

Active Member: Copied from the Book of Order: G-1.0402 Active Member. An active member is a person who has made a profession of faith in Christ, has been baptized, has been received into membership of the church, has voluntarily submitted to the government of this church, and participates in the church's work and worship. In addition, active members participate in the governance of the church and may be elected to ordered ministry (see G- 2.0102). Active members shall regularly, after prayerful consideration, recommit themselves to the disciplines and responsibilities of membership outlined in G-1.0304. The session shall have responsibility for preparing those who would become active members of the congregation.

Baptism: Copied from the Book of Order, G-1.0301 The Meaning of Membership and Baptism. In Jesus Christ, God calls people to faith and to membership in the Church, the body of Christ. Baptism is the visible sign of that call and claim on a human life and of entrance into the membership of the church. The baptism of children witnesses to the truth that God's love claims people before they are able to respond in faith. The baptism of those who enter the covenant of membership upon their own profession of faith in Jesus Christ as Lord and Savior witnesses to the truth that God's gift of grace calls forth a response of faithfulness. Thus, the triune God, incarnate in the life, death, and resurrection of Jesus Christ, gives to the Church not only its mission but also its understanding of membership.

Board of Directors: the group of persons vested with the management of the affairs of the corporation, regardless of the name used to designate the group.¹ [The Board of Directors for FPCC Inc. is its **Board of Trustees.**]

Book of Confession: Part I of the constitution of the Presbyterian Church (U.S.A.) containing nine historic confessions of the church that form the framework of the church's theology: the Nicene and Apostles' Creed, the Scots' and Second Helvetic Confession, the Heidelberg Catechism, the Westminster Confession (and its Shorter and Longer Catechism), the Theological Declaration of Barmen, the Confession of 1967 and the Brief Statement of Faith

Book of Order: Part II of the constitution of the Presbyterian Church (U.S.A.) containing the Form of Government, the Directory for Worship, and the Rules of Discipline

Bylaws: the rules adopted to regulate or manage the corporation, regardless of the name used to designate the rules.

Cardholder: Personnel who have been authorized to use an FPC Credit Card and who are authorized to make purchases in accordance with these procedures.

Chancel: the raised area at the front of the sanctuary containing the pulpit, organ and choir

Communion by Intinction: is the Eucharistic practice of partly dipping the consecrated bread, or *host*, into the consecrated wine before consumption by the communicant.

Communion: The Lord's Supper also called Holy Communion and The Eucharist. A remembrance of the meals Jesus had with his disciples not only on the night of his arrest but also after his resurrection and one of the ways the Risen Christ continues to give himself to his followers in order to strengthen and mature their lives of faith. The communion elements (bread and grape juice or wine) are distributed to the congregation by the presbyters (elders), who assist the pastor in the communion service. The Presbyterian Church (U.S.A.) practices open communion, meaning that any Christian believer may participate. Some Christian denominations have closed communion, meaning that only members of their denomination may partake of communion within that church.

Confessions: the word is used in two contexts: 1) a theological statement, i.e., the Scots' Confession; or, 2) as a statement, either personal or corporate, acknowledging our sin and seeking forgiveness from God and one another

Confidential Documents and Information: a level of classification for documents containing sensitive information and which have specific protection requirements.

Corporation: or "domestic corporation" means a domestic nonprofit corporation.

Deacons: those ordained in the Presbyterian Church to the ministries of "sympathy and service" who assist the pastors in the care of special-needs people and very senior members of the congregation. FPCC does not have deacons.

Elements: a theological way of speaking about the bread and the wine used in Communion

Font: the large bowl in the oaken stand that is used for baptism. Fonts may be of any size or shape, and may be placed at the entrance of the sanctuary, in the narthex, or on or near the chancel

Fund Balance Account Manager: The individual who has approval authority for transactions (payments) for a specific Fund Balance Account.

Fund Balance Accounts: Designated accounts established in the church accounting software module that tracks financial transactions and provides fund accounting statements.

