

Pohick Episcopal Church Operating Manual

June 2025 Revision

Version 7B
Vestry Manual Pohick Episcopal Church
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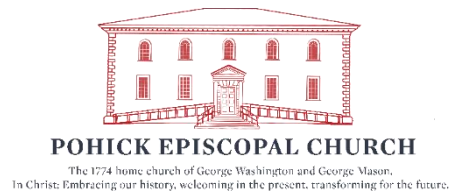
Home Church of George Washington and George Mason
Embracing the Past, Welcoming in the Present, Transforming for the Future

Pohick's Vision Statement (Who we are becoming)
(written by Vestry)

“Rooted in Christ’s Love, nourished by God’s Word, and transformed by the Holy Spirit,
Pohick Episcopal Church bridges heritage and change in our evolving world.”

Pohick Mission Statement (What we seek to do)
(written by Strategic Planning Committee)

“We embody God’s all-embracing and redeeming love through the integrity of our beliefs, words and
actions to make a difference in our community and the world.”



Pohick Church Leadership • 2025 Vestry & Commissions

Prospective Priest-in-Charge
Rev'd Daniel Cenci

Register
Tom Mayberry

Senior Warden
Neil Hogg

Junior Warden
Dave Billingsley

Treasurer
Andrea Gurrola

Building & Grounds

Dave Billingsley (L)

Dan Derbes (F)

Communications & Digital Ministry

Chris Brown (L)

Brooke Gorman (F)

Service & Fellowship / Outreach

Beth Cooke (L)

Kathy Kirkland (F) / Hal Yarwood (F)

Young Adult & Family Ministry

Molly Diaz (L)

Margaret Schavland (F)

Resources / Stewardship / Policy

Jeff Schavland (L)

Andrea Gurrola (F) / Neil Hogg (F)

Pastoral Care / Worship / Education

Kathy Kirkland (L)

Molly Diaz (F)

(L) = Lead (F) = Follow

Rector's Responsibilities at Pohick

- **Spiritual**

- **Ordination Vows (*BCP*, pp. 531)**

- “to work as a pastor, priest, and teacher, together with [her/his] Bishop and fellow presbyters, and to take [her/his] share in the councils of the Church.”

- “to proclaim by word and deed the Gospel of Jesus Christ, and to fashion [her/his] life in accordance with its precepts.”

- “to love and serve the people among whom [she/he] work[s], caring alike for young and old, strong and weak, rich and poor.”

- “to preach, to declare God’s forgiveness to penitent sinners, to pronounce God’s blessing, to share in the administration of Holy Baptism and in the celebration of the mysteries of Christ’s Body and Blood, and to perform the other ministrations entrusted to [her/him].”

- “to nourish Christ’s people from the riches of his grace, and strengthen them to glorify God in this life and in the life to come.”

- **Canonical (National Cn. III.9)**

- Conduct worship services and maintain spiritual oversight of the Parish.

- With the assistance of a Minister of Music, have oversight of and final authority over church music, seeing that it is “used as an offering for the glory of God and as a help to the people in their worship in accordance with the Book of Common Prayer.” (National Cn. II.5).

- Receive the Bishop at visitations and inform the Bishop of the state of the congregation.

- Receive and distribute alms to the needy.

- Distribute Pastoral Letters of the House of Bishops.

- Program (National Cn. III.9):**

- Ensure that all adults and children receive instruction in the Bible, Catechism, Doctrine and Discipline of the Church, and baptismal responsibilities.
 - Instruct all persons in Christian Stewardship.
 - See to the preparation of persons for Baptism, Marriage, Confirmation and Reception.

- **Temporal (National Cn. III.9)**

- Select and supervise assistant clergy, the selection subject to the Vestry and Bishop’s approval.

- Select and see to the supervision of seminarians.

- Authorize other clergy to lead or participate in Parish worship services.

- Select and supervise church staff, with the assistance of the Wardens. (Cn. 12.7.e).

- Oversee and control the use of the Church and all Parish Buildings, furnishings, and appurtenances.

- With the Vestry, submit a Parochial Report (Cn. 12.5).

- Keep a register of Baptisms, Confirmations, Marriages, Burials, Parish Communicants, and all other services performed at the Church.

- Preside over all Parish and Vestry meeting meetings, having a permanent seat, voice and vote on the Vestry. (Cn. 11.10)

Responsibilities of the Assistant to the Rector at Pohick

• Spiritual

○ Ordination Vows (*BCP*, pp. 531)

“to work as a pastor, priest, and teacher, together with [his/her] Bishop and fellow presbyters, and to take [his/her] share in the councils of the Church.”

“to proclaim by word and deed the Gospel of Jesus Christ, and to fashion [his/her] life in accordance with its precepts.”

“to love and serve the people among whom [he/she] work[s], caring alike for young and old, strong, and weak, rich and poor.”

“to preach, to declare God’s forgiveness to penitent sinners, to pronounce God’s blessing, to share in the administration of Holy Baptism and in the celebration of the mysteries of Christ’s Body and Blood, and to perform the other ministrations entrusted to [him/her].”

