

# First Presbyterian Church of Santa Fe

## Special Purpose Funds

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# Appendix - Financial Policies Manual

## Special Purpose Funds

As described in more detail in the Financial Policies Manual, First Presbyterian Church of Santa Fe (FPC) maintains separate accounts called Special Purpose Funds, which include Donor Restricted Funds, Session Designated Funds, and special accounts for donations collected on behalf of PC(USA) or the Santa Fe Presbytery. The general intent of these is to ensure that restricted donations are expended for the purposes intended by the donors, by informing donors and others of the amounts collected and expended from such Funds. Expenditures from these funds follow all policies in the Financial Policies Manual (e.g., Conflict of Interest, Internal Controls, etc.).

Special Purpose Funds are approved by the Session or its designee, and procedures and forms used are provided in the Manual. This Appendix sets forth descriptions of the Special Purpose Funds currently maintained by FPC. This document is updated regularly as these Funds are created or closed.

The Special Purpose Funds are listed below, and the type of fund is indicated as Liability (L), Donor Restricted (DR) or Session-Designated (SD). Funds are organized by Account Code and linked to the fund description.

### PC(USA) Special Offerings

- 22110 · One Great Hour of Sharing (L)
- 22120 · Pentecost Offering (L)
- 22130 · Peace & Global Witness Offering (L)
- 22140 · Christmas Joy Offering (L)
- 22150 · Thank Offering (Presbyterian Women) (L)
- 22180 · PC(USA)/Presbyterian Special Offerings

### Facilities / Physical Plant

- 32100 · Building Reserve Fund (DR)
- 32200 · Building Maintenance Fund (DR)
- 32500 · Columbarium Fund (DR)

### Mission and Social Justice

- 33100 · General Mission Fund (DR)
- 33200 · Creation Care Fund (DR)
- 33300 · Roof Top Garden Fund (DR)
- 33400 · People in Mission Fund (DR)
- 33500 · Cuba Fund (DR)
- 33600 · Benevolence Fund (DR)

33650 · Jameson Benevolent Ministry (SD)  
33660 · Homelessness and Hunger (DR)  
33700 · Emergency Offerings Fund (DR)  
22200 · Miscellaneous Other Charities (L)

Child Development Center

34100 · CDC Support & Spec Proj (DR)  
34150 · CDC General Fund (SD)  
34200 · CDC Scholarship Fund (DR)  
34400 · Buttrey CDC Fund (DR)

Music, Art and Worship

35100 · Genl Music Fund (DR)  
35150 · Benson Music Fund (SD)  
35160 · L Babcock Music Fund  
35200 · Organ Maint Fund (DR)  
35300 · Chancel Choir Fund (DR)  
35400 · Chancel Bells Fund (DR)  
35500 · Piano Practice Donations (DR)  
35600 · Recital / Concert Fund (DR)  
35700 · Music Director Cont Ed (SD)  
35800 · L Raney Fund (DR)

Christian Ed Funds

36100 · CE Equipment Fund (DR)  
36200 · Children's Program (DR)  
36300 · Youth Program (DR)  
36500 · Adult Education Fund (DR)

Congregational Care

37100 · Congreg Emergency Assist (DR)  
37200 · Second Family (DR)  
37400 · Deacons Fund (DR)  
37500 · Prayer Shawl Fund (DR)

Other Funds

38100 · Ministry Support (DR)  
38200 · Pastor Housing (SD)  
38250 · Pastor Continuing Ed Fund (DR)  
38300 · FPC Memorial Gift Fund (SD)  
38410 · 150th Celebration (SD)  
38600 · Technology Fund (DR)  
38800 · EarthKeepers 360 (DR)

# PC(USA) Special Offering Accounts

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## *One Great Hour of Sharing*

Account Number 22110

Liability Account (L)

Most congregations receive One Great Hour of Sharing on Easter Sunday, Passion/Palm Sunday or both, while many receive it throughout Lent.

Monies from One Great Hour of Sharing annual offering shall be collected in this account until disbursed to Mission Treasury of the Presbytery of Santa Fe for national use. In accordance with the FASB Accounting Standards Codification (ASC), FPC treats the donations as revenue. FPC then immediately expenses the amount by creating a payable in this liability account.

A gift to One Great Hour of Sharing enables the Church to share God's love with our neighbors-in-need around the world by providing relief to those affected by natural disasters, providing food to the hungry, and helping to empower the poor and oppressed.

The four Church-wide Special Offerings of the Presbyterian Church (U.S.A.) are a collective witness to Jesus Christ's love for the whole church. The Christmas Joy Offering, One Great Hour of Sharing, Pentecost Offering and Peace & Global Witness Offering play an important role in defining what it means to be a connectional church. Over the years these offerings have provided ways for individuals and congregations to join together with each other and in partnership with other Christians in responding to a variety of concerns.

Fund is under the auspices of the Mission and Justice Committee and the Treasurer.

Funds are paid out promptly.

Approved: \_\_\_\_\_

Amended: \_\_\_\_\_

## PC(USA) Special Offering Accounts (continued)

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### ***Pentecost Offering***

Account Number 22120

Liability Account (L)

The Pentecost Offering is traditionally received on the day of Pentecost. Monies from the annual Pentecost (Witness) Offering shall be kept in this account until 60% has been disbursed to the Mission Treasury Service of the Presbytery of Santa Fe. The remaining portion (40%) is retained for local mission activities. The Mission and Social Justice Committee determines the local mission activity. In accordance with the FASB Accounting Standards Codification (ASC), FPC treats the donations as revenue. FPC then immediately expenses the full amount by creating a payable in this liability account for both the 60% and the 40% until both portions are paid in full.

Currently a gift to the Pentecost Offering helps the Church encourage, develop, and support its young people, and also address the needs of at-risk children. 40% of the Pentecost offering can be retained by individual congregations wanting to make an impact in the lives of young people within their own community. The remaining 60% is used to support ministries of the Presbyterian Mission Agency (Information from GA Website 2016).

The four Church-wide Special Offerings of the Presbyterian Church (U.S.A.) are a collective witness to Jesus Christ's love for the whole church. The Christmas Joy Offering, One Great Hour of Sharing, Pentecost Offering and Peace & Global Witness Offering play an important role in defining what it means to be a connectional church. Over the years these offerings have provided ways for individuals and congregations to join together with each other and in partnership with other Christians in responding to a variety of concerns.

Fund is under the auspices of the Mission and Justice Committee and the Treasurer.

All funds are paid out promptly.

Approved: \_\_\_\_\_

Amended: \_\_\_\_\_

## PC(USA) Special Offering Accounts (continued)

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### ***Peace and Global Witness Offering***

Account Number 22130

Liability Account (L)

This offering is collected in October. Monies from the annual Peace and Global Witness Offering shall be kept in this account until 75% is disbursed to the Mission Treasury Service of the Presbytery of Santa Fe. PC(USA) policy permits the Church to retain 25% of the offering for local mission activities. The Mission and Social Justice Committee determines the local mission activities. In accordance with the FASB Accounting Standards Codification (ASC), FPC treats the donations as revenue. FPC then immediately expenses the full amount by creating a payable in this liability account for both the 75% and the 25% until both portions are paid in full.

