

New Harvest Policy & Procedure Manual

SECTION 01

Policy on Licensing Pastors

(Date revised – August 15, 2015)

The procedure for licensing pastors is put in the hands of denominational authorities or the governing body of individual churches. Since we are an independent evangelical church, we have the freedom to license pastors. Any person serving as Pastor for New Harvest Church should possess the qualities of godly character as mentioned in God's Word. The person being licensed must be nominated by the Senior Pastor and specifically approved by a majority vote from the Board of Elders. By licensing the individual as Pastor he will be subject to the direction and leadership of the Senior Pastor and will be given the authority to officiate at weddings and funerals, and function as pastor within our church body. This also allows a pastor to have a housing allowance, which is classified as income before taxation.

Responsibilities of a Pastor

1. Make sure that New Harvest stays on its course biblically
2. Understands the Word of God and is able to teach it accurately
3. Does the work of an evangelist, with high regard for winning the lost
4. Is an example to the church body of following Christ as the center of one's life
5. Serve as a shepherd themselves caring about the physical and spiritual well being of the church members
6. Live in a manner abiding by the doctrine, policies and practices of New Harvest Church, as defined by the Senior Pastor and the Board of Elders

Stipulations for licensing a Pastor:

1. Provide discernment and leadership consistent with their spiritual gifts
2. Serving the church in a pastoral leadership role.
3. Identified by the leaders as a person with a pastoral call from God.
4. Is recognized within the church body with that calling as well.

The governing board has the authority to license a leader to the pastoral role if the person(s) being selected to serve as Pastor can physically, emotionally, and spiritually uphold the responsibilities as listed above as well as the stipulations set before them. With those items in agreement, the person will be sanctified to carry on the duties of Pastor and be given the responsibilities and title of Pastor.

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SECTION 02

Policy on Designated Funds Contributions

(Date adopted or last Modified: 07/19/12)

According to the bylaws of New Harvest Church, it is the role of the Board of Elders to oversee the finances of the church, including setting financial priorities and budgets.

Consistent with that role, it will be the policy of the Board of Elders that, in general, all contributions are for the General Fund of the church. This will enable the Board of Elders to best insure that the budgeted needs of the church, and any special needs as the Elders determine from time to time, are met timely and in full.

Also as a general matter, contributions which are designated to be used for a particular purpose (except for approved designated contributions, explained below) will be discouraged. Unapproved specially designated contributions can have the effect of enabling the contributor to pre-empt the budget priorities set by the Board of Elders. Left unchecked, this could mean that lower budget priorities are fulfilled at the expense of higher budget priorities going unmet. This would be confusing, and unhealthy.

However, from time to time the Elders may authorize the solicitation and receipt of contributions for specific, identified funds and projects. Examples are the Facility Fund and the Benevolence Fund (our only permanent designated funds) and special projects (such as a mission trip or to support a missionary). Contributions to those approved funds and projects will be identified, accounted for and used exclusively for those purposes so designated. Those funds will not be available for the General Fund except that any surplus funds for a special project received beyond the need of that project may be redirected to the General Fund.

Any contributions received by the church which appear to be designated for a fund or project not approved by the Board of Elders will be deemed a contribution to the General Fund. When practicable, as to any contribution of at least \$100, the church (by either the pastoral staff or the Treasurer) will attempt to contact the contributor and ask whether he or she would prefer to have the contribution returned or redirected to an approved fund or project, rather than having it applied to the General Fund, and the church shall abide by the contributor's wishes. However, if the contributor cannot be reached with reasonable effort or if the amount of the contribution is less than \$100, then the contribution will be allocated to the General Fund.

General Policy:

Periodically the church will receive contributions designated to a particular ministry, missionary or ministry worker. If it is the intention of the donor to benefit the church **and** the church exercises sufficient discretion and control over the gift, the church may issue a charitable contribution receipt to the donor.

Where the intention of the donor is not to benefit the church directly or the church does not

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exercise sufficient discretion and control, the church may either;

- return the gift to the donor with an explanation, or
- request the donor make payment to a church or an organization that does have sufficient discretion and control, or
- receipt the gift as a nondeductible contribution.

Expanded Explanation:

“Intended benefit to the church” means that the receipting of the gift and the disbursing it to the intended missionary or individual ministry worker falls within the mission and vision of the church. For example, supporting missionaries, aiding the poor, and equipping ministry workers would likely fall within the mission and vision of the church where raising money for improvements to a local park would likely not. The church should also communicate to its donors that the church has complete control and administration over the use of the donated funds. This does not mean that the church may use designated funds in a way other than the way they were designated. Therefore, before the church accepts designated gifts, it should have a clear understanding with the donor on how those gifts can be used. This understanding should be acknowledged in the receipt to the donor.

“Discretion and control over the gift by the church” means that the church must maintain oversight in the selection and supervision of the missionary or the ministry worker. It also involves oversight over how the designated funds are used. This should also involve administration over a budget with financial accountability back to the church. Where another church or missionary organization already maintains oversight and controls over the missionary or ministry worker, the church may delegate much of their responsibility to that organization. At a minimum though, the church should at least confirm annually, that the missionary or ministry worker is still serving in good standing with that organization and confirm that financial controls are still in place and that a financial need continues to exist.

