

Columbus Center for Spiritual Living

Ministry Policy Statement

104.1 Covenant of Respectful Relations

Policy Type: Ministry

Adoption Date:

Modification Date:

- **From Policy Governance Manual, Statement 100 “Global Ministry Policy” which states as our Values Inclusiveness, Diversity, and Honoring All Voices:**

We build our Spiritual Community on a foundation of love with the goal of promoting justice and peace.

Toward this end, I covenant to do the following:

- Accept responsibility for my own actions.
- Be receptive to connecting with others by listening with care and compassion.
- Speak my truth honestly and directly with care and compassion.
- Honor the confidentiality and private disclosures of others.
- Welcome new members and guests within this Community.
- Embrace our diversity as a source of communal strength and accept and care for others despite our differences.
- Cherish the well-being of the Community above my personal preferences.
- Remain engaged in the process with compassion and respect when conflict occurs, knowing that truth and sound decisions emerge from an open exchange of ideas.
- Use the Conflict Resolution Policy when I believe the Covenant has been broken.

Columbus Center for Spiritual Living

Ministry Policy Statement

104.2 Conflict Resolution

Policy Type: Ministry

Adoption Date:

Modification Date:

- **From Policy Governance Manual, Statement 100 “Global Ministry Policy” which states as our Values Inclusiveness, Diversity, and Honoring All Voices:**

The well-being, strength and reputation of our Center depend on a sense of fellowship among the members, friends and staff, in keeping with the Mission and Vision of the Center. Within such a context, conflict may arise, and its reconciliation or resolution through compromise or consensus may enhance community and further the goals of the Center. However, conflict that is not resolved can diminish our community and hamper the achievement of our mission, vision and values. Therefore, as responsible members of this Community, we have an obligation to directly address and resolve conflict when it occurs, in the service of beloved community.

Whenever possible, parties to a conflict should make every attempt to resolve the conflict by talking directly with the person (fellow member or friend, staff member or minister) with whom they have the disagreement. In doing so, all parties should examine their role in the conflict, why it is important to them, and what our Mission, Vision and Values say to them about the conflict. It may be helpful to get a “reality check” by comparing one’s perceptions with a third party such as a professional practitioner. In all cases, parties to a conflict should take ownership of their concerns: anonymous complaints are not acceptable.

If the parties involved do not feel comfortable talking directly about the conflict, if personal safety is a concern, or if discussions fail to achieve a resolution or reconciliation, all parties should seek mediation through contacting the minister who will bring the issue to the CORE Council for mediation if the scope and severity warrant it. At this point, the Council will begin deliberations on the best means by which to address the conflict, including identifying a mediator or mediators to the conflict.

The mediator(s) could be a minister, a member or friend, or a person from outside the Community chosen by the CORE Council. The role of the mediator(s) is to bring the conflicted parties together for discussion of the ways in which the conflict can be resolved and to facilitate an agreement, if possible, which meets the needs of the parties and the Center. The mediator(s) is not a judge and cannot force a resolution of the conflict on the parties, make awards or advocate on behalf of one side or the other. The mediator(s) can discuss Center values and principles with the parties and lead

discussion, express opinions, suggest compromises, and recommend solutions or settlement to the conflicted parties.

The mediator(s) shall report findings, recommendations and impressions of the conflict to the CORE Council, for further deliberation and action as needed. Other than these reporting options, all meetings and discussions between the parties and the mediator(s) are confidential.

If any member of the CORE Council is a party to the conflict, the member(s) shall recuse him/herself from all or part of the mediation deliberations. If the Council determines that outside conflict mediation is required, the CORE chair will consult with the Regional Support Coordinator through Home Office, who either will serve as or recommend an outside mediator(s). In these and all other cases, the CORE will determine the best means by which to address the conflict, in the best interests of the parties involved and the wider Community.

The mediator(s) will keep records of the mediation process that document the conflict while allowing for privacy considerations. The mediator(s) is empowered to set standards and formulate behavior agreements for consideration by the parties in conflict. S/he is not limited to achieving compromises. When the mediator(s) believe that a situation exists where behaviors are harmful to our Center, or demonstrated behaviors do not express the Mission, Vision and Values of our Center, the mediator(s) may recommend one or more of the following: (1) Counseling for one or more of the parties involved; (2) Specific limitations to the participation in the active life of our Center by one or more of the parties involved; (3) Suggest other demonstrable and/or observable behavior-changing strategies for one or more of the parties involved.

If the mediation process delineated above does not resolve the conflict, upon agreement of the parties, the matter may be appealed to the CORE Council for consideration and resolution. The Council may consider recommendations coming from the mediator(s) and shall hear appeals from the parties. In the event of a failed mediation with the CORE Council the Council may take one or more of the following actions: actions as outlined in the Policy on Disruptive Behavior, soliciting assistance from the Home Office, calling a community meeting for resolution, taking such other action as is permitted by the Center governing documents, or taking no action.

Other than a call for a Community meeting, in all other cases, any action by the Council shall be taken in executive session to protect the privacy of the persons involved to the greatest extent possible. The names of individuals involved shall not be published in the official minutes of the CORE Council unless approved by a two-thirds majority vote of all members of the Council. Communication of such Council action shall be done so as to preserve the confidential nature of these actions to the greatest extent possible. The Council shall ensure that records of the deliberations and actions are maintained as confidential records of the Community.

It is the hope of this Center that most, if not all, conflicts can and will be resolved by effort on the part of individuals to live our Mission, Vision and Values and directly interact with the individual with whom they are having a conflict. It is the hope of this Center that all who participate in the process will use the Science of Mind Principles and Purposes to inform their own actions and will treat everyone with compassion and dignity. Finally, when no resolution is possible, concern for the wellbeing, openness, safety and stability of the Community as a whole shall be given priority over the feelings or actions of any one individual.