The former Peacemaking Offering has been transformed into the Peace & Global Witness Offering. This new Offering has a greater global reach, a more significant impact, and brings peace to people through Christ.

The Peace and Global Witness Offering is received during the October Season of Peace, which ends on World Communion Sunday. A gift to the Peace & Global Witness Offering enables the church to promote the Peace of Christ by addressing systems of injustice across the world. Individual congregations are encouraged to utilize up to 25% of this Offering to sustain their local peacemaking ministries (Information from GA Website 2016).

The four Church-wide Special Offerings of the Presbyterian Church (U.S.A.) are a collective witness to Jesus Christ's love for the whole church. The Christmas Joy Offering, One Great Hour of Sharing, Pentecost Offering and Peace & Global Witness Offering play an important role in defining what it means to be a connectional church. Over the years these offerings have provided ways for individuals and congregations to join together with each other and in partnership with other Christians in responding to a variety of concerns.

Fund is under the auspices of the Mission and Social Justice Committee and the Treasurer.

All funds are paid out promptly.

Approved: \_\_\_\_\_

Amended: \_\_\_\_\_

## PC(USA) Special Offering Accounts (continued)

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### *Joy Offering*

Account Number 22140

Liability Account (L)

The Joy Offering is traditionally received during the Christmas/Advent Season.

Monies from Joy Offering shall be collected in this account until disbursed to Mission Treasury Service of the Presbytery of Santa Fe for national use. In accordance with the FASB Accounting Standards Codification (ASC), FPC treats the donations as revenue. FPC then immediately expenses the amount by creating a payable in this liability account.

A gift to the Joy Offering helps provide financial assistance to current and former church workers and their families and also enables deserving students to attend Presbyterian-related racial ethnic colleges and schools, such as Menaul School in Albuquerque (Information from GA Website 2016).

The four Church-wide Special Offerings of the Presbyterian Church (U.S.A.) are a collective witness to Jesus Christ's love for the whole church. The Christmas Joy Offering, One Great Hour of Sharing, Pentecost Offering and Peace & Global Witness Offering play an important role in defining what it means to be a connectional church. Over the years these offerings have provided ways for individuals and congregations to join together with each other and in partnership with other Christians in responding to a variety of concerns.

Fund is under the auspices of the Mission and Social Justice Committee and the Treasurer.

All funds are paid out promptly.

Approved: \_\_\_\_\_

Amended: \_\_\_\_\_



## PC(USA) Special Offering Accounts (continued)

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### ***Thank Offering (Presbyterian Women) Fund***

Account Number 22150

Liability Account (L)

Presbyterian Women (PW) is an independent organization within PC(USA) of more than 300,000 women. The programming and resource options offer women a variety of ways to live out their faith in an inclusive, caring community. PW groups can choose to support the PW purpose in any way, so PW groups may look very different from one synod to the next, or even one circle to the next within the same congregation.

The offering is collected annually in the fall. It funds projects such as agricultural development, childcare, community organization, criminal justice, drug counseling, economic justice, elderly care, employment training, homelessness, literacy, violence and women's concerns. At least 40% supports health ministries throughout the world. The remaining 60% supports new creative ideas for mission. In accordance with the FASB Accounting Standards Codification (ASC), FPC treats the donations as revenue. FPC then immediately expenses the amount by creating a payable in this liability account.

This Fund is under the auspices of the Treasurer and the Treasurer of the FPC Presbyterian Women.

All funds are paid out promptly.

Approved: \_\_\_\_\_

Amended: \_\_\_\_\_

## PC(USA) Special Offering Accounts (continued)

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### ***PC(USA)/Presbytery Special Collections***

Account Number 22180

Liability Account (L)

From time to time, the PC(USA) or the Presbytery of Santa Fe will ask churches to have a special collection, usually for disaster relief in some part of the region, nation or world. Monies donated for such causes shall be collected in this account until disbursed by the Mission Treasury of the Presbytery of Santa Fe.

In accordance with the FASB Accounting Standards Codification (ASC), FPC treats the donations as revenue. FPC then immediately expenses the amount by creating a payable in this liability account.

This Fund is under the auspices of the Treasurer and Mission and Social Justice.

All funds are paid out promptly.

Approved: \_\_\_\_\_

Amended: \_\_\_\_\_

# Facilities / Physical Plant Special Purpose Funds

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## ***Building Reserve Fund (2020)***

Account Number 32100

Donor Restricted Fund (DR)

### *Purpose:*

- To fund costs of necessary capital and other major facility repairs, maintenance, and replacements.
- To acquire long-term parking for the Church, as funding may permit and with approval of the Session.

### *Initial funding level:*

\$497,773.59

### *Initial source of funding:*

The Building Reserve Fund (2020) was funded from two sources:

- The proceeds remaining in the Great History, Bold Future (GHBF) Fund and allocated to major building expenses and parking expenses at the end of the GHBF Campaign; and
- The proceeds remaining in the NFSP (National Fund for Sacred Spaces) Fund, after that Fund had been used to meet the NFSP requirement of a matching contribution as a condition of being awarded the NFSP grant awarded in 2019.

Both sources consisted of donations from various individuals, mostly members of the congregation, for the purpose of funding major repairs, replacements, and refurbishment of the FPC building and its fixed infrastructure.

### *Name(s) and contact information on donor(s), if any:*

Various, on file with FPC Clerk of Session.

### *Identification and location of pertinent Gift Instrument or Church Solicitation:*

Various materials distributed to the FPC Congregation, including the GHBF and the NFSP Fund Description Documents.

*Other pertinent information on source or circumstances of the creation of the Special Purpose Fund:*

### History and Purposes of the Building Fund (2020)

The Building Reserve Fund (2020) is established in part to replace the preexisting Donor Restricted Building Reserve Fund, which was exhausted in 2020. The latter Fund was originally established in 2006 with funds left over from the construction of the 3-story administrative annex of the Church and the refurbishment of the sanctuary. It was used to pay for repairs, maintenance, and replacement of FPC facilities that could not be readily funded out of the annual operating budget. It was not limited to major or capital expenditures.

The GHBF Fund was established to hold funds donated in response to the Great Heritage Bold Future Campaign of 2016-2021. The proceeds of that Campaign were intended to be allocated 50% to major building needs, 25% to the acquisition of long-term parking privileges; and 25% to a CDC scholarship Fund and to support of the Adelante program of Santa Fe Public Schools.

Two developments that occurred shortly after launching the GHBF Campaign caused the Session to revise the purposes of the Campaign.

