



Administrative Handbook

BRYDGES, Inc.

***Building Responsible Youths by Delivering Genuine Enrichment
Services***

***Serving the churches of the Church of God 7th Day Youth
Ministries and our Communities***

***Connecting generations...connecting the church to our
communities***

Original Edition May 2004

Revision #1 April 2006

Latest Revision # February 8, 2024

Table of Contents

Introduction	6
Purpose of the Handbook	6
Overview of BRYDGES.....	6
History	6
Purpose.....	7
Mission	7
Vision.....	7
Goals	8
BRYDGES Program Tracks.....	8
BRYDGES ON DEMAND	9
College Readiness – Virtual	9
Financial Literacy.	9
Other On Demand topics upon request.	9
BRYDGES CONNECT.....	9
Annual Youth Focused Events	10
Annual Bible Competition	10
Vacation Bible School (Launch Year 2026)	10
BRYDGES Connect Partnerships	11
BRYDGES Connect: - HYBRID – Events	11
BRYDGES ENGAGE.....	11
Brydge2MENTorship (Launch year 2025).....	11
Youth Missions/Local Community Projects	12
Recreational Sport Connections (Launch Year 2025)	12
BRYDGES Engage Partnerships:	12
BRYDGES Engage Calendar:.....	12
BRYDGES EQUIP	12
Leadership Development Framework.....	13
BRYDGES Equip – HYBRID – calendar of events.	13

BRYDGES Equip - Organization Partnership.....	14
Principles of Operation	15
The Executive Board	16
The President/Executive Director.....	17
Chairman of the Board	19
Administrative Assistant/Secretary	22
Treasurer	26
Directors	29
Program Directors	31
Resource Development Director.....	32
Media Relations & Communications Coordinator	35
Volunteer Pool.....	37
Regular Meeting Quorum	42
General Information.....	42
• Basis of Accounting	42
• Fiscal/Financial Year.....	42
• Employer Identification Number (EIN)	42
• Non-Profit Status	43
• Security of Financial Records.....	43
• Accounting System	43
• Company Safe.....	44
• Financial Management Team	44
• Responsibilities and Roles of Key Staff.....	44
• Financial Controls	45
• Risk Assessment.....	46
• Whistleblower Policy	47
• Separation of Duties	48
• Confidentiality	49

• Bank Accounts	50
• Bank Statement Reconciliation	52
Financial Reporting	65
• Internal Reports	65
• Record Retention	65
• Consulting Agreements	66
• Month-End Procedures	67
• Administrative Filing.....	67
General Policies	68
• Confidentiality	68
• Hiring Procedures	69
• Debt Collection Policy	70
• Termination Policy	71
• Conflict of Interest Policy	71
• Whistleblower Policy	72
• Sexual Abuse Policy	74
APPENDICES.....	76
Appendix A BYLAWS OF BRYDGES, Inc.....	76
ARTICLE I – IDENTITY	76
ARTICLE II – NAME AND PURPOSE.....	76
ARTICLE III – GOVERNANCE.....	77
ARTICLE IV – MEMBERSHIP	77
ARTICLE V – MEETING OF MEMBERS	81
ARTICLE VI – BOARD OF DIRECTORS	82
ARTICLE VII – COMMITTEES	84
ARTICLE VIII – PRESIDENT AND VOLUNTEERS	85
ARTICLE IX - AMENDMENTS	86
APPENDIX B- COMMUNITY PARTNERS ORGANIZATION	88

APPENDIX C- BOARD OF DIRECTORS	89
APPENDIX D- DIRECTORY OF PARTNER CHURCHES	90
APPENDIX E- PARTNER-CHURCH APPLICATION.....	91
APPENDIX F- BOARD OF DIRECTORS APPLICATION FORM.....	92
APPENDIX G- YEARLY CALENDAR	93
BRYDGES ON DEMAND – Year Round.....	93
BRYDGES Connect: - HYBRID – Events	93
BRYDGES ENGAGE -2025 Launch	94
BRYDGES Equip.....	94
APPENDIX H SAMPLE AGENDA FOR BOARD MEETINGS.....	95
APPENDIX I- SAMPLE FORMS FOR MINUTES	96
APPENDIX L- SAMPLE FORMS FOR MINUTES	99
APPENDIX M -SOURCES OF NONPROFIT INFORMATION.....	101
APPENDIX N- GLOSSARY	105
APPENDIX O -BRYDGES 2023 Social Media Platforms.....	114

Introduction

Purpose of the Handbook

This Handbook provides information about the inception and operations of BRYDGES, Inc. It describes vision as well as the formalized missions, goals, objectives, and organizational strategies set to ensure efficiency and productivity. It explains the structure of the organization; its administrative procedures; the roles and responsibilities of the executives; and it gives full details about the Board of Directors, its membership, and its role in the governance of the Organization.

Overview of BRYDGES

History

BRYDGES, formerly named NCGYC (Northeastern Church of God 7th Day Youth Consortium) was birthed in the fall of 2001 out of the desire of the youth leaders of four churches to enhance the current operations of their youth ministries and to establish protocols and structured training conduits to produce equipped, committed, and skilled youth leaders to assume positions in the Body of Christ. However, the organization has evolved into an entity that reaches beyond the boundaries of the church to become the change agent for reaching and impacting our communities in a holistic way. The name was changed, in February 2004, to BRYDGES (**B**uilding **R**esponsible **Y**ouths by **D**elivering **G**enuine **E**nrichment **S**ervices) to better reflect our purpose and mission. The goal is to provide a comprehensive array of services to children, youths, and young adults within internal and external communities. Services that will revolutionize thoughts, empower youths, impact society, and transform lives. The organization

is a dynamic one which continues to grow and expand in its vision and mission.

Purpose

BRYDGES Inc. is a non-profit organization that is purposed to provide all-inclusive services to our children, youths, and young adults to enhance and effect spiritual, social, emotional, and cognitive growth. It emphasizes the creation and maintenance of collaborative relationships among youth organizations. BRYDGES equip focus on the expansion of our horizons to provide structured and comprehensive training for current and potential Youth Ministers; youth with academic and technical vocation orientations; and workers who are committed to the development and well-being of youths. BRYDGES is committed to serving all our constituents with diligence and humility.

Mission

The mission of BRYDGES is “To enrich, empower, and engage Youths and Young Adults through diverse leadership training and enrichment programs to become change agents and leaders within their communities.

Vision

The vision of BRYDGES is “To deliver holistic services to children, youths, and young adults of our communities and churches.”

Goals

- To offer at least five BRYDGES On Demand “Youth Relevant” sessions at the request of BRYDGES partner organization.
- To create various BRYDGES Connect platforms for youths to establish collaborative relationships; and host at least two events per year to promote a culture of spiritual empowerment and Relational Connections amongst youth.
- To promote civic responsibility amongst the constituents. BRYDGES will host at least one such enrichment activity that focuses on community engagement.
- To inspire individuals to expand their horizons with leadership training and youth enrichment activities from an annual list. BRYDGES Equip will offer at least two of these activities annually, including the GLS Summit.

