is acceptable, but will NOT be factored into a mission group's potential to move toward company status. New kingdom growth and proof of a ministry connectedness within the community will be the major determining factors.

## Leadership Oversight for Georgia-Cumberland Conference-Sponsored Mission Groups and Companies

The mission group or company members, which may include the district pastor, in consultation with the board of the sponsoring church, shall appoint a group leader, a membership clerk, and a treasurer for the purposes of receipting and returning tithes and offerings and enacting those decisions not specifically reserved, as in the case of Companies, to the Conference Executive Committee. It is conference policy that the Conference Church temporarily holds company memberships and acts as the church board for the company in all matters of significant importance.

The group leader (and mission group/company leadership) shall promote and foster all conference and church programs/activities that are usually carried forward by regular churches, thus preparing the members for the wider responsibilities that are associated with full church organization.

The membership clerk will serve as an agent of the Conference Vice President for Administration and the Conference Membership Clerk, and shall manage membership lists and church records. All baptized members of a mission group maintain membership in the sponsoring church. The members of a company hold temporary membership in the Conference Church. The Conference Executive Committee constitutes the board of the Conference Church.

The treasurer of the group or company shall process all tithes and offerings through the appropriate and designated channels. The treasurer will be issued accounting software from the Auditing Department of the GCC. All bank accounts will be identified with the "Seventh-day Adventist" name included on checks. The treasurer shall keep records of all funds received and disbursed, and shall send the monthly remittance report to the conference. Regular audits will be performed by the conference Auditing Department per policy.

## ORGANIZING OF COMPANIES

5230

Revised 4/12/17

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When a mission group experiences growth resulting from the fulfillment of its mission within a community, it may submit an application for approval to be organized as a company on an interim basis. The objective of a company is to continue establishing itself as a viable Seventh-day Adventist entity that grows numerically, spiritually and relationally from within the community it is located. The organizational goal of a company is to, within a reasonable amount of time, become a Church by meeting the expanded objectives of a Church as listed within the Guidelines for the Organization of Churches (*Policy 5240*).

1. **Application.** An application form, available through the office of the Vice President for Administration or Conference website, must be completed by the board of the sponsoring church, reviewed by the Office of Pastoral Ministries and approved by the Administrative Committee for recommendation to the Conference Executive Committee.

2. **Conflict.** A company should not be organized as the result of any internal church disputes.

3. **Authorization.** Only the Conference Executive Committee may grant authorization to organize a company.

4. **Conference Directory.** Authorized companies will be listed in the Conference Directory.

**5. Financial Responsibility.** Before authorization to organize into a company is granted, the congregation must demonstrate ability to function on a sound financial basis as proven by its tithe record and its ability to pay bills and financial obligations in a consistently timely manner. Prior to application for organization, a company must demonstrate a return of total receipted tithe for the 12-month period immediately preceding organization application, of at least \$30,000.

**6. Membership.** The congregation seeking authorization to organize into a company must have at least thirty (30) baptized attending Seventh-day Adventist members with at least a quarter of overall membership being newly baptized from within the target community. The names and addresses of the membership must be submitted at the same time as the application for company status.

**7. Plan for Church Facility.** While recognizing that the congregational size and the financial limitations of a company/mission group impose significant challenges, a future plan for the purchase of property or the purchase of a building to provide a permanent place of worship and ministry is extremely important. This plan should take into account reasonable future congregational growth projections as well. The long-term use of the sponsoring church's facility, or temporary facilities, without a defined future plan to permanently house the congregation, is not encouraged. It is expected that, before a company may be considered for church organization that a plan, even long range, for permanently housing the congregation be submitted and reviewed by the Administrative Committee.

**8. Pastoral Assistance.** The assignment of pastoral coverage for a company is the responsibility of the Conference. The Conference assigns pastors with appropriate regard to the conference budget as well as other factors which determine district pastoral alignment.

**9. School Subsidy.** If applicable, the congregation must be financially able to assume its pro-rata subsidy to the school of the sponsoring church to which it is a constituent. This financial responsibility will begin at the time the congregation is organized into a company. It will continue in effect until such time as the sponsoring church and company mutually agree to the dissolution of the arrangement.

**10. Approval Process.** Authorization to organize a company will be granted upon recommendation by the board of a sponsoring church, approval by the Administrative Committee, and a vote by the Conference Executive Committee (on occasion, the conference itself will be the sponsoring organization as it seeks to start new churches according to its master plan for growth in the conference).

**11. Time Frame.** A mission group must be organized for a least one year, and attain all necessary requirements, before it may apply to become a company. It is expected that a company will continue to grow and progress towards the goal of becoming an organized church in the conference. Should progress toward church organizational status not be achieved within five years from the date of becoming recognized as an organized company, despite the support and efforts of the company members, the sponsoring church, and the conference, then consideration for disbanding or revocation of company status is a possibility.

**12. Tithes and Offerings.** All tithes and offerings of a company are to be remitted each month to the Conference, as per policy.

## **Leadership Oversight for Georgia-Cumberland Conference-Sponsored Mission Groups and Companies**

The mission group or company members, which may include the district pastor, in consultation with the board of the sponsoring church, shall appoint a group leader, a membership clerk, and a treasurer for the purposes of receipting and returning tithes and offerings and enacting those decisions not specifically reserved, as in the case of Companies, to the Conference Executive Committee. It is conference policy that the Conference Church temporarily holds company memberships and acts as the church board for the company in all matters of significant importance.

The group leader (and mission group/company leadership) shall promote and foster all conference and church programs/activities that are usually carried forward by regular churches, thus preparing the members for the wider responsibilities that are associated with full church organization.