Columbus Center for Spiritual Living

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104.3 Disruptive Behavior

Policy Type: Ministry

Adoption Date:

Modification Date:

- **From Policy Governance Manual, Statement 100 “Global Ministry Policy” which states as our Values Inclusiveness, Diversity, and Honoring All Voices:**

A. Policy:

While the creation of a beloved community open to a wide variety of individuals is one of the prime values held by Columbus Center for Spiritual Living, we affirm the belief that our Community must maintain a secure atmosphere where such openness can exist. When any person's physical and/or emotional well-being or freedom to safely express his or her beliefs or opinions is threatened, the source of this threat must be addressed firmly and promptly, even if this ultimately requires the expulsion of the offending person or persons. Actions to address disruptive behavior are undertaken with compassion and the hope of reconciliation.

There have been times when the disruptive behavior of an individual within the Center buildings has led members to voice their concerns about one or more of the following:

1. Perceived threats to the safety of any adult or child;
2. The disruption of Center activities;
3. Diminishment of the appeal of the Center to its potential and existing membership.

Columbus Center for Spiritual Living strives to be an inclusive community, affirming our differences in beliefs, opinions and life experiences. However, in some cases, concern for the safety and well-being of the Community as a whole must be given priority over the privileges and inclusion of an individual. To the degree that disruptive behavior compromises the health of this Community, our actions, as people of faith, must reflect our commitment to maintaining both security and beloved community.

B. Procedure:

The following shall be the process of Columbus Center for Spiritual Living in dealing with these issues:

1. If an immediate response is required, this will be undertaken by the Minister(s), if available, the leader of the meeting or activity involved, Center staff, and/or a member of the CORE Council. This may include asking the offending person or persons to leave, or suspending the meeting or activity until such a time as it can safely be resumed. If further assistance is required, the Police Department

may be called. Any time any of these actions are undertaken without the Minister(s) being present, the Minister(s) must be notified. A follow-up letter detailing what steps must be taken before returning to the activities involved will be sent by the Minister(s) to the offending party or parties.

2. Situations not requiring immediate response will be referred to an ad hoc committee appointed by the CORE Council. This ad hoc committee will include a Minister or Center employee, a member of the CORE Council and such others as the Council deems appropriate. The ad hoc committee will respond in terms of their own judgment observing the following:

- a. The ad hoc committee will respond to problems as they arise. There will be no attempt to define "acceptable" behavior in advance.
- b. Persons identified as disruptive will be dealt with as individuals; stereotypes will be avoided.
- c. The ad hoc committee will collect all necessary information.
- d. To aid in evaluating the problem, the following points will be considered:

DANGEROUSNESS - Is the individual the source of a threat or perceived threat to persons or property?

DISRUPTIVENESS - How much interference with Center functions is going on?

OFFENSIVENESS - How likely is it that prospective or existing members will be driven away?

- e. To determine the necessary response, the following points will be considered:

CAUSES - Why is the disruption occurring? Is it a conflict between the individual and others in the Center? Is it due to a professionally diagnosed condition of mental illness?

HISTORY - What is the frequency and degree of disruption caused in the past?

PROBABILITY OF CHANGE - How likely is it that the problem behavior will diminish in the future?

- f. The ad hoc committee will decide on the necessary response on a case-by-case basis. However, the following three levels of response are recommended:

LEVEL ONE - The ad hoc committee shall inform the Minister(s) of the problem and either the Minister(s) and/or a member of the ad hoc committee shall meet with the offending individual to communicate the concern, including a description of the disruptive behavior and the changes desired.

LEVEL TWO -The offending individual is excluded from the Center and/or specific Center activities for a limited period of time, with reasons and the conditions of return made clear.

LEVEL THREE - The offending individual is permanently excluded from the Center premises and all Center activities. Before this is carried out, the ad hoc committee will consult with the CORE Council and the Minister(s). If the Council votes that expulsion

will take place, a letter will be sent by the Minister(s) and the chair of the CORE Council explaining the expulsion and the individual's rights and possible recourse.

g. Any action taken under item f., Level One and Two, may be appealed to the Executive Committee of the CORE Council, which shall consult with the Minister(s), and make a final decision.

h. Confidentiality can encourage reconciliation and protect other parties involved from unnecessary exposure. Conversely, the injury caused by the offending person may be widespread or significant enough to require some portion or the whole of the Community be informed or included in the reconciliation process. In consultation with the CORE Council, the ad hoc committee will determine the degree of confidentiality to be used during the invoking of the Policy of Disruptive Behavior.

i. To preserve institutional memory and consistent application of this policy over time, a record of each invoking of this Policy will be maintained in a registry secured in the Center offices. Access to this registry is restricted to the Ministers and the Chair of the CORE Council who may share this information on a "need to know" basis.

j. A registry record includes the identity of the offending individual, all communications between the individual and the Center relating to the invoking of the policy and supporting documentation. The record will also include, for the benefit of future ministers and Boards, a statement written by the ad hoc committee, on the recommended course of action should offenses by the individual continue or recur.

Columbus Center for Spiritual Living

Ministry Policy Statement

115.1 Adult Education

Policy Type: Education Policies

Adoption Date:

Modification Date:

Date of Next Review:

Author: Rev. Molly Cameron

Related Policies: Policy Governance 115 – Foundational Principles for Growth Science of Mind Literacy

- ***We teach and practice the principles as set forth by Ernest Holmes and other great New Thought teachers.***

The Adult Education Program is solely under the supervision of the Senior Minister. Its goals are to provide courses that are accredited by Centers for Spiritual Living leading to accredited spiritual Practitioner training; and to provide life-long learning opportunities for adults who do not wish to become Practitioners.

The goals are to be accomplished by the Senior Minister, working with those licensed Practitioners and, where applicable, gifted congregants who are interested in facilitating coursework for congregants.

The goals are to be accomplished via means compliant with Section 10 of the Policies and Procedures of Centers for Spiritual Living. This requires, among other things, that all certificated courses be facilitated by either a minister or practitioner in good standing with Centers for Spiritual Living.

Accredited classes must be taught by a practitioner or minister. Teachers must be current with membership and in good standing to be eligible to teach.