Responsibility for Administering this Policy:

The responsibility for this policy rests with the Elder Body of the church. They can delegate the administration of this responsibility to an individual, or another body within the church but the overall responsibility resides with the Elder Body. Any changes to this policy therefore can only be made by the Elder Body.

This policy was developed to comply with both the Internal Revenue Rules and Regulations regarding charitable giving as well as Biblical guidelines on financial stewardship. Any changes to this policy should take both of these into consideration.

Items that may be helpful in administering this policy:

Acknowledgement should contain the language: “This contribution is accepted with the understanding that the church has the complete control and administration over the use of the donated funds.”

In soliciting designated giving for individual workers or missionaries, also state how the funds will be used if the need does not exist for the intended recipient. An example for a short-term mission trip: “If the intended recipient of your designated contribution does not have a

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financial need for your contribution, it will be used for others on the trip who have unmet needs.”

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SECTION 03

Policy on Conflict Resolution and Discipline

(Adopted May 5, 2011)

On occasion a Christian will wander away from the fellowship of other believers and find himself snared by sin through ignorance or willful disobedience. It then becomes necessary for the church, and particularly its shepherds, to intervene. The overseeing leaders of the church, because of their love for those in the church body, will reach out to the wandering sheep. As in Jesus' parable in Luke 15:3-8, it is a time of joy, both in heaven and within church, when the wandering Christian truly repents.

One means by which the church seeks to lovingly restore wandering believers is the process of church discipline. In Matthew 18, the Lord explains to his disciples how to respond when a fellow believer sins. The principle he sets forth must guide the body of Christ as those within the church seek to implement discipline that leads to restoration.

The Purpose of Discipline:

The purpose of church discipline is the spiritual restoration of fellow members, the consequent strengthening of the church and the honoring of our Lord. When a sinning believer is confronted and he turns from his sin and is forgiven, he is won back to the fellowship, and then, of course, to Jesus Himself.

The goal of church discipline then is not to throw people out of the church, or to feed the self-righteous pride of those who administer the discipline. It is not to embarrass people or to exercise authority or power in some unbiblical manner. The purpose is to restore a sinning believer to holiness and bring him back into a pure relationship within the church body.

In Matthew 18:15 Jesus says, "If your brother sins against you, go and show him his fault, just between the two of you. If he listens to you, you have won your brother over." The Greek word translated "won" was originally used of accumulating wealth in the sense of monetary commodities. Here it refers to the gaining back of something of value that is lost, namely an erring brother. When a brother or sister strays, a valuable treasure is lost and the church should not be content until he or she is restored. The body of Christ is in the business of recovery (Galatians 6:1), and such is the purpose of church discipline.

The Process of Discipline

In Matthew 18:15-17, Jesus sets forth the four-step process of church discipline: 1) Tell him his sin alone; 2) Take some witnesses; 3) Tell the church; and 4) Treat him as an outsider.

Step 1 - Matthew 18:15

The process of church discipline begins on an individual level. As Jesus says, "Go and show him his fault, just between the two of you." Here an individual believer is going to a wandering believer privately and confronts him in a spirit of humility and gentleness. This confrontation involves exposing his sin so that he is aware of it and calling him to repentance. (Reference:

2 Samuel 12 – Nathan confronting David) If the wandering believer repents in response to

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the private confrontation, that brother is forgiven and restored.

Step 2 - Matthew 18:16

If the sinning believer refuses to listen to the one who has rebuked him privately, the next step in the discipline process is to take one or two other believers along to confront him again. "But if he will not listen, take one or two others along, so that every matter may be established by the testimony of two or three witnesses." (verse 16) The purpose of involving other believers is two-fold: One to confirm that sin has been committed, and secondly, that the sinning believer was properly rebuked and whether he has or has not repented.

The presence of additional witnesses is as much a protection for the one being approached as it is for the one approaching. After all, a biased person could erroneously say, "Well, I tried to confront him, but he has remained hardhearted." It is naïve to think that one person could make that ultimate determination, especially if he was the one that was sinned against. The witnesses need to confirm whether there is a heart of repentance, or one of indifference or rejection. At this point, we would hope that the one or two who are brought along to confront the sinner will not have to become public witnesses against him in reference to the whole church. Ideally, their objective involvement will be sufficient to initiate a change of heart in the offending brother when the initial confrontation did not do so. If this change of heart has occurred, the believer is forgiven and restored, and the matter is dropped.

Step 3 - Matthew 18:17

If the sinning brother refuses to listen and respond to the confrontation of the witnesses after a period of time, those witnesses are to tell it to the church, according to Jesus' own words. This is most appropriately done by bringing the matter to the attention of the Elders, who in turn oversee its communication to the church body, using the proper channels, depending upon the scope of the person's influence.

How long should the witnesses call the person to repentance before telling the church? The Elders at New Harvest avoid carrying out the third or fourth stage of church discipline until they are absolutely certain that the erring believer has truly sinned, or is continuing to sin, and that he has refused to repent when appropriately confronted in love. The Elders will routinely send a letter warning the individual that the third (or fourth) step of discipline will be taken if they have not received word of repentance by a specific date. When this date has passed, the person's sin and refusal to repent are made publicly, either before the entire assembly, or even more likely through a fellowship group in which the person is known.