The membership clerk will serve as an agent of the Conference Vice President for Administration and the Conference Membership Clerk, and shall manage membership lists and church records. All baptized members of a mission group maintain membership in the sponsoring church. The members of a company hold temporary membership in the Conference Church. The Conference Executive Committee constitutes the board of the Conference Church.

The treasurer of the group or company shall process all tithes and offerings through the appropriate and designated channels. The treasurer will be issued accounting software from the Auditing Department of the GCC. All bank accounts will be identified with the "Seventh-day Adventist" name included on checks. The treasurer shall keep records of all funds received and disbursed, and shall send the monthly remittance report to the conference. Regular audits will be performed by the conference Auditing Department per policy.

## **ORGANIZING OF CHURCHES**

**5240**

Revised 4/12/17

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The fully autonomous church has its own relationship to the sisterhood of churches and both ministers and functions within the parameters of conference policy and protocol including those stated in this document. The organized church is subject to the benefits, responsibilities and privileges afforded all churches that are recognized and whose organization has been voted by the Georgia-Cumberland Conference Executive Committee.

The overlying principle governing all organized churches in the Georgia-Cumberland Conference is that all policies of the Conference apply to all churches. As part of the worldwide Seventh-day Adventist denomination, all churches in the Conference will adhere to its teachings, standards, and practices. The following specific policies must be kept in mind when a company wishes to become an organized church:

1. **Application.** An application form, available through the office of the Vice President for Administration or Conference website, must be completed by the board of the company reviewed by the Office of Pastoral Ministries and the Vice President for Administration, reviewed and approved by the Administrative Committee for recommendation for approval to the Conference Executive Committee.

2. **Administrative Committee Review.** The approval and organization of a company to regular Church status represents a significant and important event, not only to the congregation, but to the entire

conference constituency. Conferral of church status by the Executive Committee is a vote of approval and confidence that a church has not only met established objective criteria financially and in membership, but also in its present and future mission. NOTE: It is generally required that as a part of the approval and recommendation of the Administrative Committee to the Executive Committee, company leadership meet with the regional ministerial director and/or the Vice President for Administration for the purpose of dialog and review of God's leading in the establishment of a new church. The Ministerial Department's recommendation will be submitted through the office of the Vice President for Administration.

3. **Approval Process.** Only the Conference Executive Committee may grant authorization to organize a Church. This voted authorization is made upon recommendation of the Administrative Committee which is a part of the process as defined above in numbers 1 and 2.

4. **Conference Directory.** All organized churches will be listed in the Conference Directory.

5. **Financial Responsibility.** Before authorization to organize into a Church is granted, the congregation must demonstrate ability to function on a sound financial basis as proven by its tithe record and its ability to pay bills and financial obligations in a consistent and timely manner. Prior to application for organization, a company must demonstrate a return of total receipted tithe for the 12-month period immediately preceding the application for organization of at least \$60,000.

6. **Membership.** The congregation seeking authorization to organize into a Church must have at least 60 baptized attending members with a quarter of overall membership from within the target community. The names, addresses, contact numbers, birthdays, church positions, home church and church address of the membership must be submitted to the Office of the Secretariat for review at the time the application for church organization is submitted.

7. **Pastoral Assistance.** The assignment of pastoral coverage for a Church is the responsibility of the Conference. The Conference assigns pastors with appropriate regard to the conference budget as well as other factors which determine district pastoral alignment.

8. **Time Frame.** A company must be organized for a least one year before it may apply to become a Church.

9. **School Subsidy.** The congregation must be financially able to assume its pro rata subsidy to a school of which it is a constituent.

10. **Tithes and Offerings.** All tithes and offerings of a Church are to be remitted, as per policy, each month, to the Conference.

## CONFERENCE CHURCH – PURPOSE

5100

Revised 4/12/17

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In the Georgia-Cumberland Conference, for purposes of organizational procedures, the members of officially organized companies hold membership in the Conference Church until such a time as the company is officially organized into a church.

Membership is by transfer as requested by the interested party to the Conference Membership Coordinator. It is not automatic but subject to the vote of the Conference Executive Committee.



The officers of the Conference assume the role of the officers of the Conference Church: the Conference President is considered the pastor; the Vice President of Administration/ Secretariat, the clerk; the Vice President for Finance/Treasurer, the treasurer.

The Conference Church is not intended for members who become dissatisfied in their local church or for the infirmed, aged, or sick who may think of themselves as a burden to the local church. It is the duty and the responsibility of the local church to minister to such members.

## CHURCH CLERK – MEMBERSHIP RECORD MAINTENANCE

5050

Revised 4/12/17

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The work of the church clerk is important to the keeping of proper and accurate membership records. This importance can be seen in the following:

1. **Membership Changes.** It is the responsibility of the church clerk to send membership changes to the Conference Membership Coordinator as they occur. If the clerk is online with eadventist, she/he is responsible to enter the changes. This includes baptisms, professions of faith and membership transfer information.

2. **Church Membership List.** The church membership list as listed on eadventist is the source of mailing lists for the Georgia-Cumberland Conference *Communique*, the *Southern Tidings*, and the *Adventist Review*. Updated mailing information is to be sent by the church clerk to the Conference Membership Coordinator as changes occur. Membership lists may be obtained at any time on *eAdventist* or by simply addressing your request to the office of the Conference Membership Coordinator.

5. **Death of Member.** Immediately following the death of a church member, the church clerk is to send this information to the Conference Membership Coordinator, or enter the information on *eAdventist* if on-line.

6. **Retention of Records.** It is expected that each Conference entity including local churches will maintain fireproof, locked storage facilities for records essential to the operation of the facility. The Clerk's Record Book, minutes of meetings, personnel records, and other legal documents should be retained permanently.