First, there arose unexpectedly an opportunity to apply for a matching grant from the National Fund for Sacred Places (NFSP), for the purpose of refurbishing the historic Sanctuary and related supporting infrastructure in the Annex. That caused the Session to create a separate NFSP Fund for the purpose of separately accounting for and tracking donations solicited to meet the requirements of the NFSP, which donations were ultimately matched by NFP at the ratio of 1/2 to result in a \$230,000 grant to FPC.

Secondly, with the flurry of new construction in the FPC neighborhood, no opportunities could be identified to acquire long-term parking privileges in the foreseeable future. Also, before it became apparent that the NFSP grant would be awarded, the GHBF campaign pledges and collections suggested that we would reach only about half of the amount recommended to us as being necessary to support major building expenses over the nominal 10-year coverage of the GHBF campaign.

As a result, the Session decided to combine the proceeds of the building and parking components of the GHBF campaign into a single Building Reserve Fund (2020). This was done after consultation with the Congregation by various communications, and encountering no opposition. Also, the remaining funds in the NFSP Fund, which were in excess of the amount necessary to match the NFPS grant, were transferred into the new Building Reserve Fund (2020).

Consequently, the new Building Reserve Fund (2020) was established in December 2020, with an initial funding amount of \$497,773.59.

Other details regarding the administration of the now-inactive NFSP and GHBF Funds may be found in the Fund Descriptions for those Funds, and in the grant agreement entered into between FPC and NFSP.

*Proposed sources of subsequent or continuing funding, if any:*

The Building Reserve Fund (2020) will remain open to further donations indefinitely, for as long as it remains a viable source of funding for major building repairs, replacements or refurbishments.

*Responsible FPC employee or Committee having expenditure authority:*

The Facilities Committee is authorized by the Session to approve expenditures from the Fund.

Date of Session approval: March 17, 2021

Clerk of Session: Judi Haines

Date: Posted online March 29, 2021

## Facilities / Physical Plant Special Purpose Funds (continued)

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### ***Building Maintenance Fund***

Account Number 32200

Donor Restricted Fund (DR)

This Fund collects contributions donated to support costs of general purchase, repair and maintenance of Church facilities, equipment, furnishings, and landscaping and grounds maintenance. Donations for specific purposes within this category will be accepted and honored.

This Fund may be used to cover costs of routine repairs or maintenance that are not covered by the Building Reserve Fund, as well as costs that could be covered by the Building Reserve Fund. In the case of the latter, this Fund will ordinarily be used before turning to the Building Reserve Fund.

Fund is under the auspices of the Facilities Committee.

Approved: February 18, 2015

Amended: \_\_\_\_\_

## Facilities / Physical Plant Special Purpose Funds (continued)

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### ***Columbarium Fund***

Account Number 32500

#### Donor Restricted Fund (DR)

This Donor Restricted Fund is the result of a donation by Virginia and Philip Fisher, as described by the memorandums of Charlie Stringfellow, dated April 14 and May 10, 2011.

This Restricted Fund is intended to pay for the construction and maintenance of columbarium(s) to provide inurnment of cremated remains as stipulated in the Columbarium Policy. The Columbarium Committee will manage the operation of the columbarium. All monies received from the purchase of the right to inurnment will be deposited to the Fund. Columbarium Committee authorization shall be required for any disbursement of monies to cover operating expenses, or for completion of design and/or construction beyond phases one and two.

The intent of the Columbarium Committee is that 20% of the monies received each year shall be retained to cover operating expenses of the Columbarium. The remaining 80% will be used as needed for completion of the continued design and construction of the Columbarium, or if not needed may be released by the Committee for general Church operating expenses. By June 30 of each calendar year, the Columbarium Committee will determine the amount of funds that can be used for projects or purposes designated by the Session.

However, when 75% of the available spaces have been purchased, monies from all subsequent sales shall be retained until an adequate amount is available for the cost of purchasing and installing an additional Columbarium phase. Monies may also be received from the purchase of spaces/niches in the new unit before it is built.

In addition to sales proceeds, contributions to the Fund may be accepted. The Committee may retain such contributions or release them for Church purposes as designated by the Session.

Fund is under the auspices of the Columbarium Committee.

Approved: \_\_\_\_\_ Amended: \_\_\_\_\_

# Mission and Social Justice Special Purpose Funds

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## ***General Mission Fund***

Account Number 33100

Donor Restricted Fund (DR)

This Donor Restricted Fund was formerly named Peace and Justice and is now named the General Mission Fund. The PC(USA) accounts no longer transfer monies to this Fund; instead the PC(USA) accounts are handled by the Treasurer in consultation with the Chair of the Mission and Social Justice. The 25% that needs to be distributed locally is paid directly out of the Peace and Global Witness Offering Fund, Account Number 22130.

The purpose of the General Mission Fund is to support programmatic mission activities of the Church, including, for example, the funding of local charities, allocations of start-up funding for special mission projects, and the support of Presbytery or PC(USA) national or international activities.

The primary source of money for this Fund consists of donations earmarked for Mission.

Fund is under the auspices of the Mission and Social Justice Committee.

Approved: \_\_\_\_\_ Amended: \_\_\_\_\_



## Mission and Social Justice Special Purpose Funds (continued)

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### ***Creation Care Fund***

Account Number 33200

Donor Restricted Fund (DR)

This Fund originated from a special called meeting (October 28, 2007) of the Congregation, which was to hear the report of the Second Capital Campaign Mission Component Committee and approve the remaining two projects for mission funding. The Congregation acted to designate \$37,500 to **Caring for God's Creation** through providing \$18,000 to Habitat for Humanity to provide "green" plans, material and equipment for one house; \$1,500 for Educational Curriculum materials to begin the educational process in FPC; and \$18,000 to provide a **roof-top garden** on the church's education and administration building to give children and adults hands-on experience with Creation Care skills and methodologies.

The Creation Care Fund was initially created by the Session in 2008 with funds available from the Mission component of the Second Capital Campaign, in particular funds remaining after the creation of the Rooftop Garden. Its purpose is to act as a resource to and educate members of FPC and the community on issues of environmental sustainability and responsible food production and consumption. It also promotes environmental awareness in the areas of worship, education, outreach and facility management activities.

The Fund is currently used to cover costs of annual membership dues of the PC(USA) Earth Care Congregations Network. It also covers dues of NM Power and Light, a local network of NM faith-based environmental advocacy groups that is part of a larger national organization known as Interfaith Power and Light, which promotes energy conservation and efficiency efforts among faith-based organizations, along with other environmental awareness programs related to renewable energy, global warming, and environmental stewardship in general.

The Fund is also available to support the Rooftop Garden Fund as needed.

The Fund accepts gifts from FPC Members and others, and with Session approval solicits grants.

The Fund is under the auspices of the Creation Care Committee, which shall report Fund transactions to the Mission and Social Justice Committee in a timely manner.