“to nourish Christ’s people from the riches of his grace and strengthen them to glorify God in this life and in the life to come.”

• Program & Temporal (National Cn. III.9 & Parochial Custom)

○ Prayerfully receive and respond to the guidance and direction provided by the Rector.

○ Oversee those program areas assigned to him/her by the Rector.

Presently, these include:

- Family & Young Adult Ministry
- Alpha Program
- Assistance in Pastoral Care
- Participation in IWC
- Teaching Confirmation Classes and Lenten Classes.
- Leadership in Outreach and Justice

○ Serve collegially with the Parish staff.

○ Serve with the Vestry, having seat and voice on that body, and giving a regular report on Parish concerns.

○ Write a monthly column in the *Pohick Post* on Parish concerns.

○ Write and orally present a report at the annual Parish meeting.

○ Receive and distribute alms to the needy.

○ In the Rector’s absence, maintain spiritual oversight of the cure, with the assistance of the Wardens and Vestry.

Responsibilities of the Vestry at Pohick

• Spiritual

○ Baptismal (*BCP*, 302-305)

Renounce sin and evil spiritual forces that rebel against God.

Accept Jesus as Lord and Savior, trusting in his grace and love.

Accept the Apostles' Creed.

Be faithful to the apostles' teaching and fellowship, in the breaking of bread and in the prayers.

Persevere in resisting evil and, when we fall into sin, repent and return to the Lord.

Proclaim by word and example the Good News of God in Christ.

Seek and serve Christ in all persons, loving our neighbors as ourselves.

Strive for justice and peace among all people, respecting the dignity of every human being.

○ Canonical

"Believe the Holy Scriptures of the Old and New Testament to be the Word of God and to contain all things necessary for salvation" (Cn. 11.8).

"Yield [your] hearty assent and approbation to the doctrines, worship and discipline of The Episcopal Church" (Cn. 11.8).

"Faithfully execute the office of Vestry member . . . according to [your] best knowledge and skill" (Cn. 11.8).

"Each Vestry shall cooperate with the Rector or Vicar in promoting the spiritual welfare of his cure . . ." (Cn. 12.2)

• Program

○ Canonical

Regularly attend Vestry meetings (Cn. 11.11c)

"Each Vestry member shall support the programs of the Church and continuously encourage the members of the congregation to support the programs of the Church and each Vestry member shall extend personally a hearty welcome to newly baptized, confirmed, received, or transferred members of the congregation." (Cn. 12.3)

"Each Vestry shall . . . assist [the Rector] in her/his duties." (Cn. 12.2)

○ Parochial Custom

Participate in the annual Vestry retreat.

Host Receptions for Newcomers and Confirmands.

Host the annual Parish Picnic.

Provide active leadership by serving as chair or co-chair of one of the six Parish commissions.

Advance the program goals and objectives of the Parish Strategic Plan.

• **Temporal**

○ **Canonical**

- Elect a new Rector, with the advice of the Bishop. (National Cn. III.9.3.a; Cn. 12.1)
- Accept or decline a Rector's resignation (National Cn. III.9.13).
- "Each Vestry shall assist [the Rector] in her/his duties." (Cn. 12.2)
- Annually elect Sr. and Jr. Wardens, a Treasurer and Register. (Cn. 11.9)
- Encourage the congregation "to give generously towards the support of [Parish] programs." (Cn. 12.3)
- Provide for adequate financial support for the Rector and for the provision of church music. (Cn. 12.4)
- Advise the diocese of annual financial pledge by Nov. 30th and remit it monthly. (Cn. 12.5)
- With the Rector, submit the annual parochial report by March 1. (Cn. 12.5)
- Transact all temporal business of the Parish, including:
 - The appointment of trustees.
 - The making and executing of contracts regarding church property.
 - The regulation of the cemetery.
- Establish a Finance Committee and observe diocesan prescribed business methods. (Cn. 12.6). These include:
 - Proper deposit and investment of all Parish funds. (Cn. 13.2).
 - Bonding of the Treasurer (Cn. 13.3)
 - Annual Audit of all accounts exceeding \$500 (Cn. 13.4)
 - Proper insurance coverage, fire, casualty and liability insurance, and workman's compensation (Cn. 13.5)
 - Support the Wardens in their duties (Cn. 12.7).
- Elect from the congregation lay representatives to Diocesan Council by April 1 each year. (Cn. 2.1)
- Elect from the congregation lay representatives to Regional Council each year. (Cn. 8.4.a).
- With the Rector, meet with the Bishop at her/his visitation to exhibit "the Parish Register and to give information on the state of the Congregation, spiritual and temporal, in such categories as the Bishop shall have previously requested in writing." (National Cn. III.9.5.b(5)).
- Recommend to the Bishop and Standing Committee postulants and candidates for holy orders from within the congregation (National Cn. III.8.2, 4,5).
- Elect a qualified person to fill a vacancy on the Vestry, until the next Parish meeting, when the vacancy will be filled (Cn. 11.11).
- May appoint three persons to serve as judge over determining the qualifications of electors and nominees in Vestry elections (Cn. 11.5).
- May adopt by-laws not inconsistent with National or Diocesan Canons (Cn. 11.10).