It is strongly recommended to each local church that appropriate and adequate storage facilities be made available for church treasurer's and church clerk's records and supplies.

For churches owning their own buildings, it is recommended that a fire-resistant cabinet in storage facilities be provided for the treasurer, which may be kept under lock and key and available only to the current treasurer and the pastor.

For churches not owning their own property, the treasurer could be provided with a fire-resistant cabinet which can be kept locked at all times when not in use.

## **DIVORCE AND REMARRIAGE – CHURCH MEMBERSHIP**

**5140**

Revised 4/12/17

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When the membership of a divorced and remarried individual, or one anticipating marriage is in question, counsel may be asked of the Conference Divorce and Remarriage Committee. It is preferable that the pastor requests this assistance before presenting the case to the local church board.

The church board shall consider the request for re-admission, taking into account the counsel of the Committee, and make its recommendation to the church body in a duly called church business meeting.

In all issues of church discipline/membership issues relating to Divorce and Remarriage, the pastor is encouraged to work closely with the Area Ministerial Director or Vice President for Pastoral Ministries and the Conference Divorce and Remarriage Committee. (Please see the latest edition of the *Church Manual, Discipline, Marriage, Divorce, and Remarriage*)

## **GUEST SPEAKERS – GUIDELINES**

**5150**

Revised 4/12/17

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One of the major responsibilities of the pastor is the Sabbath morning worship service. This is a significant time to minister collectively to the members of the church. The sermon topics should be relevant and spiritually nourish members. Sermons should include the unique Seventh-day Adventist message along with those of a more general nature. Therefore, it is the pastor's responsibility to fill or arrange for filling of the pulpit. The pastor should carefully guard his/her responsibility by releasing the pulpit on a limited basis.

Ministers and church officers are urged to carefully follow the *Church Manual* in this matter (See Index "Pulpit: Who May Occupy") so as to protect the church from unauthorized and unprincipled individuals from having access to the pulpit for the purpose of appealing for funds or presenting teachings not in harmony with the Seventh-day Adventist Church. Whenever in doubt, please contact one of the Conference officers. (Please also see *Promotional Ministries* #5340)

## **LOCAL CHURCH STANDARDS AND PRACTICES**

**5200**

Revised 4/12/17

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The standards and practices of the churches in the Georgia-Cumberland Conference are based upon the principles set forth in the latest edition of the *Church Manual*, published by the General Conference of Seventh-day Adventists. These principles are to be followed in all matters pertaining to the administration of local churches, both within the local church and in its relationship with the Conference.

No attempt should be made by any local church or worker of the Conference to set up standards of membership, or to make or attempt to enforce rules or regulations which have not been adopted by the denomination and which are not set forth in the *Church Manual*.

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The Conference provides the service of financial reviews of local churches, schools, Adventurer/Pathfinder Clubs, Community Services Centers, and other church-sponsored entities. These reviews are scheduled at different times in the year. Specific reviews, outside of the regular biennial review, may be made at any time at the request of the local board and when there is a change in treasury staff, provided that the conference auditing staff can fit the extra review into their schedule.

It is the responsibility of the entity being reviewed to have available all the necessary records for a review. Such records would include bank statements, canceled checks, receipts, invoices and statements, savings account statements, tithe envelopes, accounts receivable, and minutes for all committee meetings. Entity board minutes must be kept in English or immediately translated into the English language, and all financial records and record keeping must be prepared in English. Other records may be required as requested by the Conference Auditor.

The Conference Auditors are required to report annually to the Conference Executive Committee through the Finance Subcommittee, including which churches, schools, and other entities have been reviewed during the year. This report is to be in writing and shall include the date and location of review.

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**CHURCH TREASURER**  
Revised 4/12/17

**5070**

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It is the responsibility of church treasurers to be timely and accurate in their work and to maintain confidentiality with the members of the church. Some accounting knowledge and a sense of business to make wise decisions as it relates to identifying problems that may arise are strongly recommended.

Treasurers must provide the church board with monthly financial statements, including a list of monthly disbursements that will enable the church to make better decisions. Monthly remittances to the Conference must be sent by the 10<sup>th</sup> of the following month.

The treasurer will provide the pastor with full access to all church financial records, including individual contributions, upon request.

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**OFFERING SCHEDULE**  
Revised 4/12/17

**5280**

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1. The offering schedule of the Georgia-Cumberland Conference is to be followed faithfully. All loose offerings collected during the worship hour shall be applied to the scheduled conference-approved offering of the day.

2. When a scheduled conference-approved special offering is announced, it is to be clearly understood that this offering, including the contents of the special envelope, as well as all loose money received, is to be applied to the credit of that special offering.

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It is required that the following records pertaining to financial matters in the local organizations be retained as follow:

Receipts	6 years
Checks	6 years
Invoices	6 years
Bank Records	6 years
Bank Statements	6 years
Tithe Envelopes	Until Reviewed by Auditor
Receipt and Disbursement	
Journals/Church Record Book	Permanently
Receipt and Disbursement	
Journals/School Record Book	Permanently
Minutes	Permanently
Payroll Records (timecards, changes, etc.)	Permanently

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**SOLICITATION OF FUNDS GUIDELINES**  
Revised 4/12/17

**5290**

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To protect the churches of the Conference from unauthorized, fraudulent, and/or nondenominational solicitation of funds, the following Conference guidelines should be maintained:

1. Ministers and church officers should not grant the privileges of the pulpit to persons who have no recognition or recommendation from the Conference.
2. Ministers and church officers should not grant permission to any non-Seventh-day Adventist church entity to solicit funds, either publicly or privately, without ADCOM authorization.
3. All funds contributed by church members to denominationally-listed entities and projects shall be funneled through the regular denominational channels.
4. Persons may not make contributions through Church channels for any individual's specific benefit unless a church has officially voted to create a fund and administer that fund for the individual(s) as a project of the church as a whole.
5. No charitable contribution receipt is to be given by the local church for organizations not listed in the Seventh-day Adventist Yearbook.