BRYDGES Program Tracks

The activities of BRYDGES Inc. is executed through four distinct tracks:

- i. BRYDGES On Demand**
- ii. BRYDGES Connect**
- iii. BRYDGES Engage**
- iv. BRYDGES Equip**

BRYDGES ON DEMAND

BRYDGES On Demand brings to the forefront the organization's commitment to holistic enhancement of the community through workshops, seminars, and training. These youth relevant sessions will be based on the needs and the learning gaps within the localized BRYDGES communities. A survey will be administered within the BRYDGES population to determine topics for On Demand sessions. In addition, feedback from BRYDGES partners will be solicited.

College Readiness – Virtual

- Navigating college as a first and second-year student
- Maximizing College Access Opportunities - "Panel Discussion-
- Financial Aid Seminar Got my college acceptance letter! But can I afford it? "A guide to understanding my college award letter, loans, grants, & scholarships.

Financial Literacy.

- Budgeting, Investments, Credit building and Repairs, Etc.,

Other On Demand topics upon request.

BRYDGES CONNECT

BRYDGES Connect focuses on maintaining spiritual relationships through transformational activities. BRYDGES Connect will create a spiritual empowerment hub that will establish, build, and re-energize networks that emphasize worship, spirituality, and intellectual growth.

Annual Youth Focused Events

This “One Day” spiritual immersion event provides opportunities for musical expressions, workshops, and traditional worship experience.

Dare-2-Share (a partnership with dare2share ministries)

Galvanizes youths around an evangelical theme. Through workshops, teaching, drama and experiential activities, youths will engage in youth designed projects which are framed to teach, evaluate, and provide feedback on performance. The Youth evangelism project will challenge the youths to share their spiritual experience and faith with their peers.

Annual Bible Competition

Partner churches form teams of two to three young people between 12 and 25 years of age. Intense coaching and preparation precede this event. Bible chapters will be announced to allow for approximately four months of preparation. Trophies are presented to the three winning churches and certificates of participation are given to all participating churches.

Vacation Bible School (Launch Year 2026)

This is a very special time for our young people, with activities designed specifically for all ages in attendance. The program is set up to encourage the young people to display their talents and skills in the form of musical expressions, dancing, poetry, miming, public speaking, drama, community project involvement. Youth would have

opportunities to build new relationships and hopefully long term positive connections.

BRYDGES partner church fellowship – Create a vibrant relationship with partner churches, support and promote their events.

BRYDGES Connect Partnerships

Teen Led Evangelism

Dare 2 Share, Inc. <https://www.dare2share.org/events/live/>

BRYDGES Connect: - HYBRID – Events

- Dare to Share Day Conference & Gospel Concert – Spring
- Bible Quiz Competition-Fall
- Youth Days – Church Partnership Events (Partner Church determined).

BRYDGES ENGAGE

The community-focused activities of BRYDGES Engage emphasizes youth engagement with missions; philanthropic projects; civil and social engagement; and service to others. The programs and activities of BRYDGES Engage aim to create change agents with a sense of civic responsibility, philanthropy, vibrancy, and commitment within the youth population.

Brydge2MENTorship (Launch year 2025)

This is a very specialized mentorship program that throws the highlight on the mentorship for the young men in the church and the communities. BRYDGES seeks to adapt a formalized structured arrangement that pairs experienced adult males (mentors) with less

experienced young adult (mentees). The goal is to provide guidance, support, and knowledge transfer.

Youth Missions/Local Community Projects

These activities focus the youths to work together as a team to address at least one need within the community and make the effort to meet that need. We envision that our youths will partner with organization as volunteers in services to the disabled, elderly, low-income families, shelters for the homeless, etc.

Recreational Sport Connections (Launch Year 2025)

The Recreational Sport Connections promotes health and fitness engagements among the youths within our community and awards consistency in performance and commitment to fitness programs.

BRYDGES Engage Partnerships:

- Youth Works “Christ Centered Mission Trips” info@youthworks.com
- NYC Mentorship - <http://ny.gov/mentoring>

BRYDGES Engage Calendar:

- Youth Missions/Local Community Projects – Launch Year 2025
- Brydge2MENTORSHIP or Brydge2MENTorship – Launch Year 2025
- Recreational Sport Connections – Launch Year 2025

BRYDGES EQUIP

The organization will partner with key stakeholders and tap into available resources to execute the vision. BRYDGES Equip will systematically **Create a culture of learning**. Foster an environment

that values continuous learning and growth through: BRYDGES facilitated workshops, conferences, and partnerships with other likeminded organizations. We envision that the participants will receive certificate of completion and scholarships that will promote further personal development.

Postsecondary pathways that promote college and career readiness, including a “Train the Trainer” approach that will ensure that BRYDGES leadership is equipped to:

- ✓ Identify and secure relevant resources.
- ✓ Enrich, empower, and engage the youths and young adults.

Leadership Development Framework

Structured leadership training modules relevant to church youth ministry needs, leadership development and personal growth. Sustained partnerships with other likeminded organizations. An annual leadership retreat to encourage ministry teams to share their knowledge and skills with one another and provide opportunities for cross-functional training and development.

- ✓ Scholarships - BRYDGES will help to fund Ministry growth and personal development of active members through scholarships offerings.

BRYDGES Equip – HYBRID – calendar of events.

Leadership Development Workshop & Courses

- Global Leadership Summit Conference- (Scholarship) Summer for Partner Organizations

- Leader Empowerment Sessions (Global Leadership Curriculum) – Bi Monthly – General Audience
- Annual Leadership Retreat – for Partner Organizations Only - Winter -
- Advance Leadership Intensive Partnership – (Scholarship)– Fall through Spring

Postsecondary Awareness (in connection with On Demand presentations).

College/Career Readiness Event – Summer

- Career Exploration Workshop: Tangible ways to get young adults exposed to a variety of careers.
- Effective ways to grow in an internship and/or a job.
- Vocational Technical Education” skilled workforce & job readiness vendors

BRYDGES Equip - Organization Partnership

Leadership Training & Enrichment

- 1) Global Leadership Network: <https://globalleadership.org/>
- 2) Advance Leadership Intensive: <https://lead.nyc/>

Character Building:

- 1) Habitudes (R)- Growing Leaders, Inc:
<https://info.rowingleaders.com/what-is-habitudes>

Postsecondary School Planning:

- 1) ECMC College Nights, visit www.collegenights.org

Collaborative Conversations –

- 1) Southern CT State University - Ijscollaborative@southernct.edu.