At this point, the believers at New Harvest Church will be encouraged to pursue the person aggressively and plead with him/her to repent before the fourth step becomes necessary. This crucial step often draws the believer to repentance and obedience because of the overwhelming sense of love and concern from those within the church body that they know most directly. If repentance does take place, the sinning believer is forgiven and restored.

Step 4 - Matthew 18:17

The fourth and final step in the process of church discipline is dismissal. If a sinning believer refuses to listen to even the church, he is to be dismissed from the fellowship. Jesus said, "Treat him as you would a pagan or a tax collector." The term "pagan" is definitely a term used of non-Jews, who had no part in the covenant, worship or social life of the Jews. On the other hand "tax-collector" was an outcast from the Jews, having become a traitor to his own

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people. Jesus' use of this term does not mean that the church is to treat these people badly. It simply means that when a professing believer refuses to repent, the church is to treat him as if he were outside of the fellowship. They are not to let him associate and participate in the blessings and benefits of the Christian assembly. When a person in the Corinthian church refused to forsake an incestuous relationship with his step-mother, the Apostle Paul commanded the man be remove from their midst. (1 Corinthians 5:13) The believers were not even to share a meal with him. (1 Corinthians 5:11) For dining with someone was symbolic of a hospitable and cordial fellowship. The one who is persistently unrepentant is to be dismissed from the fellowship and treated like an outcast, not a brother.

As far as the welfare of the church is concerned, the purpose of putting the believer out is to protect the purity of the fellowship (1 Corinthians 5:6), to warn the assembly of the seriousness of sin (1 Timothy 5:20), and to give a testimony of righteousness to a watching world. But as to the welfare of the brother himself is concerned, the purpose of the dismissal is not to punish, but to awaken, and it must therefore be done in humble love and never in the spirit of self-righteous superiority (2 Thessalonians 3:14-15).

When a church has done everything it can to bring a sinning member back to obedience but is unsuccessful, that individual is to be left to his sin and his shame. If he is truly a Christian, God will not cast him away, but he may allow him to shrink still deeper before he becomes desperate enough to turn from his sin.

The command not to have fellowship or even social contact with the unrepentant brother does not exclude all contact. When there is an opportunity to admonish him and try to call him back, the opportunity should be taken. In fact, such opportunities should be sought. But the contact should be for the purpose of challenging their response to God and restoration.

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SECTION 04

Policy on Benevolence Fund

(Date adopted or last Modified: 07/19/12)

General Policy:

New Harvest Church has a mercy ministry to individuals and families in financial crisis and the church has established a Benevolence Fund through which funds for support of the needy can be administered. The church intends to operate the Benevolence Fund according to the highest standards of integrity.

Expanded Explanation:

The purpose of the fund will be to extend mercy to individuals and families in financial crisis. The pastor or other qualified person or persons assigned to administer the fund will develop written procedures to determine who is qualified to receive financial help, document the need, establish reasonable limitations of support per need during a specific period of time, and obtain external verification of that need. The guidelines shall be drawn from Biblical principals. The written procedures may also provide for contributions to other organizations that support the needs of needy individuals and families. Where contributions are made to other organizations, the contribution should be designated to be used only for the needy.

The church will only issue charitable contribution receipts for gifts to the Benevolence Fund that are “to and for the use of” the church and their use must be subject to the control and discretion of the elder board. The donors may make suggestions but not designations or restrictions concerning the identity of the needy individuals. The church reserves the right to return any gift.

The church may periodically take a special offering and or provide for this fund by monthly budgetary transfers from the general fund as directed by the Elders.

Because of the personal nature of extending mercy through financial help, confidentiality is encouraged. Disclosures should be limited to the elders and staff and other individuals who are concerned over the needs of those receiving help.

Responsibility for Administering this Policy:

The elders are responsible for the administration and policies of the Benevolence Fund. The Senior Pastor shall delegate this responsibility to a staff member or Elder.

Annually the delegate administering the Benevolence Fund should report ministry to the elders. Changes in administrative guidelines should also be reported as an informational item to the Elders at the delegate’s earliest opportunity so they can be kept informed.

The church treasurer shall also periodically review the bank reconciliations and the records of the ministry to make sure that all funds are being properly administered and that all disbursement are made in accordance with this policy and with the administrative guidelines. The treasure should report his findings directly to the Elders.

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SECTION 05

Policy on Petty Cash Fund

(Date adopted or last Modified: 12/01/04)

General Policy:

The Petty Cash Fund was established with the goal of minimizing the issuance of checks for certain minor expense items. New Harvest staff and volunteers are encouraged to use this system as a means of receiving reimbursement for small, miscellaneous purchases and expenses as well as temporary advance for such needs which are incurred on behalf of the Church. The initial balance of the fund will be \$200.00.

It is the policy of church that requests for petty cash disbursements will only be processed for payment if they meet the following criteria:

- Required form is fully completed including account, department and approval by department head
- supporting documentation is provided (Receipts)
- amount disbursed does not exceed \$50.00

Staff members issued church credit cards are encouraged to use the credit cards where accepted as opposed to the Petty Cash Fund.

Expanded Explanation:

Petty Cash Custodian Responsibility

- Cashes the petty cash check
- Safekeeping of the monies
 - The petty cash monies should be kept in a locked box, drawer, filing cabinet or safe to which there is limited and controlled access
 - Funds should not be left unattended or unsecured at any time
 - Only the custodian should have access to the cash
 - When disbursements are not made frequently, the Custodian should check the petty cash fund regularly to ascertain that no theft has taken place
- Monitors the use and replenishment of petty cash
- Ensures that the fund is used to cover only those expense reimbursements or advances for which it is not feasible to use normal purchasing methods
- Ensures that the fund is used for legitimate church purposes
- Performs reconciliation of the fund on a regular basis, typically monthly. This is provided to the Church Treasurer on the Petty Cash Reconciliation Statement
- Report immediately any theft or loss from the petty cash fund to the Church Treasurer

Reimbursement of Petty Cash Expenditures

- This is the preferable method of petty cash payment

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- The Custodian obtains proof of purchase (receipts, etc) from the Purchaser
- The Purchaser completes a Petty Cash Voucher, detailing the nature and reason for the expenditure
- A person authorized to approve petty cash payments signs the voucher
- The Custodian reimburses the Purchaser for the expenditure

Petty Cash Advances

- This method should be seldom used, as it requires more tracking and requires the Purchaser to connect with the Custodian twice rather than once
- Petty cash advances may be allowed with the stipulation that the Purchaser returns with a receipt and change
- The Purchaser completes a Petty Cash Voucher for a cash advance
- A person authorized to approve petty cash payments signs the voucher
- When the purchase is done, the Purchaser completes an accurate voucher for the final purchase amount, attaches the receipt, and returns the change to the Custodian

Replenishment of Petty Cash Fund

- The fund should be replenished when the money on hand is adequate for the needs over the next 14 days, or on a regular basis, typically weekly but at least monthly
- The Custodian completes a Petty Cash Reconciliation Statement
 - Vouchers are assigned to appropriate categories (e.g., postage, office supplies, etc.) and added up for a category total
 - Category totals are entered on the Petty Cash Reconciliation Statement and the total expenditure is calculated
 - The total of the receipts (expenditures) plus the cash available must equal the petty cash fund amount in order to prove that all money is accounted for
- The completed Petty Cash Reconciliation Statement and the vouchers with attached receipts are sent to the Church Treasurer
- When the Church Treasurer assures that the account is balanced, the petty cash vouchers (with receipts) are stapled to the Petty Cash Reconciliation Statement
- The Petty Cash Reconciliation Statement is sent to the Church Bookkeeping firm, along with the Deposit and Payment Vouchers. The Bookkeeper writes a check payable to the Petty Cash Custodian, for the exact amount of the vouchers (with receipts), bringing the fund back to its original balance

Losses

- Theft and any other losses of petty cash are the responsibility of the Custodians

Overages and Shortages

- Over/short amounts normally do not occur in petty cash funds
- If this should occur the Petty Cash Custodian should:
 - Verify that all receipts have been turned in

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- Ensure that the amount expended for a Petty Cash Voucher and its accompanying receipt(s) hasn't been counted as two expenditures, instead of one.
- Ensure that each disbursement has a supporting receipt
- If the fund finally cannot be reconciled the Petty Cash Custodian must provide as an attachment to the Petty Cash Reconciliation Statement a full explanation for the overage or shortage

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SECTION 06

Travel and Other Expense Reimbursement Policy

(Date adopted or last Modified: 01/26/2005)

Purpose

The Elder Board of New Harvest Church recognizes that board members, officers, employees, and certain volunteers (“Personnel”) of New Harvest Church (“Church”) may be required to travel or incur other expenses from time to time to conduct ministry business and to further the mission of this nonprofit organization. The purpose of this Policy is to ensure that (a) adequate cost controls are in place, (b) travel and other expenditures are appropriate, and (c) to provide a uniform and consistent approach for the timely reimbursement of authorized expenses incurred by Personnel. It is the policy of New Harvest Church to reimburse only reasonable and necessary expenses actually incurred by Personnel.

When incurring business expenses, New Harvest Church expects Personnel to:

- Exercise discretion and good business judgment with respect to those expenses.
- Be cost conscious and spend ministry money as carefully and judiciously as the individual would spend his or her own funds.
- Report expenses, supported by required documentation, as they were actually spent.

Expense Report

Expenses will not be reimbursed unless the individual requesting reimbursement submits a written Expense Report. The Expense Report, which shall be submitted at least monthly or within two weeks of the completion of travel if travel expense reimbursement is requested, must include:

- The individual’s name.
- The date, origin, destination and purpose of the trip, including a description of each organization-related activity during the trip.
- The name and affiliation of all people for whom expenses are claimed (i.e., people on whom money is spent in order to conduct New Harvest Church’s business).
- An itemized list of all expenses for which reimbursement is requested.

Receipts

Receipts are required for all expenditures billed directly to New Harvest Church, such as airfare and hotel charges. No expense in excess of \$20 will be reimbursed to Personnel unless the individual requesting reimbursement submits with the Expense Report written receipts from each vendor (not a credit card receipt or statement) showing the vendor’s name, a description of the services provided (if not otherwise obvious), the date, and the total expenses, including tips (if applicable).

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General Travel Requirements

- **Necessity of Travel.** In determining the reasonableness and necessity of travel expenses, Personnel and the person authorizing the travel shall consider the ways in which New Harvest Church will benefit from the travel and weigh those benefits against the anticipated costs of the travel. The same factors shall be taken into account in deciding whether the benefits to New Harvest Church outweigh the costs, less expensive alternatives, such as participation by telephone or video conferencing, or the availability of local programs or training opportunities.
- **Personal and Spousal Travel Expenses.** Individuals traveling on behalf of New Harvest Church may incorporate personal travel or business with their Church-related trips; however, Personnel shall not arrange Church travel at a time that is less advantageous to New Harvest Church or involving greater expenses to New Harvest Church in order to accommodate personal travel plans. Any additional expenses incurred as a result of personal travel, including but not limited to extra hotel nights, additional stopovers, meals or transportation, are the sole responsibility of the individual and will not be reimbursed by New Harvest Church. Expenses associated with travel of an individual's spouse, family or friends will not be reimbursed by New Harvest Church.

Air Travel

Air travel reservations should be made as far in advance as possible in order to take advantage of reduced fares.

Frequent Flyer Miles and Compensation for Denied Boarding

Personnel traveling on behalf of New Harvest Church may accept and retain frequent flyer miles and compensation for denied boarding for the personal use. Individuals may not deliberately patronize a single airline to accumulate frequent flyer miles if less expensive comparable tickets are available on another airline.

Lodging

Personnel traveling on behalf of New Harvest Church may be reimbursed at the single room rate for the reasonable cost of hotel accommodations. Conveniences, the cost of staying in the city in which the hotel is located, and proximity to other venues on the individual's itinerary shall be considered in determining reasonableness. Personnel shall make use of available corporate and discount rates for hotels.

Out-of-Town Meals & Incidental Expenses

Personnel traveling on behalf of New Harvest Church are reimbursed for the reasonable and actual costs of meals (including tips) and incidental expenses subject to a maximum per diem meal allowance of \$34 per day and the terms and conditions established by New Harvest Church relating to the per diem allowance.

Ground Transportation

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Employees are expected to use the most economical ground transportation appropriate under the circumstances and should generally use the following, in this order of desirability:

- **Courtesy Cars.** Many hotels have courtesy cars, which will take you to and from the airport at no charge. Employees should take advantage of this free service whenever possible. Another alternative may be a shuttle or bus.
- **Airport Shuttle or Bus.** Airport shuttles or buses generally travel to and from all major hotels for a small fee. At major airports such services are as quick as a taxi and considerably less expensive. Airport shuttle or bus services are generally located near the airport's baggage claim area.
- **Taxis.** When courtesy cars and airport shuttles are not available, a taxi is often the next most economical and convenient form of transportation when the trip is for a limited time and minimal mileage is involved. A taxi may also be the most economical mode of transportation between an individual's home and the airport.
- **Rental Cars.** Car rentals are expensive so other forms of transportation should be considered when practical. Employees will be allowed to rent a car while out of town provided that advance approval has been given by the individual's supervisor and that the cost is less than alternative methods of transportation.

Personal Cars

Personnel are compensated for use of their personal cars when used for ministry business. When individuals use their personal car for such travel, including travel to and from the airport, mileage will be allowed at the currently approved IRS rate per mile.

In the case of individuals using their personal cars to take a trip that would normally be made by air, mileage will be allowed at the currently approved rate; however, the total mileage reimbursement will not exceed the sum of the lowest available round trip coach airfare.

Parking/Tolls

Parking and toll expenses, including charges for hotel parking, incurred by Personnel traveling on organization business will be reimbursed. The costs of parking tickets, fines, car washing, valet service, etc., are the responsibility of the employee and will not be reimbursed.

On-airport parking is permitted for short business trips. For extended trips, Personnel should use off-airport facilities.

Contact and Business Mileage

Reasonable expenses incurred for business/ministry meetings or other types of business/ministry-related contact will be reimbursed only if the expenditures are approved in advance by the senior pastor of New Harvest Church and qualify as tax deductible expenses. Detailed documentation for any such expense must be provided, including:

- Date and place of contact.
- Nature of expense.

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- Name, titles, and affiliation of those contacted.
- A complete description of the business/ministry purpose for the activity including the specific business matter discussed.
- Vendor receipts (not credit card receipts or statements) showing the vendor's name, a description of the services provided, the date, and the total expenses, including tips (if applicable).

Other Expenses

Reasonable ministry-related telephone and fax charges due to absence of Personnel from the individual's place of business are reimbursable. In addition, reasonable and necessary gratuities that are not covered under meals may be reimbursed.

Non-reimbursable Expenditures

New Harvest Church maintains a strict policy that expenses in any category that could be perceived as lavish or excessive will not be reimbursed, as such expenses are inappropriate for reimbursement by a ministry. Expenses that are not reimbursable include, but are not limited to:

- Travel Insurance.
- First class tickets or upgrades.
- When lodging accommodations have been arranged by New Harvest Church and the individual elects to stay elsewhere, reimbursement is made at the amount no higher than the rate negotiated by New Harvest Church. Reimbursement shall not be made for transportation between alternate lodging and the meeting place.
- Limousine travel unless it is more economical than other means of transportation.
- Movies, liquor or bar costs.
- Membership dues at any country club, private club, athletic club, golf club, tennis club or similar recreational organization.
- Participation in or attendance at golf, tennis or sporting events, without the advanced approval of the senior pastor or his designee.
- Purchase of golf clubs or any other sporting equipment.
- Spa or exercise charges.
- Clothing purchases.
- Business conferences and entertainment which are not approved by senior pastor of New Harvest Church.
- Valet service.
- Car washes.
- Toiletry articles.
- Expenses for spouses, friends, or relatives. If a spouse, friend, or relative accompanies Personnel on a trip, it is the responsibility of the Personnel to

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determine any added cost for double occupancy and related expenses and to make the appropriate adjustment in the reimbursement request.

- Overnight retreats without the prior approval of the senior pastor or his/her designee.

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SECTION 07

Mission's Philosophy/Policy

(Approved 3/15/18)

In an effort to create continuity in our approach to missions and the financial support necessary for missionary advancement, we have prepared this simple outline to direct our approach year after year:

Leadership Teams – We will endeavor to form teams of volunteers, with a point person, to give specific attention and oversight to each primary missions emphasis through New Harvest Church. Their responsibilities will be to maintain a prayer focus on their mission work as a team, as well as organizing and facilitating their ongoing effort. The point person for each team will report to our Senior Pastor.

Missions Partnerships

Primary We will identify an appropriate number of ongoing partnerships that will be highlighted before our church family on a regular basis. These partnerships will receive our greatest financial support, as well as continued emphasis on what God is doing through their missionary efforts, and how we can pray for them as a church family. These partnerships have a special connection with our church because they have a point person within our church family that serves as a liaison to the ongoing ministry at home or abroad.

Secondary Our Elders will identify appropriate missionary endeavors that we also deem worthy of our financial support. We will honor these financial commitments, but the updates we provide to the whole church will be minimal.

Missions Fund – Money will be set aside on a monthly basis from our General Fund so that we can respond to missionary opportunities that God brings our way, especially the short-term missionary efforts that flow from our church family. This Missions Fund is governed and dispersed by the elders.

Missions Support – We define our missionary giving as monies that are released to individuals and organizations outside of our control. We realize that everything we do is about the mission of the church, but in this case we define missions support as dollars that we release for the advancement of the Gospel beyond our walls and out of our control.

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SECTION 08

Credit Card Policies And Procedures

(Date adopted 3/3/2020)

Objectives

- To allow ministry personnel access to efficient and alternative means of payment for approved expenses, especially expenses related ministry, contact and office supplies.
- To improve efficiency and reduce costs of payables processing.
- To increase accountability related to ministry expenses.

Policies

Ministry credit cards will be issued to ministers and staff only upon approval of the Senior Pastor. Credit cards will only be used for business purposes. Personal purchases of any type are not allowed. Cardholders will be required to sign an agreement indicating an acceptance of these terms (Ministry Cardholder Agreement Form). Individuals who do not adhere to these policies and procedures will risk losing their credit card privileges and/or disciplinary action.

Procedures

Credit cards may be requested for prospective cardholders by the request to the Senior Pastor. Detailed receipts must be retained and attached to the credit card statements. In the case of supplies, contact expenses and other related ministry expenditures, each receipt must include the date, time, names of all persons involved in the purchase, and a brief description of the business purpose of the purchase, in accordance with Internal Revenue Service Regulations. All expenditures documentation must include the purpose of the expenditure and the account to be charged to go along with the signed authorization by the person having budgetary authority over that expenditure.

Monthly statements, with attached detailed receipts, must be submitted to the bookkeeper. All monthly statements submitted for payment must have appropriate account numbers, and the associated amounts clearly written on the statement.

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Ministry Cardholder Agreement

I, _____, hereby acknowledge receipt of the following credit card:

_____ / _____ - _____ - _____ - _____
(Type of credit card) (Credit card number)

I understand that improper use of this card may result in disciplinary action, as outlined in the ministry handbook, as well as personal liability for any improper purchases. As a cardholder, I agree to comply with the terms and conditions of this agreement, including the attached Credit Card Policies and Procedures agreement. I will strive to obtain the best value for the Ministry when purchasing merchandise and/or services with this card.

I acknowledge receipt of said Agreement and Policies/Procedures and confirm that I have read and understand the terms and conditions. I understand that by using the card, I will be making financial commitments on behalf of the ministry and that the ministry will be liable to _____ for all charges made on this card.
(Name of Credit Card Company)

As a holder of this Ministry card, I agree to accept the responsibility and accountability for the protection and proper use of the card, as reflected above. I will return the card to the Senior Pastor upon demand during the period of my employment or volunteer ministry. I further agree to return the card upon termination of employment or volunteer ministry for which the card was issued. I understand that the card is not to be used for personal purchases, and if the card is used for personal purchases or for purchases for any other entity, the Ministry will be entitled to reimbursement from me of such purchases and shall be entitled to pursue legal action, if required, to recover the cost of such purchases, together with costs of collection and reasonable attorneys' fees.

Signature _____ Date _____
(Cardholder)

Signature _____ Date _____
(Senior Pastor)

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SECTION 09

Accountable Expense Reimbursement Policy

(Date adopted or last Modified: 01/26/2005)

Whereas, Income tax regulations provide that an arrangement between an employee and employer must meet the requirements of business connection, substantiation, and return of excess payments in order to be considered a reimbursement;

Whereas, Plans that meet the three requirements listed above are considered to be accountable plan, and the reimbursement expenses are generally excludable from an employee's gross compensation;

Whereas, Plans that do not meet all the requirements listed above are considered nonaccountable plans, and payments made under such plans are includible in gross employee compensation; and

Whereas, New Harvest Church desires to establish an accountable expense reimbursement policy in compliance with the income tax regulations;

Resolved, That New Harvest Church establish an expense reimbursement policy effective January 26, 2005 whereby employees serving the church may receive advances for or reimbursement of expenses if

- A. There is a stated business purpose of the expense related to the ministry of the church and the expenses would qualify for deductions for federal income tax purposes if the expenses were not reimbursed,
- B. The employee provides adequate substantiation to the church for all expenses and
- C. The employee returns all excess reimbursements within a reasonable time.

and,

Resolved, That the following methods will meet the "reasonable time" definition:

- A. An advance is made within 30 days of when an expense is paid or incurred;
- B. An expense is substantiated to the church within 45 days after the expense is paid or incurred; or
- C. An excess amount is returned to the church within 60 days after the expense is paid or incurred.

and,

Resolved, That substantiation of business expenses will include business purpose, business relationship (including names of persons present), cost (itemized accounting), time, and place of any individual nonlodging expense of \$75 or more and for all lodging expenses. Auto mileage reimbursed must be substantiated by a daily mileage log separating business and personal miles. The church will retain the original copies related to the expenses substantiated.

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SECTION 10

Tithes & Offerings Receipt Policy

(Date adopted or last Modified: 07/19/12)

POLICY

ALL TITHES & OFFERING DEPOSITS WILL BE DEPOSITED IN THE BANK WEEKLY - FOLLOWING THE PROCEDURE BELOW:

PROCEDURE

Sunday Tithes & Offerings

Designated Counters

- 1) Count the Sunday tithes and offerings. (two people designated)
- 2) Record cash and checks into the offering ledger.
- 3) Email totals to the person designated to reconcile the bank accounts.

Bookkeeper

- 4) Enter receipts into the Contribution Software and balance.
- 5) Enter receipts into Accounting Software
- 6) Prepare deposit slip and take the deposit to the bank.
- 7) File deposit slip by Month.

Accounting

- 8) Reconcile the bank accounts and match emailed totals with the bank statement.

"Other than" Sunday Tithes & Offerings (*mailed or collected*)

Administrative Assistant

- 1) Count and total cash and checks.
- 2) Record into the "other than" ledger.
- 3) Email Accounting weekly totals.

Bookkeeper

- 4) Enter receipts into the Contribution Software and balance daily.
- 5) Enter receipts into Accounting Software
- 6) Prepare deposit slip and take the deposit to the bank.
- 7) File deposit slip by Month.

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Accounting

- 8) Reconcile the bank accounts and match emailed totals with the bank statement.

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SECTION 11

Paid Leave Policy

(Date adopted or last Modified: 01/12/2024)

The staff of New Harvest Church shall be entitled to paid leave as follows:

Pastoral Staff: Four weeks per calendar year.

Support Staff: Based on years of service, as follows:

0-4 prior years of service: two weeks per calendar year

5-9 prior years of service: three weeks per calendar year

10+ prior years of service: four weeks per calendar year

Paid leave does not carry over year-to-year and must be taken within the calendar year.

Years of service shall be measured from the employee's date of employment and each anniversary thereof. A year of service shall be credited for each employment year during which the employee averaged at least 25 hours per week.

During the first calendar year of employment, and also in a calendar year that includes the employee's 5th or 10th employment anniversary, the leave allotment shall be prorated, and rounded to the nearest half-day. For example, if an employee's 5th employment anniversary is June 1, 2007, then the employee shall be entitled to 13 days of vacation for the 2007 calendar year.

In determining prior years of service, on a case-by-case basis, credit may be granted for comparable experience for another employer if so determined by the senior pastor with the concurrence of the Elder Board.

Part-time office staff shall not be entitled to any paid vacation. Part-time office staff are employees who are not pastors and who customarily work less than 25 hours per week for the church. Further, staff who customarily work at least 25 hours per week but less than 40 hours per week shall be entitled to vacation on a prorated basis. For example, a staffer with two years of prior experience who customarily works 30 hours per week shall be entitled to two weeks of vacation of 30 hours per week.

Scheduling of all leave time shall be subject to the approval of the senior pastor. To accommodate the needs of the church and to avoid schedule conflicts, the staff are encouraged to give as much advance notice as possible.

Leave unused at the end of the calendar year is forfeited unless special permission is given by the senior pastor, with the concurrence of the Elder Board, to carry the unused leave into the following calendar year. An employee may request leave without pay to the senior

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pastor. The senior pastor may authorize special permission for leave without pay for any length of time, with the concurrence of the Elder board.

Annual Cash Out Option: An employee who earns vacation may make a one-time request to cash out and receive payment for up to one week of paid leave once per calendar year. This will count towards accrued paid leave and will reduce the amount of paid leave by the amount of the cash out payment.

Leave earned each year shall accrue evenly during each calendar year, but all leave to be earned in any year shall be available for use at any time during the year. leave accrued but unused at the time of termination of employment shall be paid within 30 days after termination.

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SECTION 12

Policy Regarding Political Participation and Advocacy

(Adopted on May 5, 2011)

New Harvest Church is dedicated to the propagation of the Gospel of Jesus Christ and the message of salvation, and to the training and equipping of our congregation to accomplish our stated purpose: "To know Jesus and to make Him known." Our theme verse, Matthew 9:38, speaks of reaching the vast "harvest" of humanity. The "harvest" crosses all political, racial, cultural and socio-economic boundaries. Jesus is for everyone. And we must avoid barriers to our witness for Jesus.

At New Harvest, we believe that the Bible is the inerrant word of God and serves as a life instruction manual to Christians. The Bible includes instruction on moral and social issues that often run contrary to the norms of the world and to political trends. At New Harvest, our Senior Pastor will not shrink from preaching and teaching Biblical values even when contrary to popular worldly beliefs and trends.

At the same time, we welcome everyone at New Harvest regardless of their moral, social or political standards because everyone needs Jesus. The distribution of political material within the church or advocacy of political positions in the church can be a barrier to the Gospel and can alienate those from the reach and witness of our church. Therefore, we believe as a general matter, political materials and advocacy within the church are to be discouraged. We believe that, once invited into the hearts of new converts, Jesus can mold the moral, social and political views of the new converts to conform to the Biblical standards as He changes their entire lives.

Therefore, the following shall be the policies of New Harvest Church:

1. The church organization shall not publicly endorse, support or oppose any particular political candidate.
2. As a general rule, the church organization shall not publicly endorse, support or oppose any particular ballot measure.
3. As a general rule, the distribution of political literature on church property or through the church office shall not be allowed. In any event, no one other than a member of the church shall be allowed to distribute political literature on church property.
4. An exception may be made to items 2 and/or 3 only with regard to a ballot measure having a direct bearing on specific Biblical teachings, and then only with the approval of the senior pastor and the elder board and subject to the conditions and

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limitations that they may direct or impose. As a general rule, such matters shall be addressed exclusively by the senior pastor from the pulpit and in his communications to the church congregation. Only in the most rare circumstances shall the anyone other than the senior pastor speak to a ballot measure or be allowed to distribute political literature with respect to a ballot measure. Any member seeking an exception to policy 2 or 3 shall first make his/her request to the senior pastor and, if the senior pastor determines that the request has merit then the member shall address the elder board.

5. The church leadership shall, as a general matter, encourage the congregation to register to vote, to be informed and to participate in the political process as voters. However, voter registration efforts by outside groups shall not be allowed on church property.
6. Signature gathering efforts for ballot measures or candidates shall not be allowed on church property.

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SECTION 13

Marriage and Wedding Policy

(Adopted on August 20, 2015)

The Bible tells us that man and woman were created by God as distinct acts of creation, and that being male or female was an aspect of how they were created in His own image (Genesis 1:27 and 2:7, 18-19). Marriage is the joining of these distinct genders into one flesh. Thus marriage is between one man and one woman. Further, the Bible teaches that while sex within marriage is pure and honorable, sex outside of marriage is sinful and will be judged by God (Hebrews 13:4). The seventh commandment, "You shall not commit adultery," protects the sexual relationship between a man and woman who are united in marriage by forbidding marital infidelity, pre-marital sex, homosexuality, bestiality, and the use of pornography (Exodus 20:14).

We believe that outside of biblical marriage, God's standard for sex is celibacy, saying "no" to both heterosexual and homosexual lusts (Matthew 5:27-30, 1 Corinthians 6:18). Celibacy is a gift of God that allows the unmarried to live a life of purity and contentment, so that a person does not have to engage in sex to have a full and satisfying life (1 Corinthians 7:7-9).

We believe that homosexual behavior is sinful and unnatural (Romans 1:24-28). Like other sexual temptations to sin, homosexual lust is highly addictive and difficult to stop. Although God's grace is sufficient to forgive and cleanse from all sin, that does not guarantee that a "forgiven and cleansed" homosexual will develop heterosexual feelings. Still, he or she may live a celibate life (1 Corinthians 6:9-11).

Our understanding of a Christian wedding is a worship service and a distinctly religious event. The essence of a Christian wedding is the Divine blessing of the bride and groom as they exchange their vows while God receives the worship of the congregation as they witness those vows and as they offer Him prayer and praise. Therefore, we limit the use and rental of our church building to promote the religious nature of a wedding. The use of our church building for weddings will thus be limited to our church attendees in good standing as a religious ceremony between a Christian man and a Christian woman.