○ **Parochial Custom**

Serve for three years (or in the case of the youth rep, for one year), or for the length of their unexpired term.

Adopt an annual budget in January, revising it as necessary.

With the Treasurer and Vestry, oversee spending in areas of Commission budget responsibility.

Make a personal commitment to financially support Parish ministries and to attend Parish-wide events.

Counsel the Rector on selection and call of Assistant Priest.

Open and lock up the church facilities for Sunday services on a regular rotation.

Walk the boundaries of the Parish property annually.

In the last months of service, function as part of a nominating committee for a slate of Vestry candidates, and as tellers at the annual meeting in early January.

Additional Responsibilities of the Wardens at Pohick

- **Canonical (Cn. 12.7)**
 - Oversee the operation and maintenance of the Church property.
 - See that church facilities are prepared for worship services and that order is maintained during them.
 - Collect offerings of the people.
 - Provide from church monies for vestments, service books and communion elements.
 - With the Rector, see that the sexton and other employees properly discharge their duties.
 - Possess copies of National and Diocesan Constitutions and Canons.
 - In the Rector's absence, work with any appointed clergy to maintain the spiritual oversight of the cure.
 - Give notice to the Bishop when the office of Rector of a Parish becomes vacant (National Cn. III.9.3.a.(1)).
 - Certify to the Bishop the election of a Rector (National Cn. III.9.3.a.(2)).
 - Preside over the Vestry and Parish meetings in the Rector's absence (Cn. 11.11).
 - In the absence or disability of the Rector, if provision for leadership in public worship has not been made, provide authorization for temporary leadership of same (National Cn. III.6.b.(1)).

- **Parochial Custom (Sr. Warden)**
 - Preside over Vestry or Parish meetings in the Rector's absence.
 - Meet regularly with the Rector.
 - With the Rector and other Vestry members, set the agenda for each Vestry meeting.
 - Give a monthly report to the Vestry of Parish concerns.
 - See that Vestry members are discharging their duties, providing assistance and support as needed.
 - Write a monthly column in the *Pohick Post*, highlighting recent Vestry actions.
 - Write and orally present a report at the annual Parish meeting.

- **Parochial Custom (Jr. Warden)**
 - Preside over Vestry or Parish meetings in the absence of the Rector and Sr. Warden.
 - Meet regularly with the Rector.
 - Give a monthly report to the Vestry of property concerns.
 - Serve as *ex-officio* Chair of the Property Commission.
 - Serve as *ex-officio* member of the Historic Pohick Church Foundation.
 - Oversee all matters of church property maintenance, working especially closely with the sexton).
 - Committees and Groups: Building & Grounds, Gardening, Cemetery, Building Committee, Renovations Committee.
 - See to the timely and proper disbursement and collection of Vestry keys.
 - Write a monthly column in the *Pohick Post*, highlighting recent property concerns.
 - Write and orally present a report at the annual Parish meeting.

Additional Responsibilities of the Treasurer at Pohick

• Canonical

- Take charge of all Parish funds, except for discretionary account monies, disbursing them in accordance with the directions of the Vestry (Cn. 12.9).
- Return all books and records to the Wardens at the end of the term (Cn. 12.9).
- Maintain all accounts in accordance with canonical requirements for the conduct of business in Church affairs (Cn. 12.9). These include:
 - Proper deposit and investment of all Parish funds. (Cn. 13.2).
 - Bonding of the Treasurer (Cn. 13.3).
 - Annual Audit of all accounts exceeding \$500 (Cn. 13.4).
 - Proper insurance coverage, fire, casualty and liability insurance, and workman's compensation (Cn. 13.5).
- Render reports to the Vestry and Diocesan Council as required (Cn. 12.9).

• Parochial Custom

- Serve as *ex-officio* Chair of the Resources Commission and the Finance Committee.
- Meet Regularly with the Rector.
- Present monthly cash-flow reports to the Vestry.
- Present to the Vestry a draft budget for the coming year in December or early January.
- Along with the Rector and Wardens, work with the Finance Administrator, providing guidance and support in the dispatch of her duties.
- Ensure that there are a sufficient number of signors on all church accounts to affect the timely and proper disbursement of funds.
- Preside over Vestry or Parish meetings in the absence of the Rector and Wardens (in the case of the Treasurer being an elected member of the Vestry).
- Write a quarterly column in the *Pohick Post*, highlighting the financial health of the congregation.
- Write and orally present a report at the annual Parish meeting.

Additional Responsibilities of the Register at Pohick

- **Canonical**

- “Take charge of all records except the Parish Register and keep correct entries of all proceedings of the Vestry in a well-bound book to be provided for that purpose and to deliver the records and minute books to the Rector, Vicar, or Wardens, when the Register’s term of office expires” (Cn. 12.8).
 - At Pohick, the Register is assisted by the Finance and Records Administrator in the binding of these minutes (see below).