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**TITHE, OFFERINGS, AND CONTRIBUTIONS – REFUND**  
Revised 4/12/17

**5320**

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This policy addresses requests to refund tithes, offerings, and contributions coming from donors. The denomination cannot refund tithes, offerings, or contributions of any kind.

1. **Controlling Conditions.** Federal law states that when charitable contributions are given to the Church, the donor relinquishes control of the donations. This provision is an important element of IRS Tax Code in recognition of a charitable donation.

2. **Jeopardize the Tax-Exempt Status of the Church.** An expressed condition of tax exemption for a 501(c)(3) organization such as the Seventh-day Adventist Church is that the funds of the Church do not benefit any individual. To return donations effectively gives donors what could be construed as compensatory interest that would obviously disqualify the donation and could potentially jeopardize the tax-exempt status of the Church.

## CONFERENCE FUNDING OF A LOCALLY-PRODUCED TITHE ENVELOPE

5330

New 6/30/21

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The Georgia-Cumberland Conference may assist with the expense of a local church producing their own Tithe and Offering envelope. The following criteria would apply to receive reimbursement of the expense.

Final copy of the proposed locally-produced tithe and offering envelope must be approved by the Conference Communication Director and the Conference Stewardship Director before the printed envelopes are ordered.

Tithe must be listed as the first/top item for donations.

Four (4) main categories must be on the envelope:

1. Tithe.
2. Church Mission – or some equivalent name.
3. Conference Mission – or some equivalent name. Under this category must be a listing specifically named: “Conference Ministries Offering.”
4. World Mission – or some equivalent name.

The list of offerings under categories #2 and #4 are at the discretion of the local church.

Along with the local church name and address listed on the envelope, the following phrase or some equivalent must be listed as below:

“A congregation of the Georgia-Cumberland Conference of Seventh-day Adventists,” and place the Seventh-day Adventist logo alongside.



Other copy or text on a locally-produced envelope is at the discretion of the church.

The Georgia-Cumberland Conference may reimburse the local church for up to \$150.00 per thousand of the cost of the printing of the envelope using a Conference-approved design. A receipt must be submitted to the GCC Treasury Department to receive reimbursement.

It is recommended that a line informing that online giving is an option be added.

<https://adventistgiving.org/#/> or the Apple or Android app.

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1. **Allocations.** Fifty percent (50%) of the funds raised shall be used for international and national humanitarian work, and fifty percent (50%) of the funds raised shall be used to support local programs in the Georgia-Cumberland Conference. The funds raised shall be allocated as follows:

a. The Georgia-Cumberland Conference will determine how local Conference funds are to be allocated among the various implementing entities. Local Conference funds will support such entities as Church-based humanitarian programs, Adventist Community Service Centers and disaster relief programs.

b. The North American Division will determine how national and international funds are to be allocated.

c. An appropriate committee will make decisions about specific allocations at both the Conference and Division levels.

2. **Accounting Records.** At all levels funds will be entered and disbursed through separate accounts. Separate accounts shall be maintained for all amounts received from Hope for Humanity (Ingathering) and passed on to the Georgia-Cumberland Conference. No amounts are to be deducted for collection expenses or any other purpose. The local church will issue tax-deductible receipts. All donations to the annual appeal, whether by church members or non-members, will be receipted in the usual manner for Georgia-Cumberland Conference or North American Division funds.

3. **Annual Reports.** Organizations receiving funds raised through the annual campaigns will prepare reports listing specific projects or purposes for which funds are disbursed.

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**PROPERTY AND BUILDING GUIDELINES**  
Revised 4/12/17

**5020**

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Church properties and other assets shall be held in the name of the Georgia-Cumberland Association of Seventh-day Adventists, Inc., not by individuals, trustees or local congregations.

All proposals, agreements, or contracts to buy, sell, trade, grant right-of-way, or receive by gift of real property are subject to the approval of the Georgia-Cumberland Association. This approval should be listed as a contingency in the subject document. Actual transfer of real property can occur only after the appropriate governing committee has approved the transaction and the designated corporate officers have signed the documents.

The Association Board of Directors will review the purchase and sale of all land and buildings. In the purchase of properties or buildings, or the construction of buildings, the Association Board shall give careful counsel, as the case may warrant, taking into consideration the size of the congregation, its financial strength, the location of the proposed building, and other pertinent matters.

The Georgia-Cumberland Association serves primarily in a legal and trustee capacity for the Georgia-Cumberland Conference and is the corporate entity that holds title to all the real property of the Conference.

Commitments to purchase or build shall not be made, or building operations begun, until:

1. **Property Acquisition.** Property is not to be purchased before:
  - a. The Conference is contacted.
  - b. The property is inspected (specifically including, but not limited to, an environmental study)
  - c. A title search is made
  - d. The Association Board approves the acquisition being considered
  - e. A certified appraisal is obtained
  - f. A recent ALTA survey is obtained
  - g. A commercial building inspection of any improvements on the property is performed

2. **Signing Contracts.** No Conference or Association employee, except those duly-elected officers of the Association, has any authority, either expressed or implied, to act as agent for the Conference or Association, specifically to accept or deliver deeds or other documents of title. However, duly-elected officers of the Association shall have the authority to act on behalf of the Association, in their capacity as officers.