Approved: \_\_\_\_\_

Amended: \_\_\_\_\_

## Mission and Social Justice Special Purpose Funds (continued)

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### ***Rooftop Garden Fund***

Account Number 33300

Donor Restricted Fund (DR)

The Rooftop Garden Fund was initially created in 2007 with funds available from the Mission component of the Second Capital Campaign (see minutes of Congregational meeting of Oct. 28, 2009). It supports the maintenance of a Rooftop garden during the summer months. The Rooftop garden has converted what would otherwise be a relatively utilitarian rooftop area to a quiet and attractive garden patio located high above street level. Its purpose is to give children and adults hands-on experience with Creation Care skills and methodologies. It also serves to enrich the worship services held on the roof during the summer months and provides an attractive outdoor space for the CDC children to eat lunch and for small groups to meet outdoors. It has also been used for special events, including a wedding and a CDC kindergarten graduation.

The Fund is sustained by occasional funding from the Creation Care Committee as well as gifts that cover the costs of plant materials, planting soil, and irrigation and planter box supplies.

The Fund is under the auspices of the Rooftop Garden Committee, which shall report Fund transactions to the Mission and Social Justice Committee in a timely manner.

Approved: \_\_\_\_\_

Amended: \_\_\_\_\_

## Mission and Social Justice Special Purpose Funds (continued)

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### ***People in Mission Fund***

Account Number 33400

Donor Restricted Fund (DR)

The People in Mission Fund provides a means by which our mission programs can interactively share with others and they with us the gospel of Christ in the world on a one to one basis, emphasizing inspiration by the Holy Spirit. Activities are intended to raise the consciousness of the congregation through a long-term program that will foster education and experience in worldwide mission.

The People in Mission Fund was established to support global mission activities of First Presbyterian Church of Santa Fe through:

1. Support of church members who wish to expand understanding of others, do work projects or volunteer in mission; or, short term fraternal workers engaged in activities in the US or globally. Upon their return they interpret their respective experiences to further educate and involve the congregation.
2. Support of representatives of the national and international church to visit our community to share about the work, experience and challenges in their home situation.

With Session approval, at least once each year, this Fund will be put before the Congregation (in the Church newsletter, in the bulletin, and with a Church in Ministry Moment in Worship) as an opportunity for directed giving.

Fund is under the auspices of the Mission and Social Justice Committee, which maintains guidelines and application forms for prospective participants.

Approved: \_\_\_\_\_ Amended: \_\_\_\_\_

## Mission and Social Justice Special Purpose Funds (continued)

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### ***Cuba Fund***

Account Number 33500

#### Donor Restricted Fund (DR)

The Cuba Fund is a Donor Restricted Fund for the purpose supporting FPC's sister church, Sagua La Grande Presbyterian Church (SLG), along with the Presbyterian Synod of Cuba. It is funded by donations from members and friends of FPC.

FPC is involved in two partnerships relating to Cuba:

- FPC has a written partnership agreement with the Sagua La Grande Presbyterian Church (SLG).
- The Santa Fe Presbytery also maintains a separate partnership with the Synod of Cuba (equivalent to our Presbyterian General Assembly). The Synod distributes funds it receives primarily to Cuban Presbyterian churches that do not have a partnership arrangement with a U.S. church, or are in particular financial need. It also supports visiting Presbyterians by assisting with the planning of group trips to Cuba, providing logistic support in Cuba, and providing dormitory housing in Havana.

An annual Special Offering for Cuba is collected, usually in the spring. By agreement with the Santa Fe Presbytery, FPC collections are allocated 75% to SLG and 25% to the Synod. Collected funds are ordinarily transmitted through the Presbytery of Santa Fe.

Funds are carried over from year to year and are disbursed as scheduled by discussions among FPC and the Santa Fe Presbytery.

The Fund also pays for FPC's annual membership dues for PCUSA's Cuba Partnership Network.

With Session approval, at least once each year, the Fund will be put before the congregation (in the church newsletter, in the bulletin, and with a Church in Ministry Moment in Worship) as an opportunity for directed giving.

The Fund is under the auspices of the Mission and Social Justice Committee and is open to contributions at any time.

Approved: October 15, 2014

Amended: January 2023

## Mission and Social Justice Special Purpose Funds (continued)

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### ***Benevolence Fund***

Account Number 33600

Donor Restricted Fund (DR)

This is a Donor Restricted Fund that supports benevolent financial assistance to individuals and families in need in the Santa Fe area who are not Members of the Church. (Assistance to Members of the Church is supported primarily by the Pastor's discretionary account and the Congregational Emergency Assistance Fund, although funds may be disbursed from the Benevolence Fund for this purpose if such other sources are insufficient).

The Fund accepts donations from Members and friends, and special offerings as authorized by the Session.

The Fund is under the auspices of the Benevolence Committee, which consists of the Pastor, a representative of the Mission and Social Justice Committee, and an ordained Deacon and an ordained Elder appointed by the Session. Guidance on use of the Fund is set forth in the Benevolence Policy (Section VIII).

Approved: \_\_\_\_\_

Amended: \_\_\_\_\_

## Mission and Social Justice Special Purpose Funds (continued)

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### ***Jameson Benevolent Ministries Fund***

Account Number 33650

Session Designated Fund (SD)

The following history is taken from the Administration Committee Report (May 1, 2011), and email exchanges within the Administration Committee and with consultation of Ken Bateman of the Ad Hoc committee set up to investigate the status of the Jameson Trust.

“In April 1999, Frances Jameson created a family trust (Century Trust) with a charitable remainder trust to be administered for the benevolent purposes of several Presbyterian entities. Following the death of the family annuitant, the Trustee, Century Trust, continued to administer the trust for the charitable beneficiaries. In 2010, the Trustee declined to continue management of the trust account. The remaining trust assets were divided among the three beneficiary-churches removing the initial trust limitations as a benevolent programs trust. FPCSF received a distribution in the amount of \$139,036.85. After accounting for the yearly payment to FPC, the remaining balance of \$121,536.85 was deposited in the Covenant Trust Fund (CTF) for "future distribution and budget deficit management," per the action of Session [Jan 20, 2010].

During the 2011 budgeting process, Session approved the continued allocation of the \$17,206 from the Trust. However, after reconsideration of the original trust documents and communications with Century Trust, Session determined that in the future the trust should be administered in line with the distribution plan as set forth in those documents. Thus, Session classified \$121,536.85 (plus any accruing interest and market value) as the 'Initial Value' of the Fund. A fixed amount of \$5,000 instead of the 5% noted in the Initial Jameson Trust Document, will be distributed each year from the fund, with the proceeds used for the benevolent ministries of the church.”

Per the Administration Committee’s recommendation of May 1, 2011, on May 18, 2011, the Session approved the motion to include the Jameson Benevolent Fund in the Restricted Funds document, with Session direction that future use be limited to \$5000 per year for inclusion in the Church’s annual budget for benevolent purposes, unless and until subsequent Session action directs other considerations and/or disbursements.

