

## INSTRUCTIONS FOR COMPLETING THE CHECKLIST FOR 2025 MINUTES

and what to bring on the day of the Review of Records in April 2026.

Review dates: Apr 18, 21, 25, 2026

NEW

### NEW ITEMS RECENTLY ADDED or CHANGED TO THE CHECKLIST:

#### #10 – 10a and 10b combined into #10:

“Is there a minute entry showing that, prior to the ordination/installation of new ruling elders and/or deacons (in accordance with G-2.0402), the Session examined, trained, and prepared the nominees?”

#### #11 – 11a and 11b combined into #11:

“Is there a minute entry showing that adequate notice was given for the Annual Congregational Meeting and any Called Congregational Meeting (G-1.0502)?”

#### #42 – Book of Order–mandated policies reorganized as 42A, 42B, 42C, and 42D:

- #42A: Sexual Misconduct Policy
- #42B: Child, Youth, and Adults with Vulnerabilities Protection Policy (formerly #43)
- #42C: Harassment Policy (*newly added*)
- #42D: Antiracism Policy (*newly added*)

#### #47b – 47b and 47c combined into #47b:

“(b) Is there a minute entry documenting the timely payment of insurance premiums (G-3.0112)? If not, please provide a Treasurer’s Statement on church letterhead verifying the timely payment of insurance premiums.”

*This change requires a Treasurer’s Statement **only when** there is no minute entry documenting the timely payment of insurance premiums.*

### GENERAL INSTRUCTIONS:

1. Print the Checklist. Although it is not required, you may find it helpful to print the **Checklist in color** so that you can see which items are cautions and which are exceptions.
2. Find an occurrence in your Minute Book of each item listed and write the **page number** in the page number column to the right.
  - a. **Do NOT circle the Y or N.** That is for the reviewers to use at the event.
  - b. It is **very** helpful to place stickie notes in your Minute Book indicating the item number from the checklist so that reviewers can easily find the minute entry. This is referred to as tabbing your minutes.
3. Add the page numbers for items #4-#32 and #44-47c, and at the end of the form, where you indicate the first and last page for 2025 minutes.
4. If an item does not apply, write N/A in the page number column. This mostly applies only to #25-26, 28-31.

### WHAT TO BRING TO THE REVIEW:

1. Books containing 2025 Session and Congregational Minutes, with **current copy of Standing Rules/Bylaws and Articles of Incorporation in the front.**
2. Church Register

3. **Checklist for 2025 Minutes completed with page numbers.** The Presbytery will collect your checklist so please be sure to make a copy for your files
4. Requested documents (see below)

**PROVIDE A COPY OF THE FOLLOWING DOCUMENTS FOR THE PRESBYTERY’S FILES:**

Checklist #	Description	Copy of Document	Treasurer’s letter on Church Letterhead
# 40	“Filed” stamped copy of current Secretary of State Nonprofit corporation letter - Form SI-100 – “Statement of Information,” State of California	Yes	No
# 41	Statement from church treasurer verifying timely payment and filing of payroll taxes and payroll tax returns for the review year	No	Yes
#47b	Treasurer’s Statement on church letterhead verifying timely payment of insurance premiums (G-3.0112) only if there is no minute entry of a timely payment of insurance premiums.	No	Yes Only if there is no minute entry
#47C	Provide a copy of the Certificate of Insurance, including Worker’s Compensation insurance.	Yes	No
#38 #39 #42A #42B #42C #42D	If amended or if none provided in the past, bring a copy to leave for Presbytery: Standing Rules/By-laws Articles of Incorporation Sexual Misconduct Policy, Child, Youth, and Adults with Vulnerabilities Protection Policy Harassment Policy Antiracism Policy		



**What’s coming in 2027**

The Book of Order, G-3.0106, was amended in 2023 to require all councils to adopt and implement a Harassment Policy and an Antiracism Policy. Beginning in 2026, these items will be included in the annual review of records as Items #42C and #42D. These will remain as “non-Caution” items in 2027. It is my hope that the Presbytery’s policies may be used as templates by congregations.