3. **Indemnity.** Where possible, any contract of purchase in which the Association is the Buyer shall include a clause in which the Seller agrees to indemnify and hold harmless the Buyer from any damage or liability incurred by reason of any leakage of underground storage tanks, chemical contamination, or cleanup costs incurred under CERCLA, if such damage or costs were incurred by reason of petroleum or chemical contamination existing at the time of purchase and possession.

4. **Approval.** All project financial and building plans must be approved by the Association Board of Directors.

5. **Cash Requirements.** Thirty-five percent (35%) of the entire cost of the project, including initial furnishings, are in hand, in cash; provision for paying the remaining sixty-five percent (65%) must be arranged to the satisfaction of the Association Board. Land that has been paid for may be considered at cost as part of the required thirty-five percent (35%) of the project. In case of construction, the work shall proceed and financial obligation be incurred only as funds are available. The amount of the building subsidy approved by the Conference may be counted as part of the cash requirement (see Church and School Capital Subsidy – 5030).

6. **Construction in Phases.** In cases in which it is possible to occupy buildings before the project is entirely completed, authorization may be given for construction to be completed in phases, provided the project has been approved by the Association Board with the provision that the construction will not proceed except as funds are available.

7. **Borrowed Funds.** In cases where the Association Board deems it advisable, a church may be authorized to borrow up to sixty-five percent (65%) of the cost of completing the current stage of its building project, providing that a definite plan of debt service for the loan has been approved by the Association Board and guaranteed by the Finance Subcommittee.

- a. Borrowing may be for a period not to exceed fifteen (15) years unless exception is granted by the Association Board. The Southern Union Revolving Fund and the Professional and Business Association are available to provide financing for construction projects and building loans.

- b. Conference organizations shall not solicit or receive loans from church members.

8. **Levels of Authorization.** Building and financial plans for church and institutional projects shall carry the stamp of a registered architect and be submitted for approval through the Association Board according to the following plans (amount exclusive of land):

- a. The Association Board must approve all building projects.
- b. The Association Board shall forward to the Southern Union Executive Committee the approval of projects exceeding three million dollars (\$3,000,000).
- c. Projects exceeding six million dollars (\$6,000,000.00) shall not only be approved by the Association Board and the Southern Union Executive Committee but also by the North American Division Building, Borrowing, and Blueprints Committee and the North American Division Committee for Administration (NADCOA). This must be done in the early planning stage in order for the North American Division departments involved to be consulted regarding specific requirements.
- d. Formal loan requests, etc., must be in written form including a copy of the board action or business meeting action from the church board indicating the action taken by the church in its business meeting. Permanent financing requests (at the end of the project) must also be in writing to the Conference specifying the amount of permanent financing requested (up to the amount approved for the project).

9. **Insurance.**

- a. In order to receive approval for either loans or subsidies, the church must use Adventist Risk Management as their insurance provider for property, liability, and auto insurance.
- b. Builders' Risk Liability Insurance coverage for all building contractors, with a minimum of one million dollars (\$1,000,000.00) limit, and for Workers' Compensation Insurance on the employees of all contractors and sub-contractors, must be submitted for approval to the Association Board before final acceptance of building contracts can be made.

**CHURCH AND SCHOOL CAPITAL SUBSIDY**

**5030**

Revised 12/6/23

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The Conference is committed to missional growth by providing financial assistance for the building, purchase, and renovation for capital projects within the borders of its territories as defined by the Seventh-day Adventist Yearbook and owned by the Georgia-Cumberland Association of Seventh-day Adventists, Inc. ***It is the primary intent of this policy to provide a church building for congregations who previously have not had their own property to worship within and a Christian school to educate children.*** The funding for these projects will be from non-tithe sources provided for from the Operating Fund. All financial assistance is subject to the availability of funds as determined by the Vice President for Finance.

**Qualifications for assistance:**

1. Assistance is only granted to Conference organizations that are classified as a:
  - a. Church
  - b. Company
  - c. Constituent school
2. Exclusions:



- a. Mission groups are specifically excluded from consideration.
  - b. Preschool/daycare only schools are excluded from consideration.
3. No financial assistance will be granted for the value of donated labor or materials.
4. All financial assistance must be approved by the conference Finance Committee with the exception of church signs.
5. Policy will not be applied retroactively to previously approved capital projects.
6. A building application must be submitted at least two weeks prior to the next regularly scheduled Association Board (available on conference website: <https://www.gccsda.com/property-association/home>)
7. Subsidy will only be granted on projects with prior Association Board approval before purchase or beginning of building construction.
8. All square footage calculations will be based on the finished and conditioned square footage of the church or school. Unfinished basements, balconies, porches, outdoor covered areas, pavilions, and garage square footage are excluded.
9. A copy of church/school board or business meeting minutes (in English) and the voted maximum loan amount must be submitted with application. Board action must include:
  - a. Description and address of property or project.
  - b. Estimated total project cost based on estimates from independent contractors or architects.
  - c. Project funds currently on hand (pledges not included). A copy of the current local church financial statement showing the balance of the church funds and a copy of the current building fund account bank statement must be included.
  - d. An itemized list of the expenditures already incurred with dates, vendor, amounts, check numbers, and descriptions must be included.
  - e. Where required, submit a copy of architecturally-stamped plans.
10. For a church/school to receive assistance or an assistance installment, it must be:
  - a. Current in its remittances with the conference.
  - b. Must be current in its Accounts Payable to the conference.
  - c. A church/school must have participated in the previous year safety program from the conference (this includes Safety Officer, self-inspection, and safety plan).
  - d. Must have all vehicle and property insurance through ARM.
  - e. Church must be keeping church board minutes in English.
  - f. Church and/or school must be enrolled in ACH payment of remittance and ACH payment of the church or school account.