Procedures for Adult Education Classes:

1. Contact Office for the workbook and facilitator guide.
2. Review the guide in advance and contact Office to order the appropriate books.
3. Monitor class registration sheets, and one week before the class begins contact Office with the number of students requiring a workbook. Printed materials will be in the classroom on the first evening of class.
4. Scholarship arrangements must be made with the Senior Minister.
5. Make arrangements for access to the building. (See Policy xxx, Access to Premises)

6. Have all students fill out a student registration form and use to record attendance, homework, payments, etc.
7. If students need to pay by credit card, make arrangements with Office. Payments may be made in installments and must be paid by the last day of class.
8. If special supplies are required, submit receipts for reimbursement to Robin.
9. Inform Office of any class schedule changes promptly.
10. Make sure all payments and homework are completed by the last day of class. If exceptions must be made, let Office know.
11. Have students complete the feedback form on the final evening of class.
12. Turn in class registrations, feedback forms and any final payments to Office within 10 days of the end of class.

Columbus Center for Spiritual Living

Ministry Policy Statement

115.2 Youth Program

Policy Type: Education Policies

Adoption Date:

Modification Date:

Date of Next Review:

Author: Rev. Molly Cameron

Related Policies: Policy Governance 115 – Foundational Principles for Growth Science of Mind Literacy

- ***We teach and practice the principles as set forth by Ernest Holmes and other great New Thought teachers.***

The Youth Program is under the supervision of the Senior Minister. The Director of the Youth Program shall be an individual with passion and skills/talents in this area. The Director has taken or will take, at a minimum, the Foundations course during his/her first year of service. Further classwork is encouraged.

The Director of the Youth Program shall communicate regularly with the Senior Minister as to the status of the program, attendance, problems or issues, needs or suggestions, and any other necessary matters.

The goal of the Youth Program is to instill in our youth the idea of their spiritual magnificence. Tools to be used include, but are not limited to, meditation, affirmation, spiritual mind treatment, visioning, and fun!

Procedure:

Each volunteer seeking to serve in the Youth Program shall undergo a background screening to ensure that no individuals with a history of inappropriate behavior with children be allowed to serve.

To ensure the safety of the children and to stay within the guidelines of our insurance carrier, only parents of children in attendance at service, background checked volunteers or approved by the Senior Minister shall be allowed in the Youth Program rooms during the Youth Program services.

Columbus Center for Spiritual Living

Ministry Policy Statement

300.1 Special Events

Policy Type: Facilities Management

Adoption Date:

Modification Date:

Date of Next Review:

Author: Rev. Molly Cameron

Related Policies: Policy Governance 300 - 6 which states that:

- ***Assets may not be unprotected, inadequately maintained or unnecessarily risked.***

Any congregant wishing to use space at the Center shall contact the Operations Director and fill out a form specifying the date, time and room desired. The Operations Director will either approve the request or discuss alternative dates, times, and/or rooms with the person requesting.

Any outside (non-member/congregant) party wishing to use space at the Center shall contact the Operations Director to discuss date, time, and room needs. If the parties are able to negotiate appropriate space at the needed time and date, the party making the request shall fill out an appropriate contract specifying the type of activity, the contribution to be made in consideration of such use, indemnifying the Center, etc.

If the Operations Director has any questions or concerns about the type of activity or the party making the request, the Senior Minister shall be consulted. The final decision in these situations shall lie with the Senior Minister.

All events or workshops will be selected by the Sr. Minister or Sr. Minister's delegate, and must be submitted in writing through either a workshop call form or an events application form.

Columbus Center for Spiritual Living

Ministry Policy Statement

300.2 Safety and Insurance

Policy Type: Administration, Personnel

Adoption Date:

Modification Date:

Date of Next Review:

Author: Rev. Molly Cameron

Related Policies: Policy Governance 300-6 which states that:

- ***Assets may not be unprotected, inadequately maintained or unnecessarily risked.***

The Ministry shall take reasonable steps to ensure the safety of every person entering the premises. These steps shall include, but are not limited to, background checks for appropriate staff and volunteer positions, ensuring the absence of dangerous conditions or “attractive nuisances,” adequately maintaining the property to avoid hazards, etc. The Center shall maintain insurance adequate to repair or replace damaged property, provide medical payments for anyone injured on the premises, and indemnify the Leadership Council as appropriate.

Columbus Center for Spiritual Living

Ministry Policy Statement

300.3 Access to Premises

Policy Type: Administration

Adoption Date:

Modification Date:

Date of Next Review:

Author: Rev. Molly Cameron

Related Policies: Policy Governance 300.6 which states that:

- ***Assets may not be unprotected, inadequately maintained or unnecessarily risked.***

People requiring access to the buildings shall contact the Operations Director. The Operations Director shall determine whether the requestor requires a key or whether other arrangements can be made. If a key is to be issued, the requestor's name, social security number, and contact information shall be maintained by the Operations Director, and the Operations Director shall issue a four-digit code for the alarm system and provide instructions covering the securing of the building upon entry and exit.

Columbus Center for Spiritual Living

Ministry Policy Statement

300.4 Licensed Practitioners

Policy Type: Ministry Policies

Adoption Date:

Modification Date:

Date of Next Review:

Author: Rev. Molly Cameron

Related Policies: Policy Governance 300-2 “General MINISTER Limitations” which states:

- *Dealings with... the BENEFICIARIES shall not be inhumane, unfair or disrespectful.*

Practitioners serve the Community at the complete discretion of the Spiritual Leader. Practitioners are held accountable to the Policies & Procedures of Centers for Spiritual Living as well as any requirements deemed appropriate by the Spiritual Leader. Practitioners shall be licensed through Centers for Spiritual Living and are responsible for living by the Center for Spiritual Living Policies & Procedures Manual which includes meeting the requirements for relicensing.

Procedures:

Conducting Sunday Meditation

A licensed Religious Science practitioner will provide the meditation for Sunday service. The practitioner will arrive no later than 9:50 with their Columbus Center for Spiritual Living practitioner stole on dressed in business casual clothing. They will take their place at the front of the sanctuary, no later than 9:55. At the front of the sanctuary, they will either sit in a chair or stand behind the podium. The practitioner will work with the sound technician to ensure the microphone placement and level is correct as well as coordinates the music to be used. The practitioner will give a 15-minute meditation.

If the microphone goes out during the meditation, the sound technician will help resolve the problem. If the practitioner cannot fulfill their duty they will find a replacement practitioner.

The practitioner will participate in the pray in circle before service. During service they will hold high watch.