**After the Review**

After the review of records is completed, **please confirm that you have received the “yellow copy” (Yellow Copy of the Decision of the Administration Commission).** The decisions recorded on that copy should be reported at the next Session meeting and entered into the Session minutes. **Please note that the Presbytery does not send a separate letter regarding the decisions of the review; therefore, be sure to receive and retain this copy. If there are any items cited for correction, please contact the Stated Clerk (statedclerk@losranchos.org) for guidance on how to address them, and again after the corrections have been completed.**

With deep gratitude to the Session Clerks for their faithful and dedicated service,  
Sandra Kim  
Stated Clerk  
Presbytery of Los Ranchos

## FOR YOUR INFORMATION

### SUGGESTIONS:

- a. It is recommended that your church's annual report be included in your Session minute book.

## HERE ARE SOME SAMPLE MOTIONS/MINUTES ITEMS:

### #8 – motion for receiving a financial review by session:

By proper motion, the session received the report on the review of the 20\_\_ financial records of <your church name> by <name of elder>, representing the Review Committee, that indicated that the records are in order in conformity with generally accepted accounting principles.

*Then include a summary of the financial review in the minutes*

### #27 - oversight of worship, preaching, sacraments and nurturing:

Below is G.3.0201 from the Book of Order. Cite examples in your minutes of any of the following:

.... the session has responsibility and power to:

a. *provide that the Word of God may be truly preached and heard.* This responsibility shall include providing a place where the congregation may regularly gather for worship, education, and spiritual nurture; providing for regular preaching of the Word by a minister of the Word and Sacrament or other person prepared and approved for the work; planning and leading regular efforts to reach into the community and the world with the message of salvation and the invitation to enter into committed discipleship; planning and leading ministries of social healing and reconciliation in the community in accordance with the prophetic witness of Jesus Christ; and initiating and responding to ecumenical efforts that bear witness to the love and grace of God.

b. *provide that the Sacraments may be rightly administered and received.* This responsibility shall include authorizing the celebration of the Lord's Supper at least quarterly and the administration of Baptism as appropriate, in accordance with the principles of the Directory for Worship; and exercising pastoral care among the congregation in order that the Sacraments may be received as a means of grace, and the congregation may live in the unity represented in the Sacraments.

c. *nurture the covenant community of disciples of Christ.* This responsibility shall include receiving and dismissing members; reviewing the roll of active members at least annually and counseling with those who have neglected the responsibilities of

membership; providing programs of nurture, education, and fellowship; training, examining, ordaining, and installing those elected by the congregation as ruling elders and deacons; encouraging the graces of generosity and faithful stewardship of personal and financial resources; managing the physical property of the congregation for the furtherance of its mission; directing the ministry of deacons, trustees, and all organizations of the congregation; employing the administrative staff of the congregation; leading the congregation in participating in the mission of the whole church; warning and bearing witness against error in doctrine and immorality in practice within the congregation and community; and serving in judicial matters in accordance with the Rules of Discipline<sup>f</sup>.

**# 47 a** – including proof of insurance, including name of insurance carrier and coverage amount:

By proper motion, the session confirmed that the Church's 20\_\_ insurance is provided by <insert name of insurance carrier> Brokers with coverage in the amount of \$<insert amount> property limits, Liability of \$\$<insert amount> general aggregate, \$\$<insert amount> Sexual Misconduct, \$\$<insert amount> general liabilities and a \$\$<insert amount> umbrella at a cost of \$\$<insert amount>.

*Alternatively, after the motion to confirm, you could insert the declarations page of your insurance policy into your minutes*

**# 41 Treasurer's letter sample**



May 26, 2023

TO: Presbytery of Los Ranchos  
FROM: Community Presbyterian Church of San Juan Capistrano

This letter is to certify that Community Presbyterian Church of San Juan Capistrano timely filed and paid all payroll returns and payroll taxes due for 2022.