**Types of transactions for assistance to be provided:**

**1. Purchase of land**

- a. Assistance will be 20% for the first-time land purchase price limited to 10 acres.
- b. If purchasing more than 10 acres, a prorated price per acre will be established for assistance.
- c. Purchase of additional land would be at 10% of the land purchase price.
- d. Maximum assistance of \$50,000.
- e. The full conference assistance will be given at the time of the closing.

**2. Construction of a new building for use as a church or school**

- a. Assistance will be \$20 per square foot on the main floor and \$10 per square foot on the finished basement.
  - b. Total assistance will be reduced by 35% if there is a previous building to be sold.
  - c. Maximum assistance will be \$300,000.
  - d. Assistance will be given in equal installments over three years.
  - e. Assistance begins when evidence of an approved building permit is submitted to treasury department.
- 3. Construction of a new addition to a church or school building on a site with a current building**
  - a. Assistance will be \$10 per square foot.
  - b. Maximum assistance will be capped at \$100,000.
  - c. Assistance will be given in equal installments over three years.
  - d. Assistance begins when evidence of an approved building permit is submitted to treasury department.
  - e. Full assistance may be given in one installment if less than \$30,000.
- 4. Purchase of an existing building for use as a church or school**
  - a. Assistance will be \$10 per square foot for congregations who have not previously owned a building.
  - b. Assistance will be \$5 per square foot for congregations who have a previous building that they are selling.
  - c. Maximum assistance will be capped at the lower of \$200,000 or 25% of purchase price.
  - d. Assistance will be given in equal installments over three years.
  - e. First installment will be given at time of closing and applied to mortgage.
  - f. Full assistance may be given in one installment if less than \$50,000.
  - g. No assistance will be given if the intent is to demolish the building.
- 5. Assistance with a major capital renovation (no additional square footage)**
  - a. Renovation costs must be kept separate from new construction (adding square footage).
  - b. Assistance will only be granted to projects that exceed 10% of the ARM insured value of the building.
  - c. Assistance will be 10% of project cost.
  - d. Maximum assistance will be limited to \$50,000.
  - e. Assistance is only given when project is completed and final accounting submitted.
  - f. The cost of musical instruments are excluded.
  - g. If there is a loan, assistance will first be applied to the loan balance.
- 6. Assistance with replacing or building a new church sign**
  - a. Final church/school sign design must be approved by Association Management Committee.
  - b. Communications Director will approve sign to be in compliance with denominational standards.
  - c. Sign will need to include trademarked Seventh-day Adventist logo, font, name and design. The name on the church sign must be the same as the name of the church listed in eAdventist, with the possible omission of the location name.

- d. Assistance will be 50% of the sign project. Assistance will only be granted upon evidence of completed sign and evidence of cost is documented to conference treasury department.
- e. Maximum assistance will be capped at \$10,000.
- f. Full assistance will be given in one payment.

## **CONFERENCE-OWNED FACILITIES – Use by Other Organization**

**5120**

Revised 4/12/17

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When it is the desire of a congregation or institution to share an Association-owned facility with a non-Seventh-day Adventist (SDA) organization, the following steps should be taken to protect the Association:

1. Obtain a sample lease agreement from the Association Treasurer's Office.
2. The requesting congregation's tenets of faith must be in harmony with evangelical Christian concepts.
3. The religious practices of the congregation cannot be a source of embarrassment to the Seventh-day Adventist Church.
4. The use shall have the approval of the pastor and the church board.
5. The non-SDA organization shall sign a Use Agreement spelling out the terms of the use of the facilities and the agreement that the "using" organization hold the Association harmless from any liability that may result from the use of the facility. The Use Agreement should be reviewed by local legal counsel or submitted to the Conference for review prior to signing.
6. The non-SDA organization shall file with the Association annually a certificate of liability insurance indicating at least \$1,000,000 per occurrence (\$3,000,000 preferred) liability coverage, \$1,000,000 damage to rented premises coverage, and \$10,000 medical expense coverage. The certificate must name the Georgia-Cumberland Association of Seventh-day Adventists, Inc. DBA (doing business as) [local entity name] as an additional insured.

If the non-SDA organization has employees working on the Association-owned property then a certificate of workers' compensation insurance must be provided to the Association annually.

If the non-SDA organization will be using vehicles on the Association-owned property then a certificate of auto liability insurance must be provided to the Association annually.

Insurance shall be from an insurer rated A Class VII or better from A. M. Best. Coverage shall remain in force for the duration of the usage.

7. All or a portion of the property tax exemption granted by the county or city may be jeopardized if the property is not being used exclusively for tax-exempt purposes. Accordingly, for-profit organizations and individuals should not generally be allowed to rent or use the property for for-profit purposes.

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A Comprehensive General Liability Insurance blanket policy is in effect for all churches, schools, and other entities (note that daycare centers require additional coverage). It provides protection in the event of bodily injury or property damage for which the church or institution may be held liable.

**1. In Case of Accident.** The following procedure is to be followed when an accident occurs (for immediate claims support, contact the Adventist Risk Management 24/7 claims hotline at 888-951-4276):

- a. Do not admit fault for any injury incurred.
- b. Do not promise that the Conference insurance carrier will pay any bills.
- c. Give immediate care and medical assistance (if necessary) to the injured party.
- d. Explain that the accident will be reported to the insurer.
- e. Notify the Conference Treasury Department **immediately**.

f. Obtain claim forms from the Conference Treasury Department or the Adventist Risk Management website ([www.adventistrisk.org](http://www.adventistrisk.org)).

g. Complete the forms in their entirety and return them to the Conference Treasury Department.