Fund is under the auspices of the Session (Clerk of Session). Principal is held in investments and income accrues to the Fund.

Approved: \_\_\_\_\_

Amended: \_\_\_\_\_

## Mission and Social Justice Special Purpose Funds (continued)

### ***Homelessness and Hunger Fund***

Account Number 33660

Donor Restricted fund

The purpose of this fund is to provide additional support for alleviating critical community problems of homelessness and hunger. It is expected that these funds will be used to address urgent, unanticipated needs from situations such as natural disasters, fire, crime, sudden financial setbacks, etc., and thus used in addition to standard budgeted donations.

Generally, the funds will be distributed to other local nonprofit organizations meeting these needs but could be directed to an individual or family from the community or congregation. In special circumstances they could be used regionally, nationally, or even internationally.

Initial funding level: TBD

Funding sources: FPC will receive Homelessness and Hunger Fund gifts by individual donations and estate gifts on an ongoing basis. Special collections may be made for specific needs, such as relief for those affected by a natural disaster, and those funds will be accounted for in a special subfund.

Name(s) and contact information on donor(s): On file with FPC Clerk of Session.

Identification and location of pertinent Gift Instrument or Church Solicitation: [Once estate planning materials are generated, the materials relevant to this fund will be listed here.]

Other Pertinent Information:

This fund is intended to last over time and be added to by other donors, but it is expected that dispersals will be made annually according to the following guidelines:

- General dispersals from the fund should not exceed \$2,500 or 20% of the general fund balance, whichever is higher, in any given year. The general fund balance includes any accumulated income and excludes special subfunds.
- No more than \$2,500 should be donated to any single individual/family in any given year.
- Should an urgent need not present itself in any given year, up to \$2,500 of the funds should be distributed at the end of the year to a local nonprofit that aids persons

experiencing homelessness or food insecurity (e.g., local shelters, food distribution centers).

- Special donations for specific relief (for fire, flood, etc.) will be distributed in full as quickly as is feasible. These donations will be accounted for in a special subfund.

*Responsible persons having expenditure authority:* When feasible, the full Mission and Social Justice Committee will determine the distribution of the funds. However, when considering individual privacy or an urgent need, the fund distribution could be authorized by a team of three of the following persons: (1) either the Chair or Treasurer of the Mission and Social Justice Committee, (2) either the Pastor or Associate Pastor, and (3) a currently serving Elder.

Approved: March 15, 2023

Amended: \_\_\_\_\_



## Mission and Social Justice Special Purpose Funds (continued)

### ***Miscellaneous (Emergency) Offerings Fund***

Account Number 33700

Liability Account (L)

A Fund for collecting special offerings approved by Session for disasters and similar emergencies. Funds shall be collected in this Fund until expended for the purpose.

Examples include the Los Conchos Fire in 2012, the Ghost Ranch Flooding in 2014 or world-wide disasters such as earthquakes and tsunamis.

Fund is under the auspices of the Head of Staff and the Treasurer.

Approved: \_\_\_\_\_

Amended: \_\_\_\_\_

## Mission and Social Justice Special Purpose Funds (continued)

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### ***Miscellaneous Other Charities***

Account Number 22200

#### Liability Fund (L)

This is a Donor Restricted Fund established to receive offerings and donations designated for local charities such as Food for Santa Fe or Habitat for Humanity, by special offerings of the congregation as well as individual donations. Funds approved by PC(USA) or FPC (see Table 5) are accepted automatically; other donations will be reviewed before acceptance.

Funds are disbursed in a timely manner to the designated local charity.

This is a liability account maintained under the auspices of the Mission and Social Justice Committee and the Treasurer.

Approved: \_\_\_\_\_

Amended: \_\_\_\_\_

# **Child Development Center (CDC) Special Purpose Funds**

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## ***Child Development Center (CDC) Special Projects Fund***

Account Number: 34100

Donor Restricted Fund (DR)

This Fund is comprised of all money raised by the CDC through their fundraising efforts, except for funds raised for scholarships.

Fund is under the auspices of the CDC Advisory Committee, with day-to-day responsibilities currently delegated to the CDC Director (with the approval of the Head of Staff).

Approved: December 17, 2014

Amended: \_\_\_\_\_

## Child Development Center (CDC) Special Purpose Funds (continued)

### ***CDC General Fund***

Account Number: 34150

Session Designated Fund (SD)

In March 2017 Session allowed CDC to place any gains it had created into this fund, which like all funds, would be carried over year to year. CDC could then pull from this fund to cover any future losses. The fund was created with current gains from CDC.

Approved: March 15, 2017

## Child Development Center (CDC) Special Purpose Funds (continued)

### ***Child Development Center (CDC) Scholarship Reserve Fund***

Account Number: 34200

Donor Restricted Fund (DR)

At a congregational meeting on April 25, 2004, the Congregation determined that \$80,000 from the Capital Campaign be allocated to Weekday Children's Outreach which subsequently became the CDC. On May 18, 2011, Session established a separate account for CDC scholarships in the amount of \$80,000 and directed that income earned on that account be accrued for CDC scholarship. Further, Session directed that beginning in fiscal year 2012 income and principal in the amount of \$3,000 per year be withdrawn and used for scholarships.

In addition to this fund, at the time, there was another scholarship fund that came from additional contributions for scholarships. In March 2017, Session merged these two funds.

This fund is open to additional contributions.

Funds are released each month to cover the amount of variance between the normal full fee and the approved reduced fee that is paid by the families and/or the fee paid by CYFD.

Fund is under the auspices of the CDC Advisory Committee, with day-to-day responsibilities currently delegated to the CDC Director (with the approval of the Head of Staff).

Approved: \_\_\_\_\_

Amended: \_\_\_\_\_

## Child Development Center (CDC) Special Purpose Funds (continued)

### ***Karen Lake Buttrey Child Development Endowment Fund***

Account Number: 34400

Donor Restricted Endowment Fund (DR)

#### *Purpose:*

- To provide tuition scholarships for low-income children placed in the CDC by the New Mexico Children, Youth and Families Department (CYFD)
- To provide tuition scholarships for other children meeting CDC scholarship criteria
- To support other critical needs consistent with the basic mission of the CDC
- In the event CDC discontinues operations, the Session of FPC is authorized to use the remaining balance in this Fund for purposes and objectives most nearly consistent with the purposes of this Fund.
- In the event FPC discontinues operation, according to the Presbyterian Book of Order, all FPC assets will become the property of the appropriate Presbyterian (USA) body. This asset along with the documentation on the restrictions on these funds will be passed along with this asset.

*Initial funding level:* \$50,000

*Initial source of funding:* Anonymous donor.

*Name(s) and contact information on donor(s), if any:* On file with FPC Clerk of Session.