- **Parochial Custom**

- Prior to each vestry meeting, email draft copies of the minutes of the previous Vestry or Parish meeting to the members of the vestry and parish staff for their review.
- At each Vestry meeting, present for correction and approval the draft minutes of the preceding Vestry or Parish meetings.
- Following each vestry meeting, email copies of the final minutes of the preceding vestry or parish meeting to the Vestry and parish staff.
 - The Parish Secretary will in turn publish a copy available to parishioners in the office.
 - The Finance and Records Administrator will add printed and electronic copies of the minutes to the parish archives.
- With the approval of the Rector, send highlights of monthly Vestry minutes for publication in the *Pohick Post*.
- Immediately following each vestry meeting, compose summary bullet points of the major items from the meeting, to be approved by the Rector, prior to the Parish Secretary publishing them in the next Sunday Bulletin.
- See to the recording of the minutes at the annual Parish meeting.
- Serve as the chief teller at the annual Parish meeting.

Parish Commissions and Chair/Co-Chair Responsibilities

• Appointment

- The Rector and each elected Vestry member serve as Chair or Co-Chair over one of the six Parish Commissions:
 - Pastoral Care/Worship/Education
 - Resources/Stewardship/Policy
 - Service & Fellowship/Outreach
 - Building & Grounds
 - Communication & Digital Ministry
 - Young Adult & Family Ministry
- Any of the six commissions will have one lead chair and additional co-chairs.
- Three of the Chair positions are *ex officio* (although Co-Chairs may serve with these Chairs):
 - Worship: Rector
 - Property: Jr. Warden
 - Resources: Treasurer
- The remaining Chair or Co-chair positions are negotiated among the remaining Vestry members at the annual Vestry retreat in the January/February following the Annual Parish Meeting.

• Chair and Co-Chair Responsibilities

- With the guidance of the Rector, Assistant, Vestry and Staff, provide direction and leadership for the committees and groups under their Commission umbrella. In some cases, this leadership is direct, with the Commission chair and/or Co-Chair serving as the *ex officio* Chair of a leading Committee under it:
 - Resources: Treasurer serves as Chair of Finance Committee.
 - Property: Jr. Warden serves as Chair of Building & Grounds Committee.
 - Stewardship: Treasurer serves as Chair and/or Co-Chair of Stewardship Committee.
- Other instances of this direct leadership involve temporary or extended Chairmanship of a vacant Committee leadership position. Examples have included:
 - Resources: Co-Chair has served as Personnel Committee Chair.
 - Communications: Chair has served as Communication and Digital Ministry Committee Chair.
- Provide leadership within the Vestry when interfacing with the larger congregation. Examples include:
 - Service & Fellowship: Chair and Co-Chair have overseen coordination of Parish Events including Confirmation receptions, Parish Picnics, Advent Wreath workshops, and Lenten Suppers.
 - Stewardship: Chair and Co-Chair have developed a Vestry Stewardship statement, in consultation with Rector.

Planning & Policy: Chair and Co-Chair have been involved in Parish Strategic Plan committee.

Pastoral: Chair or Co-Chair has written condolence cards to parishioners

- Report to the Vestry the activities and concerns of the committees and groups.
- Relay relevant Vestry concerns and decisions to the appropriate committees and groups under their Commission.
- Advance the progress of assigned Strategic Plan goals and objectives.
- Ensure that the relevant committees and groups under their Commission complete regularly assigned tasks in an appropriate and timely manner.
- Assist in the recruiting of leaders and members of their committees whose gifts are commensurate with the assigned responsibilities of that Committee.
- Assume responsibility for generally overseeing appropriations and expenditures within the area budgeted for their Commission committees and groups.
- Write a Report for inclusion in the Annual Report, outlining the major accomplishments and activities of the groups and committees under their Commission (or ensure that the relevant staff, committee chairs and/or group leaders do so).

• Commission Descriptions

○ Resources/Stewardship/Planning and Policy

Participates actively in the parish's long-range Strategic Plan, coordinates with government agencies and civic groups, and promotes the church's historical heritage (may be chair or co-chair).

Committees and Groups: Strategic Planning, the Historic Pohick Church Foundation and Historic District, subcommittees formed for Policies.

Examines parish needs and available financial resources and brings the two together to recommend an annual budget to the Vestry. It also examines ways of best using the resources available to the Parish, including human resources.

Committees and Groups: Finance, Audit, Personnel, and Tellers.

Directs the annual stewardship drive and works to educate parishioners about the responsibilities of Christian stewardship.

Committees and Groups: Stewardship, Capital Campaign, and Planned Giving (new Heritage Society). Chair and Co-Chair have developed a Vestry Stewardship statement, in consultation with Rector.

Pastoral Care/Worship/Christian Education Commission- There are currently 17 groups under this commission

Education for Ministry (EFM)

Adult Christian Ed (includes ALPHA)

Agape
Community of Hope (Lay Pastoral Care)
Healing Hearts
Kiki Coderre Prayer Group
Parish Nurse
Prayer Shawl Ministry
Acolytes
Altar Guild
Lay Eucharistic Ministers (LEMs)
Ushers
Flower Guild
Guild of the Christ Child
Wedding Guild
Church School
Nursery Grace Space

o Pastoral Care

Oversees the training and deployment of lay visitors who respond to the material, emotional and spiritual needs of parishioners and other members of the community. Writes notes of condolence and encouragement on behalf of the Vestry.