F E (회계의 이름과 싸인 )  
Clerk of Session/Finance Elder

**2026 ANNUAL REVIEW OF RECORDS REPORT FORM**

**CHECKLIST FOR 2025 MINUTES**

The Presbytery of Los Ranchos

CHURCH: \_\_\_\_\_ CITY: \_\_\_\_\_

<b>GENERAL REQUIREMENTS</b> (Examiner – please find and cite <b>two</b> instances at random) (G-3.0107)		EXAMINER № 1	EXAMINER № 2
1a	Are the following part of the opening of each meeting: a. meeting opened with prayer (G-3.0105)	Y / N	Y / N
1b	b. place, hour and date	Y / N	Y / N
1c	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

<b>MINUTES REQUIREMENTS</b> - 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? [If previously elected for more than one year, give page number of that election of the treasurer.] (G-3.0205)		Y / N	Y / N
6	Is there a minute entry to record the names of elders elected by session as commissioners to Presbytery? (G-3.0202a)		Y / N	Y / N
7	Is there a minute entry to show written/verbal reports from commissioner(s) about presbytery gatherings? (G-3.0202a &c)		Y / N	Y / N
8	Is there a minute entry of a summary approved by the Session of a full financial review of all book and records? (G-3.0113)		Y / N	Y / N
9a	a. Is there a minute entry of approval of the Session Annual Statistical Report?	a	Y / N	Y / N
9b	b. Is there a minute entry of a summary of the Annual Statistical Report? (G-3.0202f)	b	Y / N	Y / N
10 (10a,b)	Is there a minute entry showing that, prior to ordination/installation of new ruling elders and/or deacons (in accordance with G-2.0402), Session provided preparation and training and examined the nominees?		Y / N	Y / N
11 (11a,b)	Is there a minute entry showing adequate notice given for (G-1.0502-3): Annual Congregational Meeting and Called Congregational Meeting?		Y / N	Y / N
12	Is there a minute entry 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-1.0504)		Y / N	Y / N
14	Is there a congregational minute entry to 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-1.0504)		Y / N	Y / N
15	Is there a record of designation of Pastor’s Housing Allowance? (if applicable) (IRS)		Y / N	Y / N
16	Is there a minute record of 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	Is there a minute entry showing the annual election (or designation) of the corporate officers? (G-4.0101)		Y / N	Y / N

EXCEPTION	CAUTION	3 <sup>rd</sup> YEAR “NO” BECOMES EXCEPTION
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<b>MINUTES REQUIREMENTS continued</b> - Please cite the page numbers here and tab minute book to page cited		<b>Page No.</b>	<b>EXAMINER Nº 1</b>	<b>EXAMINER Nº 2</b>
18	Is there a minute entry showing Per Capita apportionment has been paid? (G-3.0106)		Y / N	Y / N
19	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
20	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
21	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
22	Is there a record of the Annual Budget being approved by session? (G-3.0205; G-3.0113)		Y / N	Y / N
23	Is there a minute entry that there has been periodic reporting to the <u>congregation</u> of financial activities? (G-3.0205)		Y / N	Y / N
<b>SPECIAL ITEMS</b> (Examine page indicated)		<b>Page No.</b>	<b>EXAMINER Nº 1</b>	<b>EXAMINER Nº 2</b>
24	Is there a minute entry of 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
25	If applicable, is there a minute entry of an effort to restore members to active participation? (G-3.0204a)		Y / N	Y / N
26	If new members were received, is there a minute entry of preparation and reception of new members? (G-1.0402) (3.0201c)		Y / N	Y / N
27	Is there a minute entry of session oversight of worship, preaching, sacraments, and nurturing? (G-3.0201; W-2.0303)		Y / N	Y / N
28	Is there a minute entry of 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
29	If applicable, is there a minute entry of the authorization & recording of all baptisms? (G-3.0201b; W-3.0403)		Y / N	Y / N
30	If the records are stored off-site, is there a minute entry of permanent storage of minutes and registers? (G-3.0107)		Y / N	Y / N
31	If applicable, is there a minute entry of congregational and presbytery approval of real property transactions: loans, encumbrances, sales, etc. (G-4.0206a & b)		Y / N	Y / N
32	Is there a minute entry to indicate fiduciary compliance with internal controls on finances? (G-3.0205a, b, c.) [e.g., two counters, check signers, etc.]		Y / N	Y / N