Platform Duty

A licensed Religious Science practitioner will serve as the practitioner on duty for Sunday service. The practitioner will arrive no later than 10:15, with their Columbus Center for Spiritual Living practitioner stole on with their stole on dressed in business casual clothing. They will pray in with the pray in circle

before the service and then walk in with the speaker for the day to their seat at the front of the sanctuary. They will read the practitioner part of the script for the day at the podium. When the script indicates for the practitioner to pray s/he will speak an affirmative prayer. After the service they will get the prayer requests from the prayer request box and email them out to the other practitioners.

If the practitioner cannot fulfill their duty they will find a replacement practitioner.

Treatments after Service

A licensed Religious Science practitioner will provide prayer after service at least one time per month.

Columbus Center for Spiritual Living

Ministry Policy Statement

300.5 Budgets

Policy Type: Financial Policies

Adoption Date:

Modification Date:

Date of Next Review:

Author: Rev. Molly Cameron

Related Policies: From Policy Governance Statement 300-4 “General MINISTER Limitations” which states: *Budgeting shall not deviate significantly from CORE COUNCIL “Ministry” priorities, risk fiscal jeopardy nor fail to show a generally acceptable level of foresight.*

1. The Center shall establish its official budget for the following calendar year before the end of the current fiscal year. For example, the 2016 budget shall be established before December 31, 2015.
2. The budget shall take into account recent years’ levels of giving, trends in giving and population, and conscious, directed spending in support of the vision.
3. The budget shall be somewhat “aspirational” in that it seeks to grow income, programs, and the life of the Center – to be rooted in what is possible rather than being merely reflective of what is probable or what has happened before.
4. The budget draft shall be prepared by the Treasurer with input from the Minister and shall be submitted to the Leadership Council for review and adoption.

Columbus Center for Spiritual Living

Ministry Policy Statement

300.6 Gift Acceptance Policy

Policy Type: Financial Policies

Adoption Date:

Modification Date:

Date of Next Review:

Author: Rev. Molly Cameron

Related Policies: From Policy Governance Statement 300-5 “General MINISTER Limitations” which states: *Actual financial conditions at any time shall not incur fiscal jeopardy or compromise CORE COUNCIL “Ministry” priorities.*

INTRODUCTION: The Center for Spiritual Living Greater Dayton (the “Center”) encourages gifts that will provide permanent funding to help the Center fulfill its mission. Extraordinary or one time gifts to the Center that are not otherwise specifically directed to another purpose will be used to create, or will be added to, the Center for Spiritual Living Greater Dayton Endowment Fund (hereinafter the “Endowment”) and used in accordance with the policies and procedures of the Endowment. Note: the term “gifts” does not include monies received as regular tithes or contributions to the Center. Other accepted gifts will be used for the purpose specified. The purpose of establishing these policies and guidelines (hereinafter “Policies”) is to maintain and preserve the integrity of the Center and minimize the acceptance of gifts that will not assist the Center in fulfilling its mission. In addition, these Policies are intended to provide guidance to prospective donors and their advisors when making gifts to the Center. Accordingly, all gifts to the Center or the Endowment shall be governed by these Policies. The Center retains the right to accept or reject any proposed gift and no gift shall be deemed accepted until accepted in accordance with these Policies. The Center shall ask the donor of any property to pay for all costs associated with the transfer of property to the Center, such as recording fees, transfer taxes, due diligence investigations, and other transfer fees. In appropriate circumstances, the Center may pay such costs if the donor declines to pay such costs.

DONOR CONSIDERATIONS The interest of the donor shall be the primary consideration with respect to any gift. No representative of the Center in such capacity shall provide legal, financial, or tax advice to any prospective donor. All planned giving techniques have limitations and require that the donor comply with specific rules and regulations. As a result, all prospective donors should be encouraged to seek the assistance of personal legal, tax, and financial advisors in matters relating to gifts and the resulting tax and estate planning consequences.

PROCEDURE FOR ACCEPTANCE OR REJECTION: All prospective cash gifts or gifts of publicly traded securities shall be reviewed and may be accepted by the Senior Minister. All prospective gifts not involving cash or publicly traded securities, but which appear to be readily marketable, not subject to current or anticipated litigation, and which will benefit the mission of the Center, shall be reviewed and may be accepted by the Planned Giving and Endowment Committee. The Planned Giving and Endowment Committee shall follow these Policies in accepting any prospective gift. All other prospective gifts, including property of limited marketability or property involving liability or questionable benefit to the mission of the Center, shall be reviewed by the Planned Giving and Endowment Committee and its recommendation referred to the Center Leadership Council for final determination as to acceptance or rejection. In such cases, the costs and benefits of the gift should be reviewed to determine possible maintenance expenses and whether existing staff has the resources to oversee the gifted assets. The Center Leadership Council may deviate from these Policies if it determines that doing so is in the best interests of the Center. The Center Leadership Council is authorized to retain and rely upon consultants, advisors, legal experts and others when it deems such consultation is necessary.

SPECIFIC TYPES OF GIFTS: Cash is acceptable in any form. Checks should be made payable to “Center for Spiritual Living Greater Dayton” (or any variant if the intent of the donor can be reasonably ascertained) and delivered to the Operations Director, Treasurer, or Senior Minister.

Securities include debt and equity interests in corporations, partnerships, limited liability companies, other business entities, and governmental entities and also include mutual funds and similar investments. Securities may either be publicly traded or non-publicly traded. Publicly traded securities are securities that are traded in a generally recognized market and can be easily sold and converted to cash. Non-publicly traded securities are interests in closely held business entities and other securities that are not traded on a recognized market or cannot be easily sold and converted to cash. Publicly traded securities are acceptable gifts. Transfer is best with unendorsed securities plus executed stock or bond powers, either hand delivered to the Center Operations Director or Senior Minister, or sent separately by certified mail. Securities held in “street name” can be transferred by the donor to the Center’s current brokerage account or to a new account opened in the name of the Center. The Center Treasurer or Senior Minister shall assist in transferring any securities and in opening any new account. Non-publicly traded securities should be carefully examined to determine their value and marketability. The examination shall specifically determine that: 1. There are no restrictions on the security or ownership of the security that would prevent the Center from converting such security into cash within a reasonable time; and 2. The security will not generate any undesirable tax consequences to the Center.