Committees and Groups: Agape, Community of Hope, Parish Nurse, and Prayer Shawl Ministry, Kiki Coderre Prayer Ministry, Healing Hearts grief support program.

o Worship

Note: Chairmanship falls under the Rector. Co-chairmanship is assigned to the Assistant Rector, who assists the Rector in providing worship services that both inspire and challenge the congregation by supporting those groups directly connected with the liturgy.

Committees and Groups: Altar Guild, Acolytes, Choirs (Music Committee), Flower Guild, Lay Eucharistic Ministers, Wedding Guild, Guild of the Christ Child, and Ushers, and special planning subcommittees, such as the Easter Vigil

o Christian Education

Develops and implements curricula for both the Sunday school and other educational programs offered within the parish.

Committees and Groups: Church School, Nursery, EFM, Adult Christian Education, and Alpha.

NOTE: Adult Christian Formation planning and curriculum falls under chairmanship of the Rector. Assistant to the Rector is co-chair, and lay members participate in teaching, lead the Advent Wreaths workshop

Service & Fellowship/Outreach

Chair and Co-Chair have overseen coordination of Parish Events including Confirmation receptions, Parish Picnics, and Lenten Suppers. Coordinates the parish's many service guilds and fellowship groups.

Committees and Groups: Coffee Hosts, ECW, Ann Mason Guild, Martha Guild, Guild of the Christ Child, Brotherhood of St. Andrew, Pohick Fair, Docents, and Shrine Mont. (Foyers, Christmas Mart, Seniors Ministry are presently inactive). Pastoral: Chair or Co-Chair has written condolence cards to parishioners

Explores the needs of the surrounding community, seeking ways that the parish can minister to it, both spiritually and materially. Currently this ministry supports local organizations such as the Lorton Area Community Center, United Community Ministries, Operation Friends, and Gunston Partners, and the Golden Dove.

○ Communication & Digital Ministry Commission

The chair and co-chair of this commission oversee the dissemination of information about parish activities to parishioners and members through newsletter mailings, media announcements, web-site development, Facebook, and other forms of advertising. Creates and maintains the growing IT related activities at Pohick, to include Pohick's internal network and WIFI, the Pohick website, the Constant Contact email system, audio/visual system for the church and streaming services (streaming Sunday service regularly and other services such as weddings as requested), YouTube channel, Facebook and other social media. Maintains office notebook of policies, contacts, passwords, and maintenance/repair contacts. Coordinates all digital communication for parish evangelism and outreach. Committees and Groups: IT Committee, A/V (Streaming) Team, Communications Committee, Pohick Post team, and Website and Facebook (Rector), Weekly Tidings/Hot Topics (Constant Contact), and the Parish Directory.

○ Invite Welcome Connect

Oversees this new ministry of hospitality at Pohick, ensuring the spirit of hospitality is communicated parish wide, coordinating with the chair of the IWC committee. Committee and groups: IWC Committee includes: Greeters, Newcomer Dinner hosts, Shepherds, Activities (Connect) Chair.

○ Young Adult & Family Ministry

Both Assistant to Rector and Commissioner oversee this ministry. Implements current and new Young Adult activities.

Committees and Groups:

Episcopal Youth Community (EYC), Friday Family Fellowship, Evensong, Mission Projects, and 20/30 Club.

Funds of Pohick

1. **Operating Savings & Checking.** These accounts are the primary working accounts. All the major budget items (personnel, outside giving, property, parish life, and cemetery operations) are paid from these accounts. The cemetery has its own separate checking account. The savings account pays interest while the checking account does not, so we keep the maximum amount possible in savings. Funds may be transferred freely from checking to savings and back (subject to a maximum number of free transfers per month).
2. **Rector's Discretionary Checking.** Distributions from this account are at the sole discretion of the Rector and is funded by donations received from the congregation.
3. **General Endowment Funds.** There are two endowment funds that serve as a reservoir for funds bequeathed to the parish without a specific purpose or given specifically to the endowment for the long-term benefit of Pohick Church. Funds are currently invested with The Trustees of the Funds of the Diocese of Virginia and activity is overseen by the Finance Committee. A fixed percentage of the funds are distributed to the operating account each year, while the rest is left to grow.
4. **Other Trust Funds (Denty & Townsend)** There are two individual, irrevocable trust funds that receive distributions annually with proceeds deposited into the operating fund. The Denty Trust is managed by Wells Fargo and the Townsend Trust is managed by Burke and Herbert.
5. **TOTF Kilmarx/Powell Scholarship Fund.** This fund was created for the expressed purpose of providing annual scholarships to graduating seniors attending college. Withdrawals must be requested and are made annually to cover the amount distributed to selected seniors.
6. **Cemetery Trust Fund.** This irrevocable trust ensures the perpetual care and upkeep of the cemetery. Deposits are made to the Trust as cemetery lots are sold, with a portion of the sales price designated for Perpetual Care. Proceeds from the Trust (a portion of the interest, dividends, etc.) flow into the operating account through the cemetery revenue line. Typically, this income covers only about 1/3 of total cemetery expenses. The remainder comes from sales and charges for grave services.
7. **Restricted Accounts.** Multiple restricted accounts are maintained for donations received for specific purposes. These restricted accounts are categorized on the balance sheet by Memorials, Parish Life Purposes, Parish Organizations, Outreach Programs and Building/Grounds.
8. **Operating Savings & Checking.** These accounts are the primary working accounts. All the major budget items (personnel, outside giving, property, parish life, and cemetery operations) are paid from these accounts. The cemetery has its own separate operating account. The savings account pays interest while the checking account does not, so we keep the maximum amount possible in savings. Funds may be transferred freely from checking to savings and back (subject to a maximum number of free transfers per month).