#### *Identification and location of pertinent Gift Instrument or Church Solicitation:*

The original letter of donation, with donor's instructions, restrictions, and related communications, is on file with the FPC Clerk of Session.

#### *Other pertinent information on source or circumstances of the creation of the Special Purpose Fund:*

This Endowment Fund was created in December 2016, in memory and honor of Karen Lake Buttrey of Indianapolis, Indiana and Santa Fe, New Mexico.

Disbursements or releases from this Fund consistent with the purposes set forth above may be made annually in an amount equal to the greater of: (a) the total of any interest, dividends and net appreciation accruing to the Fund in the previous

year, (b) 4.5% of the previous year-end net asset value of the Fund, or (c) \$2,000. Should the Fund balance be less than \$2,000, the balance will be used for the purposes outlined above and the Fund closed.

*Proposed sources of subsequent or continuing funding, if any:*

This fund is open to receipt of subsequent additional donations from any donor, provided the conditions and restrictions applicable to this Fund are accepted by the donor.

*Responsible FPC employee or Committee having expenditure authority:*

CDC Advisory Committee

Date of Session approval: December 14, 2016

Clerk of Session: Judi Haines

Date: \_\_\_\_\_

# **Worship and Music Program Special Purpose Funds**

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## ***Music Fund***

Account Number 35100

Donor Restricted Fund (DR)

This is a Donor Restricted Fund is administered by the Worship and Music Committee in consultation with the Director of Music within the guidelines established by the Session. It is used as a holding account for donations to the general Music Program.

With Session approval, at least once each year, this Fund will be put before the Congregation (in the church newsletter, in the bulletin, and with a Church in Ministry Moment in Worship) as an opportunity for directed giving.

Fund is under the auspices of the Music and Worship Committee, with day-to-day responsibilities currently delegated to the Music Director (with the approval of the Head of Staff).

Approved: \_\_\_\_\_

Amended: \_\_\_\_\_



## Worship and Music Program Special Purpose Funds (continued)

### ***Lynn Babcock Memorial Music Fund***

Account Number: 35160

Donor Restricted Fund (DR)

*Purpose:* To support continuing weekly summer performances at FPC-SF by Apprentice Soloists from the Santa Fe Opera.

*Initial funding level:* \$25,000

*Initial source of funding:* James L. Babcock and family, including Rebecca A. Bair, Julia L. Whitmore, and Michael J. Babcock

*Name(s) and contact information on donor(s), if any:* James L. Babcock, on file with FPC Clerk of Session.

*Identification and location of pertinent Gift Instrument or Church Solicitation:*

The original letter of donation, with donor's instructions, restrictions and related communications, is on file with the FPC Clerk of Session.

*Other pertinent information on source or circumstances of the creation of the Special Purpose Fund:*

This Fund was created in January 2018 in memory and honor of Lynn M. Babcock of Santa Fe, New Mexico.

Appropriations or releases from this Fund consistent with the purpose set forth above shall be made annually in amounts determined by the Director of Music, acting in consultation with the Worship and Music Committee; which amounts as of the date of this document have been approximately \$3,000 per year in recent years.

In the event the Apprentice Soloists program is discontinued, the remainder of the Fund may be expended for the benefit of the Ministry of Music at FPC-SF at the discretion of the Director of Music.

*Proposed sources of subsequent or continuing funding, if any:*

This fund shall remain open to receipt of subsequent additional donations from any donor, provided the conditions and restrictions applicable to this Fund are accepted

by the donor, until such time as the Fund is exhausted, at which time it shall be closed.

Any income or gains attributable to the Fund assets shall be allocated and accrued to the Fund.

*Responsible FPC employee or Committee having expenditure authority:* Music Director, acting in consultation with the Worship and Music Committee

Date of Session approval: January 17, 2018

Clerk of Session: Judi Haines

Date: \_\_\_\_\_

## Worship and Music Program Special Purpose Funds (continued)

### ***Organ Maintenance Fund***

Account Number 35200

Donor Restricted Fund (DR)

A Donor Restricted Fund established in 2007 for the purpose of maintaining the Fisk Organ. The Fund may receive restricted gifts and bequests. The Fund is not to be used for building maintenance items such as furniture or non-organ related equipment. However, the actual Organ maintenance costs are shared with other facility funds.

At least once each year, the Organ Maintenance Fund will be put before the congregation (in the church newsletter, in the bulletin, and with a Church in Ministry Moment in Worship) as an opportunity for giving. The story of how the organ was built and paid for is compelling, and people should be invited to "maintain the miracle."

Fund is under the auspices of the Music and Worship Committee, with day-to-day responsibilities currently delegated to the Music Director (with Head of Staff approval).

Approved: \_\_\_\_\_ 2007 \_\_\_\_\_

Amended: \_\_\_\_\_

## Worship and Music Program Special Purpose Funds (continued)

### ***Chancel Choir Fund***

Account Number 35300

Temporarily Restricted Fund

This is a Donor Restricted Fund used to cover special expenses related to the Chancel Choir (sheet music, scholarships for choir trips, and other special projects or activities).

Fund is under the auspices of the Music and Worship Committee, with day-to-day responsibilities currently delegated to the Music Director (with the approval of the Head of Staff).

Approved: \_\_\_\_\_

Amended: \_\_\_\_\_

## Worship and Music Program Special Purpose Funds (continued)

### ***Chancel Bells Fund***

Account Number 35400

Donor Restricted Fund (DR)

This fund is a Donor Restricted Fund administered by the Worship and Music Committee in consultation with the Director of Music within the guidelines established by the Session. The Fund is to be spent for new bell equipment, bell repairs, bell music, and membership fees for the American Guild of English Handbell Ringers. It receives honoraria generated by the Bell Choir, interest, and contributions.

With Session approval, at least once each year, this Fund will be put before the congregation (in the church newsletter, in the bulletin, and with a Church in Ministry Moment in Worship) as an opportunity for directed giving.

Fund is under the auspices of the Music and Worship Committee, with day-to-day responsibilities currently delegated to the Music Director (with the approval of the Head of Staff).

Approved: \_\_\_\_\_

Amended: \_\_\_\_\_

## Worship and Music Program Special Purpose Funds (continued)

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### ***Piano Practice Fund***

Account Number 35500

Donor Restricted Fund (DR)

This is a Donor Restricted Fund administered by the Worship and Music Committee in consultation with the Director of Music within the guidelines established by the Session. Donations are received from the congregation, outside music groups who use the pianos, and persons who practice on the church instruments. The Fund receives donations designated for piano tuning and repair.

With Session approval, at least once each year, this Fund will be put before the congregation (in the church newsletter, in the bulletin, and with a Church in Ministry Moment in Worship) as an opportunity for directed giving.

Fund is under the auspices of the Music and Worship Committee, with day-to-day responsibilities currently delegated to the Music Director (with Head of Staff approval).

Approved: \_\_\_\_\_

Amended: \_\_\_\_\_

## Worship and Music Program Special Purpose Funds (continued)

### ***Recital (TGIF) Fund***

Account Number 35600

Donor Restricted Fund (DR)

This is a Donor Restricted Fund that is administered by the Worship and Music Committee in consultation with the Director of Music (or person responsible for arranging recitals and community concerts) within the guidelines established by Session. Reports on income and expenditures will be made to Session on at least an annual basis. The Fund receives free-will offerings from TGIF and other recitals as well as gifts from individual donors. The Fund pays expenses related to recitals and maintenance of instruments used in the recitals. In addition, it may be used to offset expenses connected with the use of First Presbyterian Church as a community concert venue.

With Session approval, at least once each year, this Fund will be put before the congregation (in the church newsletter, in the bulletin, and with a Church in Ministry Moment in Worship) as an opportunity for directed giving.

Fund is under the auspices of the Music and Worship Committee, with day-to-day responsibilities currently delegated to the Music Director (with the approval of the Head of Staff).

Approved: \_\_\_\_\_

Amended: \_\_\_\_\_

## Worship and Music Program Special Purpose Funds (continued)

### ***Music Director Education Fund***

Account Number 35700

Session Designated Fund (SD)

This Session Designated Fund will be administered by the Worship and Music Committee in consultation with the Director of Music within the guidelines established by the Session. The Fund is for continuing education expenses of the Director of Music including books, music travel and housing expenses and fees to attend conferences academies and workshops. The Fund receives monies from left over from funds designated for the Music Director's Continuing Education in the annual Operating Budget and from contributions by the Director of Music. This rollover amount is not to exceed \$2,000.

Fund is under the auspices of the Worship and Music Committee.

Approved: \_\_\_\_\_ Amended: \_\_\_\_\_



## Worship and Music Program Special Purpose Funds (continued)

### ***Linda Raney Discretionary Music Fund***

Account Number 35800

Donor Restricted Fund (DR)

*Purpose:* Expenditures are to be used for enhancements of FPCSF's music program, as determined by Linda Raney for as long as she continues her service as Music Director.

*Initial funding level:* \$3328.46

*Initial source of funding:* Various donors.

*Name(s) of and contact information on donor(s), if any:* Maintained in FPC Business Office.

*Identification and location of pertinent Gift Instrument or Church Solicitation:* In 2016 the Session-approved a special collection of funds for a gift to Linda Raney, with the representation that any funds collected over and above the cost of the gift would be maintained in a special music fund in her honor.

*Other pertinent information on source or circumstances of the creation of the Special Purpose Fund:* Upon cessation of the employment of Linda Raney, the balance of the Fund shall be transferred to the General Music Fund.

*Proposed sources of subsequent or continuing funding, if any:* The Fund is a Donor Restricted Fund that will accept continuing donations from any donor for as long as the Fund remains open.

*Responsible FPC employee or Committee having expenditure authority:* Music Director

Date of Session approval: May 10, 2017

Clerk of Session: \_\_\_\_\_

Date: \_\_\_\_\_

# Christian Education Special Purpose Funds

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## *Children's Program Fund*

Account Number 36200

Donor Restricted Fund (DR)

This is a Donor Restricted Fund formerly named the After School Daycare Fund, to be spent on FPC Children's programs and activities in the Church and community. This Fund was originally supported by yard sales and other individual donations to the Fund. It funded activities such as the Friday Afternoon Club, Parents' Night Out, and Summer Art Camp.

This Fund is under the auspices of the Christian Education Committee.

Approved: \_\_\_\_\_

Amended: \_\_\_\_\_

## Christian Education Special Purpose Funds (continued)

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### ***Youth Program Fund***

Account Number 36300

Donor Restricted Fund (DR)

This is a Donor Restricted Fund formerly named Ecumens, to be spent on FPC Youth programs and activities in the Church and community.

Fund is under the auspices of the Christian Education Committee.

Approved: \_\_\_\_\_

Amended: \_\_\_\_\_

## Christian Education Special Purpose Funds (continued)

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### ***Adult Education Fund***

Account Number 36500

Donor Restricted Fund (DR)

This Donor Restricted Fund is funded by donations for adult education.

The Fund supports adult education events for adults and families, which are not funded by the Operating Budget of the Adult Education Committee.

Fund is under the auspices of the Adult Education Committee.

Approved: \_\_\_\_\_ Amended: \_\_\_\_\_

# Congregational Care Special Purpose Funds

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## *Congregational Emergency Assistance Fund*

Account Number 37100

Donor Restricted Fund (DR)

Established by the Session on March 18, 1998, as the Emergency Assistance Relief Fund as a Donor Restricted Fund. It is to be used for financial emergencies of Members of the Church or their family members resulting from uninsured, unanticipated medical costs, special education needs or other financial emergencies. The Head of Staff may authorize up to \$1,000 when the timing of the assistance is urgent.

Non-urgent distributions and all disbursements greater than \$1,000 shall be made only by action of the Head of Staff, the Chair of the Deacons, and the Clerk of Session, who shall jointly determine need and authorize disbursement of funds as appropriate.

The Head of Staff shall report assistance activities annually and confidentially to the Session. Such report shall include the number of persons served, type of service and amount expended. Personally identifiable information shall be reported to the Session only upon its request, and only in a confidential executive session of the Session. Otherwise, such information shall be maintained in confidence by the Head of Staff.

The Fund accepts donations at any time.

Fund is under the auspices of the Head of Staff.

Approved: \_\_\_\_\_ Amended: \_\_\_\_\_

## Congregational Care Special Purpose Funds (continued)

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### ***Second Family Fund***

Account Number 37200

Donor Restricted Fund (DR)

The purpose of the Second Family Fund is to support the Second Family Ministry. This support may include such things as paying for training for team members and leaders, classes for care partners (care recipients), and a source of funds to help care partners in meeting daily living needs and emergencies.

The initial funding for this Ministry started in 2018. The primary funding was \$5K from the family of Kathleen Banks. Other smaller donations have been made to date for a total amount of \$1,520. The fund is open to additional donations.

Disbursements from the Fund are authorized by the Coordinator of the Second Family under the supervision of the Coordinating Team.

Approved: April 17, 2019                      Amended: \_\_\_\_\_

## Congregational Care Special Purpose Funds (continued)

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### ***Deacons Fund***

Account Number 37400

Donor Restricted Fund (DR)

The Deacons Fund supplements any budgeted line item account for the Deacons.

The Deacons Fund is for the purpose of supporting non-financial assistance to Members and their families in times of need. (Financial assistance to Members in need is available under the Pastor's discretionary account, a budget line item; or from the Congregational Emergency Assistance Fund.)

The Deacons Fund collects contributions to support the Deacons' mission of caring for Members and their families during times of crisis, including visiting the ill and providing them with meals and transportation, providing flowers for memorials services, grief counseling, and other lay pastoral services. Contributions to the Fund are accepted from families of deceased to help offset costs of memorial services. Other sources of funds are periodic soup sales and general contributions from Members and friends.

The Deacons Fund is used to:

- Purchase kitchen supplies.
- Replace kitchen equipment.
- Purchase food for soup and meal preparation.
- Offset costs of kitchen custodial services.
- Reimburse deacons and other members for purchases of food and supplies for the deacons, transportation to visit the ill, etc.
- Support other church ministries related to congregational care.

Disbursements from the Fund are authorized by the Chair of the Deacons.

Approved: \_\_\_\_\_

Amended: \_\_\_\_\_

## Congregational Care Special Purpose Funds (continued)

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### ***Prayer Shawl Fund***

Account Number 37500

Donor Restricted Fund (DR)

Fund is under the auspices of the Prayer Shawl Committee. Its purpose to knit shawls for donation to Members and friends in times of need, grief, or joy.

Funds are accepted by donations from prayer shawl recipients and Members of the Congregation.

Funds are used to purchase yarn and supplies for the Committee.

Approved: March 18, 1998 Amended: \_\_\_\_\_



## Other Special Purpose Funds

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### ***Ministry Support Fund***

Account Number 38100

Donor Restricted Fund (DR)

Formerly named the Pastoral Care Fund. A Donor Restricted Fund to support the Pastor in the ministry to the congregation. The ministry may include support for an associate pastor or costs for special ministerial programs for the congregation's benefit.

Fund is under the auspices of the Head of Staff with reports to the Session.

Approved: \_\_\_\_\_

Amended: \_\_\_\_\_

## Other Special Purpose Funds (continued)

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### ***Pastor Housing Fund***

Account Number 38200

Session Designated Fund (SD)

Formerly named the Manse Fund. A Session Designated fund established by the selling of the Church-owned manse to assist ministers in the future with the purchase of a home. Distributions from and management of the Fund will be made as recommended by the Pastor Nominating Committee with final approval by a called meeting of the FPC congregation. Assistance may be in the form of an interest-bearing loan to be paid back into the Fund on a regular basis.

Fund is under the auspices of the Pastor Nominating Committee and the Treasurer.

Approved: \_\_\_\_\_ Amended: \_\_\_\_\_

## Other Special Purpose Funds (continued)

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### ***Pastor(s) Continuing Education Fund***

Account Number 38250

Session Designated Fund (SD)

A Session restricted fund established as part of the Pastor's call as part of the Pastor's salary package. The amount is dictated by PC(USA) for clergy. The Fund is for continuing education opportunities as developed by the Pastor during the year. Per PC(USA) directives the Fund is to be carried over for a maximum of 3 years.

Fund is under the auspices of the Pastor(s) and Personnel Committee.

End of year: Funds carry over for 3 years on a rolling basis. Upon the retirement or other departure of a Pastor, money remaining in the Fund is released to the General Fund.

*Multiple Pastors.* Should our church have more than one pastor, separate subfunds will be set up for each pastor to allow for accounting for each pastor individually.

Approved: \_\_\_\_\_

Amended: \_\_\_\_\_

## Other Special Purpose Funds (continued)

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### ***Memorial Gifts Fund***

Account Number 38300

Session Designated Fund (SD)

This is a Session Designated Fund that provides family members, friends, and members of the congregation a way to make contributions to First Presbyterian Church (FPC) in memory and honor of a deceased loved one. Such contributions are deposited in the Memorial Fund unless otherwise restricted by the donor. This Fund may be used for purposes approved by the Session. Acknowledgments to the donor and family are the responsibility of the Treasurer and the Clerk of Session.

The Stewardship Committee provides oversight of the Fund and reviews requests, forwarding recommendations to Session for the final decision about distribution. Church committees and staff may make requests to the Stewardship Committee for a specific project or congregational need.

Fund is under the auspices of the Session and the Clerk of Session.

Approved: \_\_\_\_\_

Amended: \_\_\_\_\_

## Other Special Purpose Funds (continued)

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### ***Technology Fund***

Account Number 38600

Temporarily Restricted Funds (TR)

*Purpose:* To receive contributions for replacing or upgrading items such as computers, tablets, printers, phones, audio-visual equipment, software, wired or wireless networks, and other known and as-yet unknown advances in technology.

*Initial funding level:* \$2,500.00

*Initial source of funding:* Hinshaw Trust

*Name(s) and contact information on donor(s), if any:* On file in Business Office.

*Identification and location of pertinent Gift Instrument or Church Solicitation:* None

*Other pertinent information on source or circumstances of the creation of the Special Purpose Fund:* None

*Proposed sources of subsequent or continuing funding, if any:* Once per year solicitation of donations from congregation.

Responsible FPC employee or Committee having expenditure authority: Office Manager

Date of Session approval: October 19, 2017

Clerk of Session: Judi Haines

Date: \_\_\_\_\_

## Other Special Purpose Funds (continued)

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### ***EarthKeepers 360***

Account Number 38800

#### Donor Restricted Fund (DR)

*Purpose:* EarthKeepers 360 is a movement focused on equipping spiritual leaders with the tools needed to effectively engage in modern environmental issues. Funds may be used for programming, staff assistance or technical support or other means to Educate, Equip and Engage Spiritual Leaders.

*Initial funding level:* \$3,811

*Initial source of funding:* Private donation

*Name(s) and contact information on donor(s), if any:* Maintained in FPC Business Office.

*Identification and location of pertinent Gift Instrument or Church Solicitation:* N/A

*Other pertinent information on source or circumstances of the creation of the Special Purpose Fund:* A donation of \$5,000 was given to support the cost of FPC Santa Fe hosting a YAV in 2019/20. However, the YAV was unable to continue so most of the fee was refunded in March 2020. The donor asked that the refund be redirected to EarthKeepers 360.

*Proposed sources of subsequent or continuing funding, if any:* The fund is open to new donations, and subsequent grants and donations have been received.

*Responsible FPC employee or Committee having expenditure authority:* Rev. Andrew Black, Associate Pastor, and Jen Black, Director of Family Ministry

*Future of the Fund:* Currently, this effort is treated as a project of FPC, and all the existing financial rules and procedures (e.g., budgeting, grant solicitation, internal controls, payroll approvals) apply to the administration of this fund as they do to all other funds. However, Rev. Andrew Black has indicated that at some point in the future, he may wish to spin this project off as its own 501(c)(3) nonprofit organization. Therefore, at the time such an effort begins, a more formal agreement between the parties such as a fiscal agent agreement would be considered. Further, should this project become a 501(c)(3) nonprofit organization, any remaining money in this fund would be donated to the new organization. Should for any reason, this project be concluded without a new organization being formed and before all funds are used, the remaining funds will be applied to the FPC Creation Care Fund.

Date of Session approval: Amended March 15, 2023

Clerk of Session: \_\_\_\_\_

Date: \_\_\_\_\_