

Diocese of the Mid-Atlantic

Administrative Protocols
for New and Developing Missions and Congregations

Revision Date: 4-19-19

(Note: Anything highlighted in gray below refers to specific forms/documents available from the diocesan office or on the DOMA website.)

1. Incorporation & Tax-Exempt Status
 - a. Initial Set Up Procedures
 - i. Articles of Incorporation
 1. Review the draft of initial By-laws prepared by Scott Ward, diocesan chancellor. If any changes are desired, please have them reviewed by legal counsel before submission and send a copy to the Canon for Church Planting.
 2. Submit application to State Corporation Commission
 - a. Virginia: www.scc.virginia.gov
 - i. Click on SCC file, complete form, & submit
 - b. Maryland: (??)
 - c. District of Columbia: (??)
 - d. Delaware: (??)
 - e. West Virginia: (??)
 - f. North Carolina: (??)
 - ii. File for an EIN with the IRS
 1. www.irs.gov
 - iii. File for a Tax Determination Letter with the IRS
 1. All churches are exempt by definition under section 501©(3) of the tax code, but obtaining a letter to confirm its tax exempt status is a necessary requirement for most vendors
 - iv. Open Bank Accounts & apply for Credit Cards (must be done *after* Articles of Incorporation are filed & EIN received)
 - v. Create Logo, Web Site, and Social Media Accounts
 - vi. Create Permanent Parochial Records
 1. Go to the ACNA website to create your congregation's account
 2. Devise a method for keeping permanent records (e.g. Baptisms, Confirmations, Births, Deaths, Weddings, etc.).
 - a. For those who wish to keep hand-written permanent records (recommended), free ledgers are available upon request from diocesan administrator, Lynn Milograno.
2. Financial Procedures
 - a. Initial Set Up

- i. Establish a Benevolence Fund Policy based on the **DOMA Benevolence Fund Policy** on the DOMA website
- ii. Create Chart of Accounts using the **DOMA Chart of Accounts Template**
- iii. Create Initial Budget using the **DOMA Chart of Accounts Template**
 - 1. Establish financial priorities based on Vision & Mission
 - 2. Sample Expense Categories:
 - a. Staff:
 - i. Salaries
 - ii. Benefits
 - 1. Housing Allowance
 - 2. Health Insurance
 - 3. Retirement
 - b. Outreach:
 - i. Events
 - c. Communications:
 - i. Website
 - ii. Marketing & Advertising
 - d. Facilities:
 - i. Rent
 - ii. Insurance
 - 1. Property
 - 2. Liability
 - iii. Utilities
 - iv. Furnishings
 - v. Maintenance & Repair
 - vi. Cleaning & Janitorial Services
 - e. Office:
 - i. Telephone
 - ii. Postage
 - iii. Printing & Copier
 - f. Program:
 - i. Children's Ministry, Nursery, & Youth
 - ii. Pastoral Care
 - iii. Worship
 - iv. Discipleship
 - 1. Evangelism
 - 2. Adult Education
- iv. Set up Internal Controls using **DOMA Internal Controls Guidelines**
- b. Set up regular Weekly Activities in consultation with diocesan registrar, Heather Adams
 - i. Enter Attendance figures using **ACNA congregational report form**
- c. Set up regular Monthly Financial Activities (See **DOMA Month-End Activities Checklist**)
 - i. Pay Bills
 - ii. Create monthly Financial Reports for Income & Expenses

3. Personnel Policies
 - a. Compliance with DOMA Child Protection Policy
 - i. All Clergy, Staff, Vestry & Volunteers working with children complete DOMA Training
 - b. Implement Appropriate Sexual Misconduct Policy (**Guidance from DOMA is forthcoming**)
 - c. Develop Human Resources Policies (e.g. Sick Leave, Vacation, Employee Review, Sabbatical, etc.)
4. Insurance Policies
 - a. Obtain General Liability and Directors & Officers' Insurance Policies
 - b. Obtain Health Insurance policy for planter and any employees >30 hours/week
5. Annual Reporting to DOMA
 - a. Submit Congregational Report to ACNA
 - i. www.acna.org
 - b. Complete DOMA Financial Review and send to Lynn
 - i. Summary of Income & Expenses from Monthly Financial Reports
 - c. Complete the **DOMA Audit Checklist**
6. Software Recommendations
 - a. Aplos
 - b. Power Church Plus
 - c. CDM+
 - d. Breeze
 - e. Free Church Accounting.com