Principles of Operation

All parties involved at any level in the implementation of business concerning BRYDGES will function according to the following principles of operation:

- **We Work ForEphesians 4:12**
The perfecting of the saints
The work of the Ministry
The edification of the Body of Christ
- **We Will WorkPhilippians 2:3**
Tirelessly and selflessly
Without strife or vain glory
In lowliness of mind
In a spirit of excellence
- **Conscientiously and diligently As a team**
In consideration of one another
- **We Will MeetActs 2:42**
The spiritual, educational, vocational, social, and emotional needs of those served.
The high expectation laid upon us by God.
Deadlines and due dates
- **We Anticipate by FaithHebrews 11:1**
Great things from the hands of God by way of expansion, impact, and many good and lasting fruits.
The wisdom of God for the leadership of this Ministry.
The winning of souls for the Kingdom of God.
For Financial growth and Prosperity and
The establishment of this ministry as a life-changing agent in our communities.
- **We Thank You LordEphesians 5:20**
For strength to go forth in victory
For vision from you, for without such we will perish.
For unity among us and for all the blessings upon us now and for those ahead.

The Executive Board

The core executive team consists of the Officers: President, Chair, Treasurer, and Secretary; Resource Development Director, Program Directors (4), Media & Communication Director, and Member at Large. All Officers serve on a volunteer basis.

Board Membership

The Board shall have up to 18 members, but not less than 9 at any given time. The expertise that the Organization seeks to have on the Board at all times are, at a minimum, an attorney and a certified public accountant.

Terms of Board Members

All terms will begin in the month of February.

- 1) **Treasurer:** Three-year term, with two two-year renewals.
- 2) **Chair:** Three-year term, with two two-year-renewals.
- 3) **Secretary:** Two-year term, with two two-year renewals.
- 4) **Program Director:** Two-year term, with two two-year renewals.
- 5) **Resource. Development:** -Three-year term, with two two-year renewals.
- 6) **Program Director:** Two or three-year term, with two full-term renewals.
- 7) **Program Director:** Three-year term, with two two-year renewals.
- 8) **Program Director:** - Two or three-year term, with two full-term renewals.
- 9) **Program Director:** Three-year term, with two two-year renewals.

The Office of the President/Executive Director

The President/Executive Director

Job Summary

The president shall be accountable to the Board of Directors for overall Leadership responsibility of the Organization.

Job Description

Reporting Relationship: This position reports directly to the Board

Purpose of Role:

- Provide leadership of BRYDGES programs and operations
- Ensure that BRYDGES comply with 501(c)(3) rules and regulations.

Responsibilities

- The president shall be accountable to the Board of Directors for overall administrative responsibility of the Organization.
- Responsible for the overall business and program management of the Organization, including its day-to-day operations.
- Periodically assess the total services of the Organization, keeping the Board of Directors and the Core Leaders informed of its progress, problems, and needs, and make recommendations accordingly.
- Ensure that all events are carried out on schedule and done at the highest quality.
- Provide leadership on long-term and strategic planning for the Organization.
- Identify public and private agencies that can provide funding through grants for the expansion of the Organization's programming and take the leadership on securing these grants.
- Be responsible for the reporting and over-all administration of any and all grants awarded to the Organization.

- Prepare an annual report on the status of the Organization for the Board of Directors.
- Evaluate the effectiveness of the Organization's services and offer suggestions pertaining to policies which could improve the quality of the programs and operations of the Organization.
- Administer matters concerning all volunteers, including selection, assigning duties, planning, training, supervision and reporting structure.
- Perform such other duties as are prescribed by the Board of Directors.

Qualifications and Skills:

ATTRIBUTES	ESSENTIAL
Education/Training	Formal leadership, management, or administration education; bachelor's or higher level of Academic accomplishment, or 5 years' experience in a position of senior leadership within a non-profit organization.
Experience/Specialist Skills	Computer literacy. Analytical skills. Grant Writing and Negotiation skills. Strong interpersonal and organizational skills.
Competencies	Good Communication Skills. Attention to detail. Building Professional & Spiritual relationships. Social awareness, Strong relationship skills, and responsible decision-making.
Aptitude/Personality	Honest, Genuine love for people and the empowerment of others. Self-motivated and enthusiastic. Confident and thorough. Time management skills.

Outcomes of Successful Execution/Consequences of Failure of Assignment

The successful execution of this role would result in a cohesive team, motivated and empowered leaders and the expansion in projects and the scope of activities executed by BRYDGES. Failure in this role would be detrimental to the success of activities and the organization's achievement of its overall goals and objectives.

The Office of the Chair

Chairman of the Board

Job Summary

The Chair of the Board of Directors plays an important role in the Organization by helping it achieving its goals.

Purpose of Role:

- Provide Resource Support to the Organization.
- Provide Administrative Leadership to Board of Directors
- Contributes to the execution of BRYDGES Programs

Responsibilities

The Chair is responsible for:

- Providing leadership to the Board of Directors, who sets policy and to whom the President is accountable.
- Presiding at meetings of the Board of Directors and ensuring that the agenda is followed. The agenda should be developed in partnership with the President.
- Reviewing with the President any issues of concern with the Board.
- Guiding and monitoring the Board committees in setting annual goals and a plan of action.
- Helping guide and mediate Board actions with respect to organizational priorities and governance concerns;
- Seeing to it that the Board functions effectively and efficiently;

- Ensuring that the Board and the Planning Committee work together to fulfill the Organization's purpose.
- Encouraging the Board's role in strategic planning.
- Serving as a spokesperson for the Organization along with the President.
- Monitoring financial planning and financial reports.
- Playing a key role in fundraising activities; and
- Completing other roles and responsibilities as they arise.

Qualifications and Skills:

ATTRIBUTES	ESSENTIAL
Education/Training	Demonstrated leadership; Formal leadership training, participated in leadership roles. Bachelor's Degree
Experience/Specialist Skills	Computer literacy. Analytical skills. Grant Writing and Negotiation skills. Strong interpersonal and organizational skills.
Competencies	Good Communication Skills. Attention to detail. Building Professional & Spiritual relationships. Social awareness, Strong relationship skills, and responsible decision-making.
Aptitude/Personality	Honest, Genuine love for people and the empowerment of others. Self-motivated and enthusiastic. Confident and thorough. Time management skills.

Outcomes of Successful Execution/Consequences of Failure of Assignment

The successful execution of this role would result in a cohesive team, motivated and empowered leaders and the expansion in projects and the scope of activities executed by BRYDGES. Failure in this role

would be detrimental to the success of activities and the organization's achievement of its overall goals and objectives.

Vice Chair – The Vice Chair will preside over all board meetings in the absence of the Chair. Additionally, the Vice Chair will assist the Chair in all his/her duties and complete tasks as assigned by the Organization's bylaws or by the Board.