Fund: An accounting entity set up to fulfill a designated purpose and to keep all its financial transactions separate from other financial accounts, such as budget

or liability accounts. It generally has its own source of funding and its own set of expenses. Its value is shown by the balance in the Fund Balance Account.¹

Key Card: A card provided by the manufacturer of the electronic lock system and issued by FPCC to qualified individuals for gaining entry through certain exterior doors.

Lectionary: a schedule of scripture readings that includes passages from the Old Testament, the Epistles and the Gospels, as well as psalms to use as prayer.

Liturgy: a compound of two Greek words: laos, which means people, and ergon which means work, i.e., “work of the people.” The liturgy is the order and content of a worship service and is the work of the people that we offer to God.

Membership: Copied from the Book of Order: G-1.0301 The Meaning of Membership and Baptism. In Jesus Christ, God calls people to faith and to membership in the Church, the body of Christ. Baptism is the visible sign of that call and claim on a human life and of entrance into the membership of the church. The baptism of children witnesses to the truth that God’s love claims people before they are able to respond in faith. The baptism of those who enter the covenant of membership upon their own profession of faith in Jesus Christ as Lord and Savior witnesses to the truth that God’s gift of grace calls forth a response of faithfulness. Thus, the triune God, incarnate in the life, death, and resurrection of Jesus Christ, gives to the Church not only its mission but also its understanding of membership.

Members of the Corporation: all the communing members on the active roll of the Church are members of the corporation.²

Minister of Word and Sacrament/Pastor: those ordained in the Presbyterian Church to the function of preaching and celebrating the sacraments. Also known as **Teaching Elder**.

Narthex: the enclosed space between the front doors of the church and the entrance to the Sanctuary where we greet one another before and after the services.

Nave: the technical name of the space in the sanctuary, between the narthex and the chancel, where worshippers sit

Nonprofit corporation: a corporation no part of the income of which is distributable to a member, director, or officer of the corporation.

Nurture: according to the *English Oxford Living* dictionary, “nurture” as a verb means “to promote the development of a person by providing nourishment,

¹ Church Windows: Accounting 101

² The 1988 FPCC Articles of Incorporation

support, and encouragement during the stages of growth.” In our case, this involves personally attending to the care and development of people in Christ. It is ministering to the “whole person” – to people’s spiritual, emotional, and physical needs in the context of personal relationships.

Original Transaction Documentation: Documented evidence of purchase.

Pastor: one ordained in the Presbyterian Church to the function of preaching and celebrating the sacraments. Also known as **Teaching Elder**.

Permanent Retention File: a classification for an official Church Records files which contains documents which shall be permanently retained by the Church.

Policy: a standing plan of action or **rule** that governs decision making.

Procedure: detailed steps of **what** is required to perform an activity within a process task; a prescribed way of doing a process or part of a process.

Process: a high-level view (overview) of **how** a policy is implemented to achieve the desired objective(s). Includes who is responsible for each part of the process, when each part occurs, and any specifications.

Reaching: Reaching means to take our place as partners in ministry together, seeking to be faithful to do our part in fulfilling Christ’s Great Commission to strengthen His church and extend His Kingdom through the proclamation of the gospel at home and abroad.

Reimbursement Payment: A payment to a church member or staff member for an expense (s)he personally incurred on behalf of the church and requires an approved Check Request Form (F-080401) authorized by the individual responsible for the account.

Request (Check Request) Form (F-080401) (CRF): Form submitted by an individual requesting reimbursement of expenses for purchases made on behalf of FPCC or payment of an invoice. The CRF allows for general expenditure information. It includes the account designation for expense posting, description of the expenditure, spaces for the requestor’s signature and the approving authority’s signature for the specified accounts expenditures.

Ruling Elder: those ordained in the Presbyterian Church (U.S.A.) who are vested with governance in the congregation and looked to as the spiritual leaders of the congregation. “As there were in Old Testament times elders for the government of the people, so the New Testament church provided persons with particular gifts to share in discernment of God’s Spirit and governance of God’s people. Accordingly, congregations should elect persons of wisdom and maturity of faith, having demonstrated skills in leadership and being compassionate in spirit. Ruling elders are so named not because they “lord it over” the

congregation (Matt. 20:25), but because they are chosen by the congregation to discern and measure its fidelity to the Word of God, and to strengthen and nurture its faith and life. Ruling elders, together with teaching elders (pastors), exercise leadership, government, spiritual discernment, and discipline and have responsibilities for the life of a congregation as well as the whole church, including ecumenical relationships.” Ref. (G-2.0301)

Session: the council for the congregation responsible “for governing the congregation and guiding its witness to the sovereign activity of God in the world, so that the congregation is and becomes a community of faith, hope, love, and witness.” G-3.02

Stated Clerk: one of the two required officers of a council, the clerk is responsible for maintaining the minutes, records, and rolls of the council. May also be the clerk of the permanent judicial commission. Ref. G-3.0104

Statement of Account: The monthly listing of all transactions for a specific credit card account issued by the credit card’s bank.

Teaching Elder/Pastor: the ordered ministry of those ordained to the ministry of word and sacrament in the PC(USA). “**Teaching elders** shall in all things be committed to teaching the faith and equipping the saints for the work of ministry.” Ref. G-2.0501

Teaching: Christian teaching means to communicate the truths of the Bible in such a way that people learn and apply them. Teaching is not just informative. Because it is empowered by the Holy Spirit and grounded in the Word, it is also transformative. God’s people should be lifetime learners with a goal not only to be “hearers” of the Word, but “doers” of it as well. This value of Worship develops a heart for corporate worship, and a heart for private worship.

Trustees: The term trustees as used in the MOO is as defined in the FPCC’s 1970 “Certificate of Incorporation”, Seventh Article, “Certain officers of the corporation may be elected from the members of the corporation in a regularly constituted congregational meeting and the powers and duties of such officers shall not infringe upon the powers and duties of the Session or of the Board of deacons thereof. They may be given the title “Trustee” or some other title.” FPCC’S trustees are organized as the Board of Trustees to whom the Session has delegated certain business affairs of the congregation and a range of other activities designed to ensure the financial health and growth of the corporate entity within the church. Corporate statutes generally refer to a board of directors. The *Book of Order* uses the term trustees instead of directors by saying, “the individual trustees, shall have the following powers: to receive, hold, encumber, manage, and transfer property, real or personal, for the congregation, provided that in buying, selling, and mortgaging real property, the trustees shall act only after the approval of the congregation, granted in a duly constituted meeting; to accept and execute deeds of title to such property; to hold and defend title to

such property; to manage any permanent special funds for the furtherance of the purposes of the congregation, all subject to the authority of the session and under the provisions of the Constitution of the Presbyterian Church (U.S.A.). The powers and duties of the trustees shall not infringe upon the powers and duties of the session or the board of deacons". BOO *G-4.0101 Incorporation and Power*

Unauthorized Purchase: Any use of an FPC Credit Card that does not comply with all requirements of this policy

User-Named Credit Card: A credit card that has the name of the user embossed on it.

Vendor Invoice: The invoice prepared by the supplier (and received by the buyer) for goods or services. The vendor invoice lists the items and the cost of each, the total amount due, and the payment terms.

Vendor: A company (partnership, sole proprietorship, or corporation) from which a Cardholder purchases materials and/or equipment or services.

Worship: worship is the development of hearts that look to God in reverence and praise. God's glory demands hearts and minds that focus on his glorious attributes and his mighty works. A biblical theology of worship emphasizes both the Transcendence (that God is holy, and above and beyond his creation) and the Immanence of God (the transcendent God is with us through Jesus Christ, Immanuel). God is both ultimately great and gracious. This leads us to reverence before God and joyful praise to God. Worship also affirms the centrality of prayer. We believe that worship is the heart of our new lives, the atmosphere of a Christian, and the atmosphere of heaven.

ⁱ State of Texas Business Organizations Code, Title 2. Corporations, Chapter 22. Nonprofit Corporations Subchapter A. General Provisions, Sec. 22.001.