**2. Miscellaneous Accident Coverage.**

a. Some activities are not covered under the Conference general liability insurance policy. Additional insurance coverage for these activities can be purchased from Adventist Risk Management through the Miscellaneous Accident Program (this program also offers extra, per event coverage for activities that are covered by Conference's general liability policy in order to shield the general liability policy from premium increases). Contact the Conference Treasury Department for a current list of activities requiring additional coverage.

b. Miscellaneous Accident Coverage can be purchased from Adventist Risk Management by contacting the Conference Treasury Department for an application or by visiting the ARM Travel Hub at [travel.adventistrisk.org](http://travel.adventistrisk.org). The application includes the premium rates and applications on the Travel Hub can be paid directly to ARM.

**1. Registration.** All motor vehicles owned and operated by churches, schools, and other entities of the Georgia-Cumberland Conference are to be registered in the name of the local church, school, or other entity and never in the name of a private owner.

**2. Business Auto Coverage.** These motor vehicles must only be insured through the commercial/business auto insurance coverage of the Conference. The local church, school, or other entity pays the premiums and deductibles. Any change in vehicles, new or used, including their usage, is to be reported to the Conference Treasury Department immediately.

**3. Use of Buses and Vans**—In the interest of safety, denominational organizations shall not purchase, lease, rent or use fifteen-passenger vans, modified fifteen-passenger vans, or pre-1977 buses, for sponsored activities under any circumstances.

All Georgia-Cumberland Conference (GCC) entities (schools, churches, clubs, ministries, etc.) will only operate vehicles in conformity to all applicable local, state, and federal laws. Drivers *must* ensure proper seat belt use by all occupants at all times.

Vans may only be driven by church-approved drivers 21-years old and older (25-years old and older preferred). Drivers must have completed a current Adventist Screening Verification including the Motor Vehicle Record.

a. **Large Vans.** No vans manufactured or equipped with seating for more than 12 occupants, regardless of the number of seats installed, shall be utilized (utilized = owned, rented, leased, volunteered, or borrowed) for use by GCC entities, unless equipped with dual (four) rear wheels *and* a raised roof. Acceptable examples would be mini-buses, Ford Transit vans with factory dual rear wheels, Turtle-Top Conversions, etc. If not clearly in compliance, entity must seek guidance from GCC before utilizing the vehicle.

No full-size vans manufactured before 2015 shall be utilized by GCC entities, unless such vans are a part of a fleet which is professionally serviced and maintained. Examples of approved vans would be hired shuttle services, Southern Adventist University Transportation vehicles, and commercially-rented vehicles. Privately-owned vehicles which are part of a car-sharing marketplace do NOT qualify as a commercially-rented vehicle and may not be utilized unless they meet the standards outlined above.

Vans manufactured after 2015 with the capacity from the factory for up to 12 seats may be utilized by GCC entities.

b. **Vans with a Capacity for Less than 12 Passengers.** Care should be taken in the selection of vans with a capacity of less than 12 passengers for regular use. The specific model's safety features, safety data from crash tests, and accident/injury data, where available, should be taken into consideration. Newer vans generally have additional safety features and should be preferred.

c. **Vans and Trailers.** Trailers shall not be towed by any van carrying passengers other than the driver and one additional adult.

Any van utilized by a GCC entity for towing must also conform to the criteria for GCC-acceptable passenger vehicles.

Gross Trailer Weight (GTW), which includes the trailer and contents, must not exceed the tow vehicle's manufacturer-specified towing or axle limits, and the combined weight of the tow vehicle (including contents/passengers) and the GTW must not exceed the Gross Combined Weight Rating (GCWR) of the tow vehicle.

Trailers must be loaded with proper weight distribution for safe operation.

**4. Weight Limits for Vehicles and Trailers**—The weight of passengers and/or cargo in approved vehicles or trailers shall not exceed the manufacturer's guidelines for gross vehicle weight and towing capacity.

**5. Authorized Drivers.** Driver Questionnaires must be completed annually by all drivers for church, school, or other entity functions. The local church, school, or other entity board or designated committee is to annually review all Driver Questionnaires and approve a list of Authorized Drivers. Drivers must meet the following qualifications:

a. The minimum age for drivers is twenty-one (21) years.

b. Each driver must be properly licensed and have proper insurance in force. In addition, each driver must have an acceptable record of a combination of not more than two traffic citations and no at-fault accidents in the last three (3) years.

c. No vehicle is to carry more than the official rated load capacity, and all passengers must wear seat belts. No double-belted is allowed. Violations of this policy could result in insurance refusing to pay claims.

d. Adventist Risk Management recommends that volunteers have at least \$100,000/\$300,000 liability coverage. Local entities must satisfy themselves that drivers have at least state-mandated minimum automobile liability and medical payments insurance and a valid driver's license. The vehicle owner's auto liability insurance policy will be primary coverage in the case of an accident and the Conference auto liability insurance policy will be secondary once the owner's policy limits are reached.

6. **Claims.** Place all claims with the Conference Treasury Department as soon as possible. For immediate claims support, contact the Adventist Risk Management 24/7 claims hotline at (888) 951-4276. Police reports should be obtained for auto accidents, thefts, or vandalism, when possible.

7. **Use of Private Vehicles.** All vehicles owned by private parties and used in church and/or school transportation (including Pathfinders and Adventurers) must contain proof of insurance. Drivers must have a valid Driver's License. See NAD Policy for further information. The vehicle owner's auto liability insurance policy will be primary coverage in the case of an accident, and the Conference auto liability insurance policy will be secondary once the owner's policy limits are reached.