The Administrative Assistant/Secretary

Administrative Assistant/Secretary

The Administrative Assistant/Secretary shall be accountable to President for the direct and indirect capture and documentation of all matters in the organization. They liaise with all executives and team leaders and ensure that all documentation is incorporated to the general documentation held at the macro level. They are aware of and observe legal requirements for record keeping in non-profit organizations.

Job Description

Position Title: Administrative Assistant/Secretary

Purpose of Role:

- Provide Resource Support to the Organization.
- Provide Administrative support to the BRYGES Inc. teams.
- Contributes to the execution of events.

Responsibilities

- Provide Resource Support to the Organization
- Establish an overall log of Partners, Presenters, members, and workers that contain contact information, areas of expertise, availability and other key data that may be used.
- Acquire and maintain a log of duplicate documentation for key activities and projects of each service ministry.
- Independently identify resources and take steps to acquire them for the organization.

- Liaise with team leaders, attend meetings as needed and document activities of each team.
- Provide Administrative Support to BRYDGES Inc.
- Prepare the agenda for all planning meetings held by the Planning Committee and distribute them at least one week before the meeting.
- Distribute the minutes via email to all members of the Board and the Planning Committee within two weeks of the meeting and remind the Youth Ministers to forward or deliver a copy of the minutes to their Pastor(s).
- The minutes should include, at a minimum, the following information about each planning meeting.
 - a) Date, time, and place of meeting.
 - b) The names of the Core Leaders and represented churches who are in attendance.
 - c) Committee reports and a summary of the meeting, including an indication of all items that were discussed, and the resolution of all votes that were taken (including on what issues and the number of attendees in favor, opposed and abstaining).
- Demonstrate a strong awareness of the Privacy Act and need for confidentiality by not sharing the minutes with individuals external to the group.
- Develop and maintain the upkeep of a comprehensive directory of the participating churches. The directory should include, at a minimum, the name and address of each church, the name and contact information of the Pastor and the name and contact information of the youth minister or Director.

- Develop and maintain a comprehensive directory of all individual donors and interested parties. The directory should include: **The name, Address, and Contact information.**
- Prepare the program, handouts and/or folders for all events, i.e. camp, fellowship, and conference.
- Write letters and other correspondences, at the request of the President and Vice President.
- Prepare a detailed evaluation report of three of the five significant events sponsored by the Organization – the camp, biannual fellowship, and biannual conference. Evaluation reports are to be completed within six (6) weeks of the event.
- Provide administrative support in the preparation of the annual report on the status of the Organization for the Board of Directors.
- Contributes to the Execution of Event
- Edit and proof-read documents to ensure accuracy of content.
- Manages logistics details relating to event space booking, furniture requirement, special needs regarding the event, catering orders.
- Maintain strong communication flow with team leaders and resource personnel in order to provide administrative support in a timely manner.
- Assist in the sourcing and scheduling of volunteers for each event when applicable.
- Demonstrate tact and composure when handling conflicts that may arise during contact with individuals from the community.
- Corresponds with event planners and vendors in a professional manner maintains response turn-around average of forty-eight hours.

Qualifications and Skills

ATTRIBUTES	ESSENTIAL
Education/Training	The minimum qualification for this role is a High School Diploma and strong writing and computer skills.
Experience/Specialist Skills	Sound experience of handling inbound/outbound communication. Knowledge & Use of Microsoft Software including MS Word and MS Excel. Accurate typing skills. Ability to multi-task.
Competencies	Communication. Attention to detail. Quality Focus. Building Professional & Spiritual relationships. Supporting programme objectives. Working with Others.
Aptitude/Personality	Honest. Self-motivated and enthusiastic. Energetic. Time management skills.

Outcomes of Successful Execution/Consequences of Failure of Assignment

The successful execution of this role would result in a strong support system to undergird the organization. This would lead to growth and the achievement of organizational. Failure in this role could lead to confusion and errors in the execution of key events and this would be detrimental to the organization.

The Office of the Treasurer

Treasurer

The Treasurer occupies a key role with multiple connections to each director of the various divisions. They report directly to the President but is accountable for tracking and reporting on all income and expenditure made by all divisions. The role is supervised by the Financial Resources Coordinator.

Job Description

Purpose of Role:

- Provide Resource Support to the Financial Resources Coordinator.
- Account for Funds Collected.
- Establish protocols relating to the handling Cash.

Responsibilities

- Provide Resource Support to the Organization
- Advises the BRYGES team of fund levels by completing and providing relevant income and expenditure accounts bi-annually or quarterly or any other timeframe agreed on by the Board.
- Analyzes the inflows and establishes record keeping for profitable and unprofitable ventures.
- Identifies bottlenecks which impact the flow of funds into and within the organization.
- Establish protocols for providing petty cash or other financial relief needed by the leaders of relevant teams.
- Collaborates with leaders and provides guidance.
- Strictly observe the collection, deposit and spending of monies guidelines documented in the BRYDGES handbook.

- Account for Funds Collected
- Collaborates with the Board and set the annual Cash Budget and the Annual Spending Budget.
- Set the critical limit at which account balance(s) should be maintained.
- Act as of the signatories for financial expenditures.
- Promotes accountability within the organization by liaising with fundraising teams and providing/collecting relevant documentation such as invoices, purchase orders, receipts etc. that is proof of purchase.
- Distribute documentation on matters relating to the financial status of the organization.
- Establish protocols relating to the Handling of Cash
- Creates Drafts of Income and Expenditure Statements.
- Executes Bank Reconciliation if necessary and advise the President of all balancing entries.
- Set passwords to protect relevant spreadsheets and ensure that password(s) is(are) shared with the President and only other individuals who are qualified to view this material.
- Creates checks and balances that protect the zero-based budget policy of BRYDGES Inc.
- Maintain both online and physical documentation of accounting entries for BRYDGES Inc.

Qualifications and Skills

ATTRIBUTES	ESSENTIAL
Education/Training	Formal business, administration, accounting education; College Diploma or associate degree, or 5 years' experience in fundraising activities in a non-profit organization.
Experience/Specialist Skills	Microsoft Excel or other Spreadsheet Software. Analytical skills and Numeracy Skills. Grant Writing and Negotiation Skills. Strong organizational skills.
Competencies	Good Communication Skills. Attention to Detail. Building Professional & Spiritual Relationships. Social awareness, Strong relationship skills, and responsible decision-making.
Aptitude/Personality	Honest. Self-motivated and enthusiastic. Confident and thorough. Time management skills.

Outcomes of Successful Execution/Consequences of Failure of Assignment

- The successful execution of this role would result in a steady inflow of funds into the organization. Such a lifeline could lead to expansion in projects and the scope of activities executed by BRYDGES. Failure to set SMART goals could result in failure to expand the flow of income into the organization and this would be detrimental to the success of activities and the organization's achievement of its overall goals and objectives.