<b>CHURCH REGISTERS</b> Note: Cite SESSION MINUTE BOOK cross-reference page numbers.		<b>MINUTES Page No.</b>	<b>EXAMINER Nº 1</b>	<b>EXAMINER Nº 2</b>
33	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
34	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
35	Is the Register of Elders up to date? (G-3.0204b)		Y / N	Y / N
36	Is the Register of Deacons up to date?(G-3.0204b)		Y / N	Y / N
37	Does the Register of Pastors list "dates of service"? (G-3.0204b)		Y / N	Y / N

THE FOLLOWING NEED TO BE <b>PROVIDED</b> AND/OR <b>INCORPORATED</b> INTO THE MINUTES		EXAMINER № 1	EXAMINER № 2
38	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); <b>If amended or if none provided in the past, bring a copy to leave for Presbytery.</b>	Y / N	Y / N
39	Is there a copy of the Articles of Incorporation included in front of Minute Book? <b>If amended or if none provided, bring a copy to leave for Presbytery.</b>	Y / N	Y / N

<b>ADDITIONAL DOCUMENTATION</b>		EXAMINER № 1	EXAMINER № 2
40	Provide a “ <b>Filed</b> ” 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
41	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) <i>Note: Do <b>NOT</b> bring copies of tax forms.</i>	Y / N	Y / N
42A	Bring the newest Sexual Misconduct Policy <b>to show</b> to the Examiners (G-3.0106). <i>Bring an <b>extra copy</b> for Presbytery <b>only if</b> none has been provided in the past or changes were made in the review year.</i>	Y / N	Y / N
42B (43)	Bring the newest Child, Youth and Adults with Vulnerability Protection Policy <b>to show</b> to the Examiners (G-3.0106). <i>Bring an <b>extra copy</b> for Presbytery <b>only if</b> none has been provided in the past or changes were made in the review year.</i>	Y / N	Y / N
42C New	Bring a copy of Harassment Policy for Presbytery (G-3.0106)	Y / N	Y / N
42D New	Bring Antiracism Policy for Presbytery (G-3.0106)	Y / N	Y / N
43	For 2026 #43 renumbered to #42B		
44	For churches with 5 or more employees, is there a minute entry that the church has complied with CA Law SB 1343 CA government code 12950.1 (g) (2) (Sexual Harassment Prevention Training)?	Page No.	Y / N
45	Is there a minute entry that the church has complied with CA Law AB 506 now known as Business & Professions Code 18975 (Youth Service Organizations: Child Abuse and Neglect Prevention)?		Y / N
46	For churches with 10 or more employees, is there a minute entry that the church has complied with CA Law SB 553 now known as Labor Code Section 6401.9 (Workplace Violence Prevention Plan)?		
47a	(a) Is there a minute entry of proof of insurance, including name of insurance carrier and coverage amount? (G-3.0112)	<sup>a</sup>	Y / N
47b (47bc)	(b) Is there a minute entry of a timely payment of insurance premiums? If not, provide a Treasurer’s Statement on church letterhead verifying timely payment of insurance premiums. (G-3.0112)	<sup>b</sup>	Y/N
47c (47d)	(c) Provide a copy of the certificate of Insurance, including worker’s compensation Insurance. (G-3.0112)	<sup>c</sup>	Y / N

The 2025 Session minutes begin on page # \_\_\_\_\_ and end on page # \_\_\_\_\_.