Note: Practically all moneys received are deposited into the Operating Account Restricted funds are recorded as a liability on the balance sheet. Periodically funds are received for specific parish outreach guilds or organizations and subsequently dispersed via check to the proper guild or organization.

Annex: Pohick Episcopal Church Gift Acceptance Policies and Guidelines

Pohick Episcopal Church, a not-for-profit organization organized under the laws of the Commonwealth of Virginia, encourages the solicitation and acceptance of gifts to Pohick Episcopal Church (hereinafter referred to as “Pohick”) for purposes that will help Pohick to further fulfill its mission. The following policies and guidelines govern acceptance of gifts made to Pohick or for the benefit of any of its programs.

The mission of the Pohick is to: Proclaim the good news of Jesus Christ, to advance the role of the Episcopal Church as an active participant in sharing the Gospel, and to create a nourishing Christian community of worship where Christ’s love is experienced and taken beyond its walls.

I. Purpose of Policies and Guidelines

The Pohick Stewardship Commission is responsible for generating income to support current Church operations and capital improvement plans. The Board of Trustees of the General Endowment Fund of Pohick Episcopal Church (hereinafter referred to as “the Board”) solicits gifts to secure the future growth and missions of Pohick. The Pohick Vestry has oversight of both the Stewardship Commission and the Board. A Gift Selection Committee will be established to review and accept proposed gifts.

These policies and guidelines govern the acceptance of gifts by Pohick and provide guidance to prospective donors and their advisors when making gifts to Pohick. The provisions of these policies shall apply to all gifts received by Pohick for any of its activities.

II. Use of Legal Counsel

Pohick shall seek the advice of legal counsel in matters relating to acceptance of gifts when appropriate. Review by Pohick’s counsel is recommended for:

- 1) Closely held stock transfers which are subject to restrictions or buy-sell agreements.
- 2) Documents naming Pohick as Trustee.
- 3) Gifts involving contracts, such as bargain sales or other documents requiring Pohick to assume an obligation.
- 4) Transactions with potential conflict of interest that may invoke IRS sanctions.
- 5) Other instances in which use of counsel is deemed appropriate by the gift acceptance committee (hereinafter referred to as the “Gift Acceptance Committee”).

Counsel shall serve as an independent advisor and observer; therefore, no Board member or his/her firm may act as counsel to Pohick.

III. Conflict of Interest

Pohick will urge all prospective donors to seek the assistance of personal legal and financial advisors in matters relating to their gifts and the resulting tax and estate planning consequences. Further, Pohick will not recommend specific legal or financial advisors to prospective donors or current donors. Pohick will not pay for a donor or prospective donor’s will to be drafted. Pohick will comply with the *Model Standards of Practice for the Charitable Gift Planner* promulgated by the National Committee on Planned Giving, shown as an appendix to this document.

IV. Restrictions on Gifts

Pohick will accept unrestricted gifts, and gifts for specific programs and purposes, provided that such gifts are not inconsistent with its stated mission, purposes, and priorities. If a gift is restricted to a program or activity that is no longer viable, the Pohick vestry will determine its ultimate use. Pohick will not accept gifts that are too restrictive in purpose. Gifts that are too restrictive are those that violate the terms of the corporate charter, gifts that are too difficult to administer, gifts that are considered risky or of questionable value or gifts that are for purposes outside the mission of Pohick.

V. The Gift Acceptance Committee

The Gift Acceptance Committee shall consist of:

- 1) the Senior Warden of Pohick's vestry;
- 2) the Treasurer of Pohick's vestry;
- 3) the Pohick vestry member in charge of the stewardship committee;
- 4) the rector of Pohick; and
- 5) the Chair of the Board of the General Endowment Fund.

The Gift Acceptance Committee is charged with the responsibility of reviewing all non cash/security and/or restricted gifts offered to Pohick and properly screening these gifts. For non-cash and/or restricted gifts, the Gift Acceptance Committee will advise the Vestry of any issues and make recommendations on gift acceptance. The Vestry will have the final authority on whether a gift is accepted and, if so, where the gift should be applied (e.g., current operations, capital campaign, endowment fund or applied to a specific program or cause), while honoring the intention specified with the gift.