Directors

Directors

Election of Executive Board Members

A completed application form along with the respondent's resume formalizes the membership for all applicants on the Executive Board. To represent the Organization's diverse constituency and to provide the expertise needed to accomplish the goals of the Organization, the President, volunteer committee and partner church members, may recommend potential candidates for the Board. Potential candidates are invited by verbal conversation, by way of a letter or promotional flyer and an application form from the President of the Organization or the Chair of the Board is then provided.

Roles and Responsibilities of Board of Directors

The role of the Executive Board Members is to govern the operations of the Organization. The members of the Board are not employees of the Organization and do not receive a salary for being a Director on the Board.

The Board's principal purpose and the role of the Directors are the determination and fulfillment of the Organization's mission and purpose. To that end, it is the Board's responsibility, among other things to:

- 1) Recruit volunteers to form planning committees that work with them to plan and coordinate the day-to-day operations.
- 2) Provide both support to and review of the Planning Committee's actions.
- 3) Provide organizational planning and establish organizational goals.

- 4) Provide means by which to expand and promote the Organization's programs; and
- 5) Review and plan for the Organization's overall financial well-being.

Roles and Responsibilities of The Executive Board

- A. The role of the Board of Directors is to govern the operations of the Organization.
- B. The Board of Directors, as a group, directs and coordinates with the voluntary planning committee to plan and execute the Programs of the Organization.
- C. The members of the Board are not employees of the Organization and do not receive a salary for being a Director on the Board.
- D. The Board's principal purpose and the role of the Directors are the determination and fulfillment of the Organization's mission and purpose.
- E. To that end, it is the Board's responsibility, among other things to:
 - Select the Board's select members of the planning committee.
 - Provide both support to and review of the Planning Committee's actions.
 - Provide organizational planning and establish organizational goals.
 - Provide means by which to expand and promote the Organization's programs; and
 - Review and plan for the Organization's overall financial well-being.

The Board of Directors shall be evaluated annually by the President to assess its effectiveness. The evaluation will be completed at the annual leadership retreat.

Program Directors

Program Directors are considered a member of the Executive Board with the responsibility to ensure the governance and the operations of the Organization. However, each program director is assigning a specific program track that is responsible for recruiting volunteers, provide direction and leadership in the execution and success of the following program tracks:

- i. BRYDGES On Demand**
- ii. BRYDGES Connect**
- iii. BRYDGES Engage**
- iv. BRYDGES Equip**

At the beginning of the BRYDGES Program year (February) each director will meet with the president to refine programs SMART goals, create calendar of events, identify additional program organizations for potential partnership, identify any resources need for the success of the programs and determine a budget. Each Program Director must submit an action plan to the Executive Board to include: Program Goals, Calendar of Events, Budget and Organizational Partners or any other resources that may pertain to the effective execution of that program track.

Resource Development Director

The Financial Resources Coordinator shall be accountable to the Board of Directors and President for the financial processes within the organization. They inspire members to set fund-raising goals and expertly guide team members as they work towards their goals.

Job Description

Reporting Relationship: This position reports directly to the President

Division: BRYDGES – Donor Engagement and Funds Development.

Purpose of Role:

- Plan, organize and Manage Fund Raising Activities.
- Research and complete documentation for available Grants for Non-Profit Organizations.
- Conceptualize and execute Partnerships in areas of Fund Raising.

Responsibilities

- Plan, organize and Manage Fund Raising Activities.
- Set Specific Measurable Achievable Relevant and Time-bound goals in the execution of each project.
- Maintain a comprehensive list of fund-raising activities.
- Identify three fund raising projects that will be executed each year.
- Establish and announce at least eight weeks in advance of the date of the execution of each fundraising project.
- Create fund raising teams and identify key personnel, to ensure the mission is accomplished.

- Solicit input from a diverse range of individuals including executives, team members, youths, and the aged.
- Draft relevant documentation for the leaders and key persons engaged in each project.
- Provide three quarterly reports on accomplishments per annum or as otherwise agreed on with the executive team.
- Deliver on time reports.
- Liaise with the Treasurer and President on matters relating to the inflow of funds.
- Research and complete documentation for available Grants for Non-Profit Organizations
- Execute general computer searches for grants for non-profit organizations.
- Connect with other non-profit organizations and gather information regarding sources of funding.
- Maintain a list of available grants.
- Provide, at the start of each year, an updated list of possible grants and other sources of funding which will be explored for the year.
- Refer grant documentation or website for which BRYDGES qualify to the relevant personnel for completion or complete grant application where it is within the scope of the coordinator's role.
- Conceptualize and execute partnerships in areas of Fund Raising
- Establish fundraising partnerships by drawing on the skill set of individuals internally and external to the organization.
- Execute at least one novel fundraising project each year.

- Institute a pattern of elevation of the “bar” that was set with the previous partnership activities.
- Obtain and maintain a current list of donors and design a project geared towards re-engagement or commitment.

Qualifications and Skills:

ATTRIBUTES	ESSENTIAL
Education/Training	Formal business, administration, accounting education; College Diploma or associate degree; or 5 years’ experience in fundraising activities in a non-profit organization.
Experience/Specialist Skills	Microsoft Excel or other Spreadsheet Software. Analytical skills and Numeracy Skills. Grant Writing and Negotiation Skills. Strong Organizational Skills.
Competencies	Good Communication Skills. Attention to detail. Building Professional & Spiritual relationships. Social awareness, Strong relationship skills, and responsible decision-making.
Aptitude/Personality	Honest. Self-motivated and enthusiastic. Confident and thorough. Time Management Skills.

Outcomes of Successful Execution/Consequences of Failure of Assignment

The successful execution of this role would result in a steady inflow of funds into the organization. Such a lifeline could lead to expansion in projects and the scope of activities executed by BRYDGES. Failure to set SMART goals could result in failure to expand the flow of income into the organization and this would be detrimental to the success of activities and the organization’s achievement of its overall goals and objectives.

The Media Relations & Communications Director

Media Relations & Communications Coordinator

Promotes clear and concise communication of processes, events, and plans. They are aware of the impact of social media and other technological tools on organizational growth and channel BRYDGES Inc. to expansion through the utilization of all available communication tools and media.

Job Description

Reporting Relationship: This position reports directly to the President

Division:

Purpose of Role:

- Create a distinctive technological footprint for BRYDGES Inc.
- Manage Social Media Platforms.
- Improve the visibility of the organization.