## PROPERTY INSURANCE COVERAGE

5250

Revised 4/12/17

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All church, school, and other entity properties shall be adequately covered with fire and extended coverage insurance through Adventist Risk Management. Coverage should be on an all-risk replacement cost basis. The local church board or institution is responsible for obtaining adequate coverage through the Conference Treasury Department. The payment of the premium and deductibles should be part of the church, school, or other entity's operating budget. For most claims the property insurance deductible is \$2,500. The church, school, or other entity is responsible for paying the first \$1,000 of the deductible and the Conference will pay the rest, up to the \$2,500 limit. Some claims, such as damage from flood or earthquakes, carry a higher deductible (usually \$25,000). For flood claims, the church, school, or other entity is responsible for the first \$12,500 and the Conference will pay the rest, up to the \$25,000 limit.

1. **Insurance Company.** All properties, titled in the name of the Georgia-Cumberland Association shall be insured with Adventist Risk Management. This coverage is handled through the Conference Treasury Department and the premiums are billed annually to the churches, schools, and other entities.

2. **Additional Coverage.** It is the responsibility of the local church, school, or other entity to inform the Conference Treasury Department immediately of new buildings, additions, unusual expensive property content, and other properties that would require additional coverage.

3. **Cancellation.** Cancellation of all or a portion of the policy is made when there is a sale or part of the property is destroyed.

4. **Coverage When Renting Other Facilities.** When renting facilities from other organizations, this policy provides contents coverage, when requested, that includes coverage for theft of offerings. The Conference Treasury Department should be notified immediately following a claimable event.

5. **Claims.** Guidelines for placing claims for property damage. (For immediate claims support, contact the Adventist Risk Management 24/7 claims hotline at [888] 951-4276):

- a. Notify immediately the Conference Treasury Department of any loss incurred.
- b. Obtain claim forms from the Conference Treasury Department and make sure they are fully completed.
- c. Submit claims to the Conference Treasury Department within thirty (30) days of the loss event.
- d. Attach to claim form pictures of damages, receipts of replacement costs, a police report (if applicable), and any other relevant information.
- e. If the property requires immediate remediation to prevent further damage, pictures should be taken of all damage prior to any work being done so that the insurance adjuster can make an adequate determination of the value of the loss. Once pictures are taken, remediation should begin immediately to prevent further damage to the property. The Conference has a preferred service agreement with ServPro of Chattanooga, which gives priority to requests from Conference entities. Conference entities are not required to use ServPro of Chattanooga. To contact ServPro of Chattanooga, call (423) 326-1406 and state that the organization is a Georgia-Cumberland Conference entity. ServPro of Chattanooga can contact local subcontractors throughout the Conference's territory to perform work for any Conference entity.

## **VOLUNTEER ACCIDENT INSURANCE**

**5370**

Revised 4/12/17

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To protect individuals who donate their time to the many organizations of the Georgia-Cumberland Conference, a Volunteer Labor Accident Insurance Policy is purchased annually, that provides some medical expense coverage on a secondary basis.

This supplemental insurance coverage does not apply to employees of the Conference who receive compensation. It is limited strictly to volunteer laypersons who perform this work without financial remuneration.

- 1. Volunteers should be approved by the local church board.
- 2. Accident/injury must be directly related to an assigned volunteer task in order to be covered.
- 3. Volunteer tasks must be age appropriate. Children should be closely supervised when volunteering.

4. Volunteer Labor Accident Insurance is secondary coverage to any personal health insurance coverage. A claim should first be filed with the individual's personal health insurance and then itemized bills for copays and deductibles should be submitted to the Conference for payment through the Volunteer Labor Accident Insurance policy.

## **PROMOTIONAL MINISTRIES**

**5340**

Revised 4/12/17

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Pastors are advised to use caution when inviting or accepting invitations by individuals or groups who request to come to their churches to put on programs, either for personal benefit or for the purpose of raising funds for specific ministries. Pastors are urged to substantiate that the personal aims and purposes

of the presenters and of the ministries they foster are consistent with the aims, purposes, and the standards of the Seventh-day Adventist Church.

It is recommended that before such speakers or programs are presented, that the host church enter into an agreement as to the fee to be paid and the process to be followed in disseminating information regarding the represented ministries.

## **RELIGIOUS LIBERTY LITIGATION**

**5180**

Revised 4/12/17

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There are instances when Seventh-day Adventists find themselves in difficulty because of their religious conviction, or because of their Christian witness, in such areas as:

1. Sabbath observance
2. Labor union membership and support
3. School attendance problems
4. Unemployment compensation
5. Conflicts between personal religious convictions and changing laws
6. Missionary literature distribution
7. Sale of literature produced by denominational publishing houses and sold through recognized channels of distribution

Because legal action in certain areas of Church work may affect the future of the entire Church work in North America, it is recommended that before initiating litigation on any case in the categories listed above, that local churches or individual church member(s) seek counsel and approval from the Georgia-Cumberland Conference, the Southern Union Conference, and the General Conference.

For further information, contact the Southern Union Public Affairs and Religious Liberty (PARL) Director.

## **VACATION BIBLE SCHOOL – SUBSIDY**

**5360**

Revised 4/12/17

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The Children's/Junior Youth Department will grant a monetary subsidy on VBS materials purchased to conduct a Vacation Bible School Program.\*

To qualify for this subsidy, the church is asked to submit the following reports to the Children's/Junior Youth Department by the dates listed on the subsidy request form.

1. VBS Subsidy Request form (must be signed by pastor).
2. Copy of VBS receipts.
3. Copy of completed NAD VBS report.

\* The subsidy amount will be determined by the number of churches that submit all requested information by the designated deadlines (regular US postage, or UPS ground service, Special Handling, Overnight, or Express Day services are not included in this subsidy and are the financial responsibility of the local church).