Real property includes developed or undeveloped land, including residences, agricultural land, commercial property, and gifts of such property subject to a prior life interest. A gift of real property can represent a major contribution to the Center. Such a gift may also represent a major liability in terms of up-front costs, carrying costs, property taxes, and environmental remediation. As a result, no interests in real property shall be accepted without a thorough review of the property, including a review of environmental aspects, the title, real estate taxes, insurance, and valuation of the property. The Planned Giving and Endowment Committee may accept gifts of real property in accordance with this section if the Committee determines that there are no significant concerns or potential adverse consequences to the Center. In all other cases, the Committee shall make a recommendation to the Center Leadership

Council. The review process for accepting a gift of real property shall start by obtaining (1) a copy of the property deed; (2) a copy of the property map, plat, or survey; (3) a copy of the current tax assessment and tax statement or similar indication of value and real estate taxes; (4) a copy of any lease encumbering all or any portion of the property; (5) a copy of any mortgage encumbering the property and its associated promissory note; (6) a copy of a current insurance invoice; and (7) a general itemization of any other income and carrying costs. The Center Minister and the Chair of the Planned Giving and Endowment Committee shall initially review these documents. If the review is favorable, a qualified appraisal of the property, an environmental assessment, and a title insurance commitment shall be obtained. Prior to acceptance of any interest in real property, the donor shall obtain a qualified appraisal of the property and deliver it to the Center. The donor shall choose the appraiser. The purpose of the appraisal is to provide the donor with a valuation for charitable tax deduction purposes and to provide the Center with a professional estimation of the value of the property, against which the Center can measure any mortgage and potential liabilities. Prior to acceptance of an interest in real property, the Center shall generally require an initial environmental assessment of the property (often referred to as a Phase I Environmental Survey). The purpose of the environmental assessment is to ensure that the property is not subject to environmental contamination, which could place unknown liabilities upon the Center. The only instance in which an environmental survey may not be required is residential real property involving improvements constructed after 1978, in which case the Planned Giving and Endowment Committee may, but is not required to, waive the requirement. Prior to acceptance of an interest in real property, the Center shall obtain a title insurance commitment or other title search. The purpose of the title search is to determine the exact restrictions, easements, mortgages, liens, and other items encumbering the title of the real property. The results of the title search shall be considered in determining whether to accept or reject the real property. Upon acceptance of the real property and recording of the deed, the Center shall generally obtain a title insurance policy, insuring title in the Center subject only to the items disclosed in the title search. It will be the general procedure to ask that the donor pay for the cost of an appraisal, the environmental assessment, and the title work. In appropriate circumstances, however, if the donor declines to pay for the environmental assessment or the title work, the Center may, but is not required to, do so. If the donor intends to take a charitable tax deduction for contribution of the property, however, applicable provisions of the Internal Revenue Code require that the donor pay the costs of the appraisal. Criteria for acceptance of gifts of interests of real property shall include: 1. Is the property useful for the purposes of the Center? 2. Is the property marketable? 3. Are there any restrictions, reservations, easements, or other limitations associated with the property that limit its usefulness or marketability? 4. Is the property subject to mortgages or delinquent real estate taxes? Note: an affirmative response to either of these questions does not necessarily indicate a rejection. 5. What are the carrying costs associated with the property, such as insurance, property taxes, mortgages, etc.? 6. Does the environmental assessment reflect any environmental concerns? 7. Does ownership of the property create other risks, such as subjecting the Center to litigation or other expenses? When the Center accepts a remainder interest in real property, following the life of one or more others, the Center shall enter into a separate agreement that gives the donor(s)/life-tenant(s) the responsibility for maintenance, insurance, property taxes, mortgage payments, and other related on going expenses. In appropriate circumstances, however, the Center may incur costs that protect the future value of the real property.

Tangible Personal Property Tangible personal property includes art, books, antiques, equipment, jewelry, collections, cars, and other corporeal personal property. The Senior Minister or Center Minister

may accept gifts of tangible personal property that the Center will actually use in fulfilling its mission. Greater charitable tax deductions may be available for donors of tangible personal property that the Center uses in connection with the fulfillment of its mission and tax-exempt purposes. Only the Planned Giving and Endowment Committee may represent to a donor that the property will or will not be used by the Center in connection with the Center's mission for the requisite period of time. Not for Use by Center in its Mission. Tangible personal property that the Center cannot actually use in its mission is only acceptable if there is strong reason to believe the property can be quickly disposed of and the costs incurred will be outweighed by the net sale proceeds. Perishable property or property that requires special facilities or security to properly safeguard shall only be accepted if the benefits of the gift far outweigh the maintenance expenses and the Center staff can appropriately oversee the personal property.

Charitable Remainder Trusts. The Center may accept a designation as the remainder beneficiary of a charitable remainder trust. Acceptance or rejection shall be based upon the assets that the donor proposes to transfer to the trust and the class of assets that are anticipated to be distributed from the trust to the Center in the future.

Charitable Lead Trusts. The Center may accept a designation as the beneficiary of a charitable lead trust to receive a stipulated unitrust percentage or a fixed annuity amount annually for a stated period of time. Acceptance or rejection shall be based upon the assets that the donor proposes to transfer to the trust and the class of assets that are anticipated to be distributed from the trust to the Center. **Trustee of Charitable Trusts.** The Center will not accept an appointment as trustee of a charitable remainder trust, but will suggest that the donor consider naming The Science of Mind Foundation as the trustee.

Retirement Plan Beneficiary Designations The Center may accept the designation as a beneficiary or contingent beneficiary of a donor's retirement plan. Unless unusual circumstances exist, such designation may be accepted by the Center Minister.

Life Insurance. The Center may accept the designation as a beneficiary or contingent beneficiary of a donor's life insurance policy. Such designation may be accepted by the Center Minister.

The Center may accept an irrevocable gift of a life insurance policy, provided that the insured consents to the gift. Gifts of fully paid-up policies may be accepted by the Center Minister. The Planned Giving and Endowment Committee may accept gifts of policies that are not fully paid-up, based upon the amount of the premiums, cash surrender value and other policy attributes, and health of the donor. Donors of policies that are not paid-up shall be encouraged to continue making the on-going premium payments; if ownership of the policy is irrevocably vested in the Center, such premium payments should be entitled a charitable tax deduction. Policies that are not paid-up and for which the donor declines to make ongoing premium payments may be surrendered to the life insurance company for the cash surrender value, the Center may pay the premiums through policy loans, or the Center pay the premiums from other funds, as the Planned Giving and Endowment Committee determines is in the best interests of the Center.

CENTER DISPOSITION OF DONATED PROPERTY: Property donated to and accepted by the Center shall generally be sold or liquidated as soon as practical and the net proceeds invested in accordance with the Endowment investment policy.

MISCELLANEOUS TAX MATTERS: The Center, as a matter of governing policy, shall cooperate fully in all matters related to Internal Revenue Service investigations of charitable gifts. If there is reason to believe that any gift of property, other than cash and certain publicly traded securities, has a value of \$5,000 or more, the property shall not be accepted until after the donor has provided the Planned Giving and Endowment Committee an appraisal qualified under the applicable provisions of the Internal Revenue Code governing such gifts. The Internal Revenue Code generally requires that the donor pay the costs of the appraisal. The requirement of such an appraisal, however, may, in the discretion of the Planned Giving and Endowment Committee, be eliminated if the donor indicates in writing that he or she does not intend to take a charitable income tax deduction for such gift. The Planned Giving and Endowment Committee, however, shall generally not waive the appraisal requirement if there is any question as to the authenticity or quality of the property donated.

GENERAL: The Center Minister, Operations Director, or Treasurer shall assure that all prospective donors receive written confirmation of the acceptance or rejection of any gift. For accepted non-cash gifts having a value in excess of \$250, the written confirmation shall describe the gift and give an estimate of the fair market value of the property in accordance with applicable provisions of the Internal Revenue Code relating to the contemporaneous acknowledgment of charitable gifts. The letter shall state if the estimate of the fair market value is based upon the donor's estimate or a qualified appraisal. Donors must generally file an IRS Form 8283 when taking a charitable income tax deduction for non-cash donations in excess of \$500. In certain situations, the charitable donee of the non-cash property must also sign IRS Form 8283. When requested, the Center Minister, Operations Director, or Treasurer shall sign an appropriately prepared IRS Form 8283 that a donor submits and shall retain a copy for Center records. The Center shall comply with all reporting requirements under Section 6050L of the Internal Revenue Code. Generally, that section requires the Center to file an information report with the Internal Revenue Service (on IRS Form 8282) if the Center sells or disposes of the "charitable contribution property" within two years of its contribution to the Center. The term "charitable contribution property" is defined as any property (excluding cash and certain publicly traded securities) for which a charitable income tax deduction was claimed and the property (plus the claimed value of all similar items of property donated by the donor to one or more donees) exceeds \$5,000. The Center Minister, Operations Director, or Treasurer shall sign and file IRS Form 8282 within 125 days of the date of sale or disposition of the property or such other period specified in then current IRS requirements.

Columbus Center for Spiritual Living

Ministry Policy Statement

320.1 Care Structure

Adoption Date:

Modification Date:

Date of Next Review:

Author: Rev. Molly Cameron

From Policy Governance Manual, Statement 320 “Treatment of Beneficiaries” which states that:

- ***Dealings with... the BENEFICIARIES shall not be inhumane, unfair or disrespectful.***

The Senior Minister serves as Director of the Care Structure, which exists to extend care to members and attendees through small group work. The Senior Minister may approve such service teams, social groups and ministries as are determined to be necessary to the smooth operation and development of the Center. These small groups include, but are not limited to, Ushers, Greeters, Set Up and Take Down, Counters, A/V, Community Outreach, Men and Women’s Groups, Compassionate Care, Bookstore, etc.

The overarching policy for all such teams is that each shall be self-governing, selecting replacement or additional members, determining the scope and areas of activity, and electing or appointing leaders and leaders in training for the team or ministry. That being said, the Senior Minister and Leader Champions may provide parameters to guide the work of each team and ministry of the Center, so as to avoid duplication of efforts, scheduling problems, and questions as to the appropriate actions and arenas for each team.

Leaders and Leaders-in-Training meet for discussion, feedback and training at appropriate intervals, facilitated by the Leader Champions and Director.

Columbus Center for Spiritual Living

Ministry Policy Statement

325.1 Pay Policy & Schedule

Policy Type: Administration, Personnel

Adoption Date:

Modification Date:

Date of Next Review:

Author: Rev. Molly Cameron

From Policy Governance Manual, Statement 325 “Staff Relations” which states that:

- ***Dealings with... the STAFF shall not be inhumane, unfair or disrespectful.***

Salaries for staff personnel are formulated and recommended by the Senior Minister to the CORE Council. The CORE Council has final authority in determining salaries and wages.

Full-time and part-time personnel are paid twice monthly, on the 15th and final days of each month. Contracted labor is paid weekly as invoiced.

Columbus Center for Spiritual Living

Ministry Policy Statement

325.2 Vacation and Sick Leave

Policy Type: Personnel Policies

Adoption Date:

Modification Date:

Date of Next Review:

Author: Rev. Molly Cameron

From Policy Governance Manual, Statement 325 “Staff Relations” which states that:

- ***Dealings with... the STAFF shall not be inhumane, unfair or disrespectful.***

Full-time employees shall receive forty (40) hours of paid vacation after one full year of employment and eighty (80) hours of paid vacation after two full years of employment. After five full years of employment, a full-time employee shall receive one hundred twenty (120) hours of paid vacation. The maximum accrual of paid vacation leave shall not exceed 120 hours unless approved in advance, in writing, by the minister in consultation with the CORE Council.

No accrual of vacation time will begin until the employee satisfactorily completes a 120-day probationary period.

Requests for paid vacation leave are to be submitted in writing to the Minister for approval two weeks prior to the date the leave is to commence.

If it is determined that the Center offices are to be closed for a period of time (*e.g.*, between Christmas and New Years), all employees may take paid time off without using accrued vacation.

Wellness Leave Policy: Full-time employees are entitled to 24 hours of wellness leave annually. Wellness Leave may not be carried over to the following year.

Wellness leave may be used for illness or for physicians’ appointments, exams, lab tests, dental work or rest. It is expected that all employees will operate in complete integrity and honesty with regard to wellness leave; it is also expected that CCLC will be reasonable, compassionate, and loving toward employees who are facing health challenges.

No employee, upon termination of employment for any reason, shall be paid for unused accrued wellness leave.

Maternity Leave: Any employee taking maternity leave shall be allowed to exhaust all wellness and accrued vacation leave before the maternity leave becomes unpaid. Any employee wishing to take maternity leave of more than six (6) weeks shall negotiate the duration of the leave in advance with the minister.

Columbus Center for Spiritual Living

Ministry Policy Statement

325.3 Hiring/Releasing of Staff or Contractors

Policy Type: Administration, Personnel

Adoption Date:

Modification Date:

Date of Next Review:

Author: Rev. Molly Cameron

From Policy Governance Manual, Statement 325 “Staff Relations” which states that:

- ***Dealings with... the STAFF shall not be inhumane, unfair or disrespectful.***

Hiring and releasing of staff and contractors is the responsibility of the Senior Minister. However, the Senior Minister may seek guidance from the CORE Council on any issue related to hiring, management, or release of staff or contractors.

Columbus Center for Spiritual Living

Ministry Policy Statement

325.4 Employee Benefits

Policy Type: Administration, Personnel

Adoption Date:

Modification Date:

Date of Next Review:

Author: Rev. Molly Cameron

From Policy Governance Manual, Statement 325 “Staff Relations” which states that:

- *Dealings with... the STAFF shall not be inhumane, unfair or disrespectful.*

Full-time employees shall be offered compensation for medical insurance. The level of insurance (e.g., bronze, silver, etc.) shall be determined by the CORE Council in accordance with the financial position of the Center, the salary level of the employee, and other considerations deemed pertinent by the CORE Council.

Columbus Center for Spiritual Living

Ministry Policy Statement

360.1 Receiving of Funds

Policy Type: Financial Policies

Adoption Date:

Modification Date:

Date of Next Review:

Author: Rev. Molly Cameron

Related Policies: From Policy Governance Statement 360-5 “General MINISTER Limitations” which states:

- ***Protection of Assets. Accordingly, Minister shall not: receive, process or disburse funds under controls which are insufficient to meet the CORE COUNCIL-appointed auditor’s accepted standards.***

A. Policy:

Sunday Collection. Funds received through the Sunday collection shall be handled by counters who are overseen by the team leader of the Prosperity Counters. Counters must be appointed or approved by CORE Council. Each collection must be counted by two members of the counting team or one team member and a CORE Council member, and no two counters shall count together on consecutive weeks.

Monies received in the mail shall be processed by the Operations Manager for deposit.

Electronic contributions shall be received by the bank and accounted for by the bookkeeper.

B. Procedures:

Sunday counters shall count and accurately report earnings through the income worksheet provided. The Sunday deposit shall be hand-delivered to the Operations Manager or to the Sr. Minister.

Contributions by mail shall be deposited by the Operations Manager as “Mid-Week Contributions” and a copy of each check kept in the records.

All monies received shall be entered into a Deposit Worksheet and emailed to bookkeeper, treasurer and sr. minister.

Columbus Center for Spiritual Living

Ministry Policy Statement

360.2 Recording of Donations

Policy Type: Financial Policies

Adoption Date:

Modification Date:

Date of Next Review:

Author: Rev. Molly Cameron

Related Policies: From Policy Governance Statement 360-5 “General MINISTER Limitations” which states:

- ***Assets may not be unprotected, inadequately maintained or unnecessarily risked.***

All contributions shall be entered into Servant Keeper software program to ensure accurate recordkeeping for our contributors, and yearly statements mailed out by January 31st of each year. This is to be accomplished by the Operations Director or his/her assignee, to be approved by the Sr. Minister.

Columbus Center for Spiritual Living

Ministry Policy Statement

360.3 Bookkeeping

Policy Type: Financial Policies

Adoption Date:

Modification Date:

Date of Next Review:

Author: Rev. Molly Cameron

Related Policies: From Policy Governance Statement 360-5 “General MINISTER Limitations” which states:

- ***Protection of Assets. Accordingly, Minister shall not: receive, process or disburse funds under controls which are insufficient to meet the CORE COUNCIL-appointed auditor’s accepted standards.***

The services of a professional bookkeeper shall be contracted and overseen by the Minister and Treasurer of the organization.

Columbus Center for Spiritual Living

Ministry Policy Statement

360.4 Spending Approval

Policy Type: Financial Policies

Adoption Date:

Modification Date:

Date of Next Review:

Author: Rev. Molly Cameron

Related Policies: From Policy Governance Statement 360-5 “General MINISTER Limitations” which states: *Protection of Assets*. Accordingly, Minister shall not: receive, process or disburse funds under controls which are insufficient to meet the CORE COUNCIL-appointed auditor’s accepted standards.

Any expenses under \$300 outside those authorized in the annual budget are to be authorized by the Senior Minister. Any outside-the-budget single expense over \$300, or any new weekly or monthly expense that totals more than \$300 shall be authorized by the Leadership Council.

Expenses that are within the budget for the year shall be paid when due. Those with more flexible due dates shall be paid as soon as practicable, after consideration of cash flow constraints.

Columbus Center for Spiritual Living

Ministry Policy Statement

360.5 Check Signing

Policy Type: Financial Policies

Adoption Date:

Modification Date:

Date of Next Review:

Author: Rev. Molly Cameron

Related Policies: From Policy Governance Statement 360-5 “General MINISTER Limitations” which states: *Protection of Assets*. Accordingly, Minister shall not: receive, process or disburse funds under controls which are insufficient to meet the CORE COUNCIL-appointed auditor’s accepted standards.

Checks shall be signed by members of the Leadership Council who are authorized through the bank to so sign. Any check in excess of \$300.00 shall bear the signatures of two authorized Leadership Council members.

Columbus Center for Spiritual Living

Ministry Policy Statement

360.6 Disbursements

Policy Type: Financial Policies

Adoption Date:

Modification Date:

Date of Next Review:

Author: Rev. Molly Cameron

Related Policies: From Policy Governance Statement 360-5 “General MINISTER Limitations” which states: *Protection of Assets*. Accordingly, Minister shall not: receive, process or disburse funds under controls which are insufficient to meet the CORE COUNCIL-appointed auditor’s accepted standards.

1. All bill and check payments are to be approved in advance by the Minister or Treasurer.
2. Handwritten checks are to be avoided. A handwritten check should be issued only after authorization from the Leadership Council President or the Senior Minister. Any handwritten check should be photocopied and the copy scanned and emailed to the bookkeeper as soon as possible.

Columbus Center for Spiritual Living

Ministry Policy Statement

360.7 Reimbursements

Policy Type: Financial Policies

Adoption Date:

Modification Date:

Date of Next Review:

Author: Rev. Molly Cameron

Related Policies: From Policy Governance Statement 360-5 “General MINISTER Limitations” which states: *Protection of Assets*. Accordingly, Minister shall not: receive, process or disburse funds under controls which are insufficient to meet the CORE COUNCIL-appointed auditor’s accepted standards.

Reimbursements are to be submitted in writing. Reimbursements shall be accompanied by vendor receipts for all amounts reimbursed, except for those not required to be substantiated by IRS Publication 463 (expenses other than lodging that are less than \$75, travel expenses for which a receipt is not readily available, etc.)

Columbus Center for Spiritual Living

Ministry Policy Statement

360.8 Credit Cards

Policy Type: Financial Policies

Adoption Date:

Modification Date:

Date of Next Review:

Author: Rev. Molly Cameron

Related Policies: From Policy Governance Statement 360-5 “General MINISTER Limitations” which states: *Protection of Assets*. Accordingly, Minister shall not: receive, process or disburse funds under controls which are insufficient to meet the CORE COUNCIL-appointed auditor’s accepted standards.

Use of all Center credit cards is closely monitored by the Senior Minister. The Senior Minister and the Operations Director hold Visa credit cards with PNC Bank which may be used for minister’s travel, lodging, and similar expenses, and for other Center purchases authorized by the budget or as otherwise provided in these Policies. Card uses must be substantiated by vendor receipts except as noted in Ministry Policy

Columbus Center for Spiritual Living

Ministry Policy Statement

360.9 Guest Speakers / Musicians

Policy Type: Financial Policies

Adoption Date:

Modification Date:

Date of Next Review:

Author: Rev. Molly Cameron

Related Policies: From Policy Governance Statement 360-5 “General MINISTER Limitations” which states: *Protection of Assets*. Accordingly, Minister shall not: receive, process or disburse funds under controls which are insufficient to meet the CORE COUNCIL-appointed auditor’s accepted standards.

Guest speakers and guest musicians are hired by the Senior Minister and/or Music Director. Payment shall be arranged by the Operations Director with the bookkeeper. Any guest speaker or guest musician fees over \$250 are to be cleared with the CORE Council in advance of booking.

Columbus Center for Spiritual Living

Ministry Policy Statement

360.10 Guest Speaker Payment Policy

Policy Type: Financial Policies

Adoption Date:

Modification Date:

Date of Next Review:

Author: Rev. Molly Cameron

Related Policies: From Policy Governance Statement 360-5 “General MINISTER Limitations” which states: *Protection of Assets.* Accordingly, Minister shall not: receive, process or disburse funds under controls which are insufficient to meet the CORE COUNCIL-appointed auditor’s accepted standards.

Guest speakers shall be remunerated as follows:

1. National speakers who require a set fee shall be remunerated accordingly. Additional fees for travel and lodging may be negotiated by the Minister.
2. Ministers who serve as guest speakers are considered professional and shall be remunerated accordingly.
3. Practitioners may, from time to time, be asked to serve as guest speaker.
 - a. If it is the first opportunity for such service, giving the Sunday message is considered an honor and an opportunity and shall not be remunerated.
 - b. Additional Sunday speaking opportunities may be remunerated, depending upon the length of the message and other considerations that may apply.

Procedure:

1. If a national speaker does not request a set fee, remuneration shall be set at \$200 for a Sunday guest speaker.
2. If a local minister or other speaker is engaged, the fee shall be set at \$150.
3. If a practitioner is asked to speak, subsequent to an initial engagement described above, remuneration shall be set at \$100 for Sunday message.

Columbus Center for Spiritual Living

Ministry Policy Statement

360.11 Adult Education Teachers Remuneration Policy

Policy Type: Financial Policies

Adoption Date:

Modification Date:

Date of Next Review:

Author: Rev. Molly Cameron

Related Policies: From Policy Governance Statement 360-5 “General MINISTER Limitations” which states: *Protection of Assets.* Accordingly, Minister shall not: receive, process or disburse funds under controls which are insufficient to meet the CORE COUNCIL-appointed auditor’s accepted standards.

Teachers receive 60% of the net earnings from any given class except when a teaching assistant serves as well. For classes with over 10 students, it is suggested that the teacher ask a practitioner to serve as a teaching assistant, whose duties can include keeping attendance, collecting tuition, managing room set up, collecting and reviewing homework, covering for teacher absence, etc. Duties of the TA are at the discretion of the teacher. When a TA partners with a Teacher, unless other arrangements are made, the TA will automatically be given 10% of the Teacher’s earnings from the class.

Columbus Center for Spiritual Living

Ministry Policy Statement

360.12 Document Retention and Destruction Policy

Policy Type: Financial Policies

Adoption Date:

Modification Date:

Date of Next Review:

Author: Rev. Molly Cameron

Related Policies: **From Policy Governance Statement 360-5 “General MINISTER Limitations” which states: *Protection of Assets*.** Accordingly, Minister shall not: receive, process or disburse funds under controls which are insufficient to meet the CORE COUNCIL-appointed auditor’s accepted standards.

The Center shall maintain all records of a financial nature for a period not less than seven (7) years. At the end of that period, any document that contains a congregant’s name, account number, social security number, or other identifier shall be shredded before disposal.