VI. Types of Gifts

The following gifts are acceptable:

- Cash.
- Tangible Personal Property.
- Securities.
- Real Estate.
- Remainder Interests in Property.
- Oil, Gas, and Mineral Interests.
- Bargain Sales.
- Life Insurance.
- Charitable Gift Annuities.
- Charitable Remainder Trusts.
- Charitable Lead Trusts.
- Retirement Plan Beneficiary Designations.
- Bequests.
- Life Insurance Beneficiary Designations.

The following criteria govern the acceptance of each gift form:

- 1) **Cash.** Cash is acceptable in any form. Checks shall be made payable to Pohick and shall be delivered to the Records and Finance Secretary in Pohick's administrative offices.
- 2) **Tangible Personal Property.** All other gifts of tangible personal property shall be examined in light of the following criteria:
 - Does the property fulfill the mission of Pohick?
 - Is the property marketable?
 - Are there any undue restrictions on the use, display, or sale of the property?
 - Are there any carrying costs for the property?

The Gift Acceptance Committee of Pohick shall make the final determination on the acceptance of other tangible property gifts.

- 3) **Securities.** Pohick can accept both publicly traded securities and closely held securities.

Publicly Traded Securities. Marketable securities may be transferred to an account of Pohick maintained at one or more brokerage firms or delivered physically with the transferor's signature or stock power attached. As a general rule, all marketable securities shall be sold upon receipt unless otherwise directed by the Gift Acceptance Committee. In some cases marketable securities may be restricted by applicable securities laws; in such instance the final determination on the acceptance of the restricted securities shall be made by the Gift Acceptance Committee of Pohick.

Closely Held Securities. Closely held securities, which include not only debt and equity positions in non-publicly traded companies but also interests in limited partnerships and limited liability companies, or other ownership forms, can be accepted subject to the approval of the Gift Acceptance Committee of Pohick. However, gifts must be reviewed prior to acceptance to determine:

- there are no restrictions on the security that would prevent Pohick from ultimately converting those assets to cash;
- the security is marketable; and
- the security will not generate any undesirable tax consequences for Pohick.

If potential problems arise on initial review of the security, further review and recommendation by an outside professional may be sought before making a final decision on acceptance of the gift. The Gift Acceptance Committee of Pohick and Pohick's legal counsel shall make the final determination on the acceptance of closely held securities when necessary. Every effort will be made to sell non-marketable securities as quickly as possible.

- 4) **Real Estate.** Gifts of real estate may include developed property, undeveloped property, or gifts subject to a prior life interest. Prior to acceptance of real estate, Pohick shall require an initial environmental review of the property to ensure that the property has no environmental damage. Environmental inspection forms are attached as an appendix to this document. In the event that the initial inspection reveals a potential problem, Pohick shall retain a qualified inspection firm to conduct an environmental audit. The cost of the environmental audit shall generally be an expense of the donor.

When appropriate, a title binder shall be obtained by Pohick prior to the acceptance of the real property gift. The cost of this title binder shall generally be an expense of the donor.

Prior to acceptance of the real property, the gift shall be approved by the Gift Acceptance Committee of Pohick and by Pohick's legal counsel. Criteria for acceptance of the property shall include:

- Is the property useful for the purposes of Pohick?
- Is the property marketable?
- Are there any restrictions, reservations, easements, or other limitations associated with the property?
- Are there carrying costs, which may include insurance, property taxes, mortgages, or notes, etc., associated with the property?
- Does the environmental audit reflect that the property is not damaged?

5) Remainder Interests in Property. Pohick will accept a remainder interest in a personal residence, farm, or vacation property subject to the provisions of paragraph 4 above. The donor or other occupants may continue to occupy the real property for the duration of the stated life. At the death of the donor, Pohick may use the property or reduce it to cash. Where Pohick receives a gift of a remainder interest, expenses for maintenance, real estate taxes, and any property indebtedness are to be paid by the donor or primary beneficiary.

6) Oil, Gas, and Mineral Interests. Pohick may accept oil and gas property interests, when appropriate. Prior to acceptance of an oil and gas interest the gift shall be approved by the Gift Acceptance Committee, and if necessary, by Pohick's legal counsel.

Criteria for acceptance of the property shall include:

- Gifts of surface rights should have a value of \$20,000 or greater.
- Gifts of oil, gas, and mineral interests should generate at least \$3,000 per year in royalties or other income (as determined by the average of the three years prior to the gift).
- The property should not have extended liabilities or other considerations that make receipt of the gift inappropriate.
- A working interest is rarely accepted. A working interest may only be accepted where when there is a plan to minimize potential liability and tax consequences.
- The property should undergo an environmental review to ensure that Pohick has no current or potential exposure to environmental liability.

7) Bargain Sales. Pohick will enter into a bargain sale arrangement in instances in which the bargain sale furthers the mission and purposes of Pohick. All bargain sales must be reviewed and recommended by the Gift Acceptance Committee and approved by the Vestry. Factors used in determining the appropriateness of the transaction include:

- Pohick must obtain an independent appraisal substantiating the value of the property.
- If Pohick assumes debt with the property, the debt ratio must be less than 50% of the appraised market value.

- Pohick must determine that it will use the property, or that there is a market for sale of the property, allowing sale within 12 months of receipt.
 - Pohick must calculate the costs to safeguard, insure, and expense the property (including property tax, if applicable) during the holding period.
- 8) Life Insurance.** Pohick must be named as both beneficiary and irrevocable owner of an insurance policy before a life insurance policy can be recorded as a gift. The gift is valued at its interpolated terminal reserve value, or cash surrender value, upon receipt. If the donor contributes future premium payments, Pohick will include the entire amount of the additional premium payment as a gift in the year that it is made. If the donor does not elect to continue to make gifts to cover premium payments on the life insurance policy, Pohick may:
- Continue to pay the premiums;
 - Convert the policy to paid up insurance; or
 - Surrender the policy for its current cash value.
- 9) Charitable Gift Annuities.** Pohick may offer charitable gift annuities. The minimum gift for funding is \$5,000. The minimum age for life income beneficiaries of a gift annuity shall be 55. Where a deferred gift annuity is offered, the minimum age for life income beneficiaries shall be 45. No more than two life income beneficiaries will be permitted for any gift annuity.

Annuity payments may be made on a quarterly, semi-annual, or annual schedule.

Pohick will not accept real estate, tangible personal property, or any other illiquid asset in exchange for current charitable gift annuities. Pohick may accept real estate, tangible personal property, or other illiquid assets in exchange for deferred gift annuities so long as there is at least a 5-year period before the commencement of the annuity payment date, the value of the property is reasonably certain, and the vestry of Pohick approves the arrangement.

Funds contributed in exchange for a gift annuity shall be set aside and invested during the term of the annuity payments. Once those payments have terminated, the funds representing the remaining principal contributed in exchange for the gift annuity shall be transferred to Pohick's general endowment funds, or to such specific fund as designated by the donor.

10) Charitable Remainder Trusts. Pohick may accept designation as remainder beneficiary of a charitable remainder trust with the approval of the Gift Acceptance Committee of Pohick. Pohick will not accept appointment as trustee of a charitable remainder trust.

11) Charitable Lead Trusts. Pohick may accept a designation as income beneficiary of a charitable lead trust, but its representatives cannot not accept an appointment as Trustee of a charitable lead trust.

12) Retirement Plan Beneficiary Designations. Donors and supporters of Pohick will be encouraged to name Pohick as beneficiary of their retirement plans. Such designations will not be recorded as gifts to Pohick until such time as the gift is irrevocable. When the gift is irrevocable, but is not due until a future date, the present value of that gift may be recorded at the time the gift becomes irrevocable.

13) Bequests. Donors and supporters of Pohick will be encouraged to make bequests to Pohick under their wills and trusts. Such bequests will not be recorded as gifts to Pohick until such time as the gift is irrevocable. When the gift is irrevocable, but is not due until a future date, the present value of that gift may be recorded at the time the gift becomes irrevocable.

14) Life Insurance Beneficiary Designations. Donors and supporters of Pohick will be encouraged to name Pohick as beneficiary or contingent beneficiary of their life insurance policies. Such designations shall not be recorded as gifts to Pohick until such time as the gift is irrevocable. Where the gift is irrevocable, but is not due until a future date, the present value of that gift may be recorded at the time the gift becomes irrevocable.

VII. Miscellaneous Provisions

Securing Appraisals And Legal Fees For Gifts To Pohick. It will be the responsibility of the donor to secure an appraisal (where required) and independent legal counsel for all gifts made to Pohick.

Valuation of Gifts For Development Purposes. Pohick will record a gift received by Pohick at its valuation for gift purposes on the date of gift.

Responsibility for IRS Filings Upon Sale Of Gift Items. The Treasurer of the General Endowment is responsible for filing IRS Form 8282 upon the sale or disposition of any asset sold within two years of receipt by Pohick when the charitable deduction value of the item is more than \$5,000. Pohick must file this form within 125 days of the date of sale or disposition of the asset. Form 8282 with Filing Instructions is attached as an appendix to these policies.

Acknowledgement of all gifts made to Pohick and compliance with the current IRS requirements in acknowledgement of such gifts shall be the responsibility of the Board. IRS Publication 561 *Determining the Value of Donated Property* and IRS Publication 526 *Charitable Contributions* are attached to these policies as an Appendix.

VIII. Changes to Gift Acceptance Policies

These policies and guidelines have been reviewed and accepted by the Gift Acceptance Committee of Pohick. The Gift Acceptance Committee of Pohick must approve any changes to, or deviations from, these policies.

Approved on the 13th day of March 2007
By the Vestry of Pohick Episcopal Church

IX. Attachments

- A. *Model Standards of Practice of the Charitable Gift Planner*
- B. *Environmental Review Forms*
- C. *IRS Form 8282 and Instructions.*

- D. IRS Publication 561 Determining the Value of Donated Property.*
- E. IRS Publication 526 Charitable Contributions.*