Responsibilities

- Create a distinctive technological footprint for BRYDGES Inc.
- Set Specific Measurable Achievable Relevant and Time-bound goals in the execution of each project.
- Re-Imagine BRYDGES Inc., from a technological viewpoint and provide the relevant rubric for the creation of a successful transition into a giant in the social media landscape.
- Use the evolving online technological space to promote the mission, vision, and goals of BRYDGES Inc. through engaging and affirming discourses.
- Identify free resources available for the acquisition of technologies for non-profit organizations and complete the relevant.
- Formulate acceptable guidelines for the use and operation of BRYDGES equipment and technologies within the social media space.
- Manage Social Media Platforms, create and manage social media accounts including Twitter, Facebook, Zoom, Eventbrite, and email accounts for BRYGES Inc.

- Review marketing and communications content across web, social media, email, and print media and use knowledge of relevant technologies to make amendments to enhance engagement with the public.
- Identify team members and volunteers and maintain a roster of dates and or days when individuals visit the site to provide updates, post or respond to inquiries.
- Prepare a monthly list of the social media volunteers and deliver to the President on or before the third day of the month.
- Liaise with each manager who plans an event and maintain log of the activity and dates and ensure that these are posted to the relevant social media sites at least four weeks in advance.
- Execute monthly updates or delegate individuals to execute monthly updates of platforms.
- Improve the visibility of the organization.
- Build and maintain relationships with the divisional leaders and other internal and external stakeholders.
- Create content based on activity, audience and budget, and post to each platform twice per month.
- Identify influencers within the community and partner with them in elevating the visibility of BRYDGES Inc.
- Create a voice that connects the BRYDGES effort with the cry of the ordinary man, boy, girl or woman in our environment.
- Maintain a file of achievements of BRYDGES Inc. and post regularly to share with the community the work and accomplishments of BRYDGES Inc.
- Design, plan, and execute two promotional campaigns each year. The project draft for the first half of the year must be submitted to the board on or before the first day of October each year and the project draft for the second promotional activity must be submitted before the first day of March of the ensuing year.

Qualifications and Skills:

ATTRIBUTES	ESSENTIAL
Education/Training	Formal training in communication, information technology, marketing; A College Diploma or associate degree, or 2 years' experience in managing or working with social media platforms.
Experience/Specialist Skills	Computer and Project Management. Social Media. Writing for the web. Video Creation and Video Editing.
Competencies	Good Communication Skills. Attention to detail. Building Professional & Spiritual relationships. Social awareness, Strong relationship skills, and responsible decision-making.
Aptitude/Personality	Honest. Self-motivated and enthusiastic. Detailed oriented. Time management skills.

Outcomes of Successful Execution/Consequences of Failure of Assignment

The successful execution of this role would result in a strong online presence and a sense of excitement among the BRYDGES community and the partner organization. Social media as a method of influencing others could lead to an expansion in the followership and dynamic growth within the organization. Effective use of these platforms could create mammoth growth over a short period of time. Failure in this role would result in stagnation and the inability to successfully engage with the online segment of the population.

Volunteer Pool

BRYDGES encourage voluntarism. Each program director is encouraged to form a team of volunteers (sub-committee) to assist in the planning and execution of BRYDGES Programs. Volunteers can be included from both churches and the community withing which the church exists. A board member designee will chair the said committee.

The role and responsibilities of volunteer team/planning team:

- Ensure successful planning and execution of all the programs.
- Make contributions toward decision-making in ideas and creative thinking.
- Invest time, resources, finances, etc.
- Be responsive to correspondence from the executive board member designee in a timely manner.
- Diligently carry out assumed tasks on assigned subcommittee.
- Support other members of the planning committee in whatever way possible as they carry out their tasks.
- Become versed in the Organization's vision, mission and activities and be able to convey them to others with clarity.
- Attend scheduled planning meetings.
- Attend annual volunteers' connection day with the executive day or retreat.
- Support the events held by BRYDGES and encourage members of the community and partner churches to attend.
- At a minimum, be prayerful for the Organization.

Special Meetings:

Special meetings may be held online, via telephone or in person.

These meetings are called on occasions when decisions need to be made prior to the next scheduled planning meeting.

The Secretary and President file the emails of these online meetings and the secretary prepares the minutes for the special meetings that are held in person. These minutes are sent to the Planning

Committee two weeks after the meeting and are forwarded to the Pastor(s) of the partner-churches, as it is with the scheduled planning meetings.

Partner-churches

Any Seventh Day Church of God that shares the vision and mission of BRYDGES and is willing to meet the financial obligations of the Organization is welcome as a partner-church. Should a church become interested in being a part of BRYDGES, the youth minister or pastor should inform an Officer or Board member and the secretary will forward a membership application along with a letter of interest to the potential member. Receipt of the completed application and the initial financial contribution or plans to pay it by October 31st of that year formalizes the membership.

Board Meetings

a) Regular Meetings

Regular Board meetings are held 4 times per year – February, May, July, September, and November. A quorum (at least forty percent of the Board membership) must be present in order to conduct a meeting. The date for upcoming meetings will be set at each meeting. The Secretary will send out notices for all meetings to the Directors and Officers at least two weeks prior to the meetings.

b) Special Meetings

Special meetings at the request of the Chair may be held via telephone, online or in-group. Any correspondence outside of a regular meeting involving a quorum that led to a resolution is considered a special meeting.

c) Taking Action at Meetings

A simple majority vote directs the actions that are taken in all Board meetings. The Secretary will record the number of Directors in support, in opposition and abstaining from deciding on the issue.

d) Financial

- POLICIES AND PROCEDURES
- Original Edition
- July 2010
- Revision #1 March 2019
- Revision #2 July 2023

e) Financial Overview

To safeguard our organization and have the tools needed to make sound business decisions, BRYDGES, Inc. (“BRYDGES”) has developed comprehensive policies and procedures for all financial transactions. Maintaining accurate and complete financial records also provides BRYDGES with the tools needed to measure our stability and our potential for organizational growth.

The policies and procedures outlined in this manual represent the generally accepted accounting principles as defined by the American Institute of Certified Public Accountants (AICPA) and the Financial Accounting Standards Board (FASB).

f) The Organization

BRYDGES is a 501(c) (3) nonprofit organization with a vision to empower and engage youths and young adults through diverse leadership training and enrichment programs to become change

agents and leaders within society. Our mission is to deliver holistic services to children, youth, and young adults of the Church and our communities.

We do this by providing a full array of accessible and age-appropriate services that foster the emotional, social, physical, educational, and spiritual development of children, youth, and young adults.

Purpose of the Financial Procedures Document

This document is designed to define and provide guidelines and financial operational mandates or directives relative to the BRYDGES accounting functions of the organization. The purposes of this manual are to:

- Capture the main features of the internal control systems.
- Serve as a training and reference guide for staff; and
- Provide a guide for management, the Board of Directors, and others by outlining the elements of BRYDGES' financial management system.
- The following internal control policies and procedures are the framework of our basic accounting systems surrounding cash receipts and cash disbursements. This manual is not intended to be an exhaustive description of accounting principles nor a textbook for accounting procedures. It is designed to briefly but thoroughly describe the policies and procedures used by BRYDGES to report its financial activity.

Regular Meeting Quorum

A quorum shall be present in order to conduct official business of the group. A quorum shall consist of 40% (5 members) of the voting members. The act of a simple majority of the board members presents at a meeting at which a quorum is present shall be the act of the Board. However, the quorum will be lost if board members leave in the middle of the meeting. During elections of new board members or a new executive director the quorum must consist of all board members.

General Information

- Basis of Accounting

BRYDGES' day-to-day accounting is performed on a cash basis, whereby revenue is recognized when received, and expenses are recorded when they are paid. Care should be taken to understand FASB 116, Accounting for Contributions Received and Contributions Made, which states that contributions received should be recognized as revenues in the period received and should be recorded as either unrestricted, temporarily restricted or permanently restricted.

- Fiscal/Financial Year

BRYDGES' financial year is the same as the calendar year, January 1st through December 31st.

- Employer Identification Number (EIN)

After being incorporated as a non-profit entity in the state of Maryland, BRYDGES received the Employer Identification Number of 04-3790416 from the Internal Revenue Service (IRS).

- Non-Profit Status

Federal Status - BRYDGES received a letter from the IRS dated December 2, 2004, stating that it was exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code. This advanced ruling expired on December 31, 2008. In a letter dated December 2, 2004, the IRS stated that BRYDGES would continue to be exempt from Federal income tax and is classified as a public charity.

The original letters for BRYDGES' federal tax status are maintained by the Financial Manager.

- Security of Financial Records

Preserving the security of our financial records is an important part of protecting the assets of BRYDGES. The following practices are strictly adhered to in order to secure written, oral, and computerized data. All financial information including, but not limited to, accounts payable and accounts receivable data, checking account registers, bank statements and check stock is centrally located in a secure area. Only members of the Financial Management Team have access to the financial and personnel files. A shredder is easily accessible and used whenever confidential information must be discarded. Confidential computerized financial files are protected by the use of document passwords or other limitations on access.

- Accounting System

The organization requires/stipulates/orders that physical copies of relevant accounting information and documents be maintained by the appointed personnel in a manner that ensures continuity and redundancies in the record keeping. To manage day-to-day

expenditures and to monitor revenue/income, BRYDGES currently utilizes the accounting system, QuickBooks. This system provides an integrated application that can be used to produce checks, construct budgets, monitor accounts payable and receivables and produce a full range of financial reports needed to make informed business decisions. Access to BRYDGES' accounting software and related data is limited to the Finance Management Team.

- Company Safe

There are BRYDGES documents that need to be restricted from general files and protected in case of fire, security breaches, etc. To accomplish this, BRYDGES uses a safe that requires a keypad combination and/or a metal key to open. Only the Finance Management Team has access to the company safe. Annually, the combination to the safe is changed to guard against potential breaches.

- Financial Management Team

The financial records of BRYDGES are monitored and guided on a day-to-day basis by a team of qualified individuals whose education and employment experience qualify them for this responsibility: The Financial Management Team consists of the following: Treasurer, Board Chair, Resource Development Director, and President.

- Responsibilities and Roles of Key Staff

Ultimately, BRYDGES' Board of Directors and the President are responsible for the integrity of BRYDGES' financial and accounting systems. In this capacity, their roles are to appoint and supervise competent, experienced, and professional administrators and

financial personnel. To accomplish this, BRYDGES defines the needs of its organization and tailors the qualifications of its financial staff to meet those needs. Comprehensive position descriptions are available for each member of the financial management team.

- **Financial Controls**

Internal controls are the procedures established to provide reasonable assurance that all financial reporting is performed reliably. Our financial transactions should be accurate and must follow all laws and regulations. We work diligently to ensure that all services are performed in the most effective and cost-efficient manner possible. BRYDGES' internal control structure seeks to address the five components outlined by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) Integrated Framework for internal controls.

These five components are:

- a) **The control environment**, which includes the integrity, ethical values, and competence of staff. The control environment is the foundation for all other components of internal control and provides structure and discipline.
- b) **The risk Assessment process**, which includes the identification and assessment by management of relevant risks of errors, noncompliance, and fraud. Risk assessment is management's process for identifying, analyzing, and managing risks relevant to the preparation of financial statements.

c) **The information and communication process**, which includes quality top-down information from management emphasizing control procedures and program requirements.

d) **The monitoring process** involves how BRYDGES monitors the continued effectiveness of its internal control process. This also includes the reporting of exceptions to appropriate personnel within BRYDGES.

e) **The control activities process** includes specific policies and procedures put in place to mitigate risk.

- Risk Assessment

On an ongoing basis, the Financial Management Team notes special concerns regarding the integrity of financial systems and data. Staff should respond to internal risk assessments and comments from external auditors. Examples of internal risk assessments include, but are not limited to:

- Is there sufficient backup for company credit card transactions?
- Are catering invoices matched to particular meetings?
- Are contract revenues recorded in the proper accounting period?
- Are reviews of the general ledger performed monthly (by someone other than the person responsible for recording transactions in the general ledger) to prevent reliance on inaccurate information.
- Are prepaid accounts reviewed monthly for accuracy (and to ensure accurate recognition of expense as appropriate)?

Management should respond appropriately when misstatements are identified. Significant deficiencies and material weaknesses and their

effect on financial statements must be reported to governing bodies, i.e., the Board of Directors.

- **Whistleblower Policy**

To help ensure that BRYDGES complies with the highest standards of financial reporting and lawful and ethical behavior, the Financial Management Team and Board of Directors established the following procedure for reporting illegal or unethical conduct in connection with the Organization's finances or other aspects of its operations. Should any person know of or have a reasonable belief that persons associated with BRYDGES plans to engage or have engaged in illegal or unethical conduct in connection with finances or other aspect of BRYDGES' operations, that person should immediately file a written complaint with the President. Staff of BRYDGES may file a complaint on a confidential and anonymous basis. If the complaint concerns the President or the complainant is not comfortable reporting the complaint to the President, then the complainant should notify a member of the Board of Directors.

Issues arising under BRYDGES' employment policy, including the policy against harassment, employee benefit policies, and issues generally handled by individuals responsible for BRYDGES' personnel practices are not covered by this Policy.

The President or Treasurer will report all complaints to the chair of the Board (or if the chair is the subject of the complaint), to another member of the committee prior to the next regularly scheduled meeting.

Reports will include a copy of the complaint, its date, nature, and source, as well as how it was communicated, whether the President or Treasurer regards the complaint as credible, and proposals to address it.

BRYDGES will take appropriate action in response to any complaints, including, but not limited to disciplinary action up to and including termination of any person who in BRYDGES' assessment has engaged in misconduct. If appropriate, including reporting of such misconduct to the relevant criminal authorities as required by law.

BRYDGES will not knowingly, with the intent to retaliate, take any action harmful to any person, including interference with lawful employment or livelihood, for reporting a complaint in good faith pursuant to this policy. Likewise, there will be no punishment or other retaliation for providing information regarding a complaint in good faith to, or otherwise, assisting in any investigation regarding the complaint.

An individual who deliberately or maliciously provides false information may be subject to disciplinary action up to and including termination.

- Separation of Duties

- ✓ The financial operations of BRYDGES have been established to separate the overall financial responsibilities as follows:
- ✓ The Resource Development Director requests for payment and its associated support; records financial transactions; performs electronic payments for certain financial transactions; and processes checks.
- ✓ The Treasurer reviews bank statements and performs monthly reconciliations of bank accounts; reviews and approves all adjusting journal entries; reviews the general ledger and reconciles

significant assets with accounting records and control accounts; approves checks; performs analytical procedures; monitors compliance with donor restrictions and Board designations; and prepares financial reports for the Board and stakeholders of the organization.

- ✓ The President processes contracts; makes compensation adjustments; oversees the organization's overall financial operations; approves checks; authorizes payments; and communicates matters with the Board and stakeholders of the organization.

Signature Authority for Financial Transactions

Safeguarding financial records is paramount to BRYDGES. Thus, BRYDGES restricts the endorsement of all financial transactions as follows:

Level of Transaction	Authorizations Required	Approved Authorizers
Checks and EFT below \$500	One	Financial Manager
Checks and EFT above \$500	Two	Treasurer
Contracts below \$5,000	One	President
Contracts above\$5,000	Two	Board Chair

- **Confidentiality**

The accounting system outlined in this manual and the financial records of BRYDGES are privileged and confidential. Such information is intended for the use of BRYDGES' authorized staff, external auditors, and members of the Board of Directors only. The distribution or

reproduction of information from this manual and the accounting system's related documents is strictly prohibited without the written permission of the President.

- **Bank Accounts**

BRYDGES maintains a checking account and a savings account for the processing of business activity. As our needs and programs expand, it may become necessary to further expand the number of banking products to accommodate our growth. The President and Financial Manager have the authority to open and/or close bank accounts for BRYDGES, upon approval of such action by the Board of Directors.

Information for BRYDGES' existing checking and savings accounts is listed below:

Bank of America

These accounts have the online capability to view account activity and pay bills electronically. Access is maintained by the Financial Manager.

Within five (5) business days of arrival, all monies (i.e. checks, money orders, etc.) are to be deposited into the BRYDGES account using the following procedures. Checks are kept in a secure area until they are deposited.

- 1) Mail is opened periodically by the staff.
- 2) When monies are received, they are recorded to a detailed listing of all cash and checks is placed in the cash receipts file.

- 3) All checks received are immediately endorsed as follows – “FOR DEPOSIT ONLY TO” with the appropriate account number indicated. Stamps are available for this purpose.
- 4) Correspondence that arrives with a check remains attached to the check by paper clip or binder clip.
- 5) If the check is a receivable from a billed invoice, the Finance Manager verifies that the amount is true and accurate and indicates the corresponding invoice number on the copy of the check. If there is a discrepancy between the remitted amount and the invoice, the payer is contacted by the Finance Manager and a justification for the adjustment is noted by the Treasurer.
- 6) Bank deposits are deposited to a bank branch and deposit slips are retained by the Financial Management Team.
- 7) All cash receipts are posted to the general ledger upon deposit. Finance staff record pertinent information about the check into the accounting system. This includes the date of receipt, the name of the payer, the amount of the check, project code, the form of payment (check, cash, money order, etc.) and the check or money order number. Electronic Funds Transfers (EFTs) received are recorded upon notification of receipt. If the check is a receivable, care must be taken to close out the receivable in the general ledger.
- 8) The cash receipts file includes a monthly cash receipts statement from the accounting software and all documents noted above. Deposit slips are attached to each deposit backup. The Finance Manager verifies that deposits agree with the listed checks.

- Bank Statement Reconciliation

Bank reconciliations should be performed within 10 business days of receipt of the bank statement at the close of each month. Below are additional processing procedures.

The Finance Manager prepares the monthly bank reconciliation.

The cash receipts shown on the bank statement are compared with the cash receipts journal to ensure that all receipts are reconciled.

Bank direct debits (debits made not by check) are compared with the cash disbursement journal.

Checks that have been outstanding for more than three months are investigated and proper action is taken (i.e. stop payment issued, check reissued, payee contacted to verify receipt).

The bank reconciliation must be prepared by an individual who does not have authority to sign checks. The Treasurer, Finance Manager and President have access to online bank statements and accounting information.

A bank statement file is maintained by the Financial Management Team which includes:

The monthly bank statements.

The General Ledger cash account; and

The bank reconciliation, including a list of outstanding checks.

BRYDGES’ financial management system is designed to provide:

- Accurate, current, and complete disclosure of all financial transactions.
- Records that identify the source and application of all funds.
- Effective control and accountability for funds.
- Comparisons of actual expenditures and budgeted amounts.
- Accounting records supported by original documentation and
- Schedules of all fixed assets.

This section of the manual details the main internal control policies and the procedures used to promote a comprehensive internal control climate.

Chart of Accounts

A chart of accounts is established to maintain accountability and provide for (1) Restricted and unrestricted resources; (2) functional reporting of expenses; (3) Tracking of unrelated business income and applicable expenses, if any; (4) Tracking of lobbying costs, if any; and (5) Compliance with terms and conditions of grants.

In keeping with standard accounting practices, BRYDGES’ general “chart of accounts” is separated into the following categories:

Assets	1XXXX
Liabilities	2XXXX
Equity	3XXXX

Revenue 4XXXX

Expenses 6XXXX

Additional descriptions may need to be added to BRYDGES' chart of accounts, as necessary. However, only members of the financial management team may add account numbers to BRYDGES' chart of accounts.

Accounts Receivable Procedures

Typically, the bulk of BRYDGES' operating funds are received through private contributions. However, federal and private grants are also received. As such, we are required to maintain separate records for all sources and applications of funds for contracts, grants, and sub-grant activities. At a minimum, these records contain information pertaining to awards, authorizations, obligated and un-obligated balances, fixed assets, outlays, and income.

- The control objective for BRYDGES' receivables is to ensure that:
- All services rendered under a contract are billed for in a timely manner.
- All revenue is recorded to the appropriate account code(s) in the appropriate accounting period.
- Collections are made against each and all invoices; and
- All funds received are secured, properly encoded, deposited in a timely manner, and reconciled.

Cash Receipts (See section, 'Bank Deposits')

Monies are deposited within five (5) business days of receipt.

All receipts are entered into the cash receipts file.

Complