

ANNUAL REVIEW OF RECORDS REPORT FORM CHECKLIST FOR 2022 MINUTES

The Presbytery of Los Ranchos

CHURCH: _____ CITY: _____

| GENERAL REQUIREMENTS (Examiner – please find and cite two instances at random) (G-3.0107) | | EXAMINER № 1 | EXAMINER № 2 |
|---|---|-----------------|-----------------|
| 1. | Are the following part of the opening of each meeting: | Y / N | Y / N |
| | a. meeting opened with prayer (G-3.0105) | Y / N | Y / N |
| | b. place, hour and date | Y / N | Y / N |
| | c. moderator, list of elders present and absent (or excused) and guests/visitors | Y / N | Y / N |
| 2. | Are the minutes of each meeting signed by the clerk, clerk pro-tem, or moderator? | Y / N | Y / N |
| 3. | Are pages consecutively numbered? | Y / N | Y / N |

| GENERAL REQUIREMENTS - Please cite the page numbers here and tab minute book to page cited | | Page No. | EXAMINER № 1 | EXAMINER № 2 |
|---|--|----------|-----------------|-----------------|
| 4. | Is there a minute entry showing the election of an elder as clerk of the session for a definite term of office? [If previously elected for more than one year, give page number of that election of the clerk.] (G-3.0104) | | Y / N | Y / N |
| 5. | Is there a minute entry showing the election of the church treasurer? And the term of office? (G-3.0205) | | Y / N | Y / N |
| 6. | Do minutes record the names of elders elected by session as commissioners to Presbytery? (G-3.0202a) | | Y / N | Y / N |
| 7. | Do minutes show written/verbal reports from commissioner(s) about presbytery gatherings? (G-3.0202a &c) | | Y / N | Y / N |
| 8. | Do the minutes contain a summary approved by the Session of a full financial review of all book and records? (G-3.0113) | | Y / N | Y / N |
| 9. | a. Do the minutes reflect approval of the Session Annual Statistical Report? | a | Y / N | Y / N |
| | b. Do minutes include a summary of that report? (G-3.0202e) | b | Y / N | Y / N |
| 10. | Is there a minute entry showing that prior to ordination/installation of new ruling elders and/or deacons (in accordance with G-2.0402): | a | Y / N | Y / N |
| | a. A period of study and preparation was completed? b. Session examined the new elders and/or deacons? | b | Y / N | Y / N |
| 11. | Do congregational minutes record that adequate notice was given for (G-1.0502): | a | Y / N | Y / N |
| | (a) Annual Meeting (b) Called congregational meeting? | b | Y / N | Y / N |
| 12. | Is there a record of the election of Nominating Committee(s)? (G-2.0401) | | Y / N | Y / N |
| 13. | Do the minutes reflect congregational election of elders and deacons? (G-1.0503a.) | | Y / N | Y / N |
| 14. | Do congregational minutes show annual congregational approval of any change in Terms of Call of the Pastor(s) [including all items included in original Terms] for the review year? (G-1.0503c) | | Y / N | Y / N |
| 15. | Is there a record of designation of Pastor’s Housing Allowance? (If applicable) (IRS) | | Y / N | Y / N |
| 16. | Do minutes record session approval of the dates on which the Sacrament of the Lord’s Supper was/will be celebrated? (W-3.0410 & G-3.0201b) | | Y / N | Y / N |
| 17. | Intentionally Omitted | | | |
| 18. | Is there a minute entry showing the annual election (or designation) of the corporate officers? (G-4.0101) | | Y / N | Y / N |
| 19. | Is there a minute entry showing Per Capita apportionment has been paid? (G-3.0106) | | Y / N | Y / N |

| YEARLY ITEMS (Examine page indicated) | | Page No. | EXAMINER № 1 | EXAMINER № 2 |
|--|---|----------|-----------------|-----------------|
| 20. | Is there a minute entry showing the report to session of last year’s review of session records by presbytery? (G-3.0108a) | | Y / N | Y / N |
| 21. | Is there a minute entry showing session review of the annual reports of all committees, boards, and organization of the church? (G-3.0108a) | | Y / N | Y / N |
| 22. | Is there a record of periodic report to Session of income and expenses for each fund account and each “special organization” of the church? (G-3.0205c) | | Y / N | Y / N |

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| EXCEPTION | CAUTION | 3 rd YEAR “NO” BECOMES EXCEPTION |
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| 23. | Is there a record of the Annual Budget being approved by session? (G-3.0205; G-3.0113) | | Y / N | Y / N |
| 24. | Do the minutes reflect that there has been periodic reporting to the <u>congregation</u> of financial activities? (G-3.0205) | | Y / N | Y / N |
| SPECIAL ITEMS (Examine page indicated) | | Page No. | EXAMINER Nº 1 | EXAMINER Nº 2 |
| 25. | If applicable, do the minutes record an annual review of the church membership rolls (receive, delete/dismiss)? (G-1.0401, 2, and 3; G-3.0201c; G-3.0204a) | | Y / N | Y / N |
| 26. | If applicable, do the minutes record an effort to restore members to active participation? (G-3.0204a) | | Y / N | Y / N |
| 27. | If new members were received, do the minutes record preparation and reception of new members? (G-1.0402) (3.0201c) | | Y / N | Y / N |
| 28. | Do minutes record session oversight of worship, preaching, sacraments, and nurturing? (G-3.0201; W-2.0303) | | Y / N | Y / N |
| 29. | Do Minutes record session approval of all persons (teachers, leaders, volunteers, etc.) serving in the church’s educational programs for children and youth? (G-3.0201) | | Y / N | Y / N |
| 30. | Is there a record of the authorization & recording of all baptisms? (G-3.0201b); W-3.0403) | | Y / N | Y / N |
| 31. | If the records are stored off site, is there a record of permanent storage of minutes and registers? (G-3.0107) | | Y / N | Y / N |
| 32. | If applicable, is there a record of congregational and presbytery approval of real property transactions: loans, encumbrances, sale, etc. (G-4.0206a & b) | | Y / N | Y / N |
| 33. | Do minutes indicate fiduciary compliance with internal controls on finances? (G-3.0205a, b, c.) [e.g., two counters, check signers, etc.] | | Y / N | Y / N |

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| CHURCH REGISTERS | | MINUTES Page No. | EXAMINER Nº 1 | EXAMINER Nº 2 |
| Note: Cite SESSION MINUTE BOOK cross-reference page numbers. | | | | |
| 34. | Is the Register in order? Alpha and chronological ordering of members; registry of baptisms, elders, deacons, pastors? (Membership number; dates, etc.) (G-3.0204b) | | Y / N | Y / N |
| 35. | If the Sacrament of Baptism was performed during the year of review, does the Register of Baptisms include the full “name, parents’ names, and date of birth of infants baptized”? (G-3.0204b) And record adult baptisms? | | Y / N | Y / N |
| 36. | Is the Register of Elders up to date”? (G-3.0204b) | | Y / N | Y / N |
| 37. | Is the Register of Deacons up to date”? (G-3.0204b). | | Y / N | Y / N |
| 38. | Does the Register of Pastors list “dates of service”? (G-3.0204b) | | Y / N | Y / N |

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| THE FOLLOWING NEED TO BE PROVIDED AND/OR INCORPORATED INTO THE MINUTES | | EXAMINER Nº 1 | EXAMINER Nº 2 |
| 39. | Is there a copy (inserted or printed on Minute paper) of the current Standing Rules/By Laws in the front of the Minute Book? (G-4.0101; G-4.0102) | Y / N | Y / N |
| 40. | Is there a copy of the Articles of Incorporation included in front of Minute Book? | Y / N | Y / N |
| * | IF #39 and/or #40 have been amended or if none provided in the past, bring a copy to leave for Presbytery. | | |

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| ADDITIONAL DOCUMENTATION | | EXAMINER Nº 1 | EXAMINER Nº 2 |
| 41. | Provide a “ Filed ” stamped copy of current, Secretary of State Nonprofit corporation letter. (G-4.0101, G-4.0102) Form SI-100 – “Statement of Information,” State of California | Y / N | Y / N |
| 42. | Provide a letter/statement from the church treasurer on church letterhead verifying timely payment and filing of payroll taxes and payroll tax returns for the review year. (IRS) Note: Do NOT bring copies of tax forms. | Y / N | Y / N |

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|-----|---|----------|-------|-------|
| 43. | Bring the newest Sexual Misconduct Prevention Policies to show to the Examiners (G-3.0106). <i>Bring an extra copy for Presbytery only if none has been provided in the past or changes were made in the review year.</i> | | Y / N | Y / N |
| 44. | Bring the newest Child and Youth Protection Policy to show to the Examiners (G-3.0106). <i>Bring an extra copy for Presbytery only if none has been provided in the past or changes were made in the review year.</i> | | Y / N | Y / N |
| 45. | Is there a minute entry that the church has complied with CA Law SB 1343 (Sexual Harassment Prevention Training)? | Page No. | Y / N | Y / N |
| 46. | Is there a minute entry that the church has complied with CA Law AB 506 (Youth Service Organizations: Child Abuse and Neglect Prevention)? | Page No. | Y / N | Y / N |
| 47. | (a) Do the minutes include proof of insurance, including name of insurance carrier and coverage amount? Provide a copy of the Certificate of Insurance. (G-3.0112) | a | Y / N | Y / N |
| | (b) Do the minutes include a Treasurer’s Statement verifying timely payment of insurance premiums? (G-3.0112) | b | Y / N | Y / N |
| | (c) Provide a Treasurer’s Statement on church letterhead verifying timely payment of insurance premiums. (G-3.0112) | c | Y / N | Y / N |

The 2022 Session minutes begin on page # _____ and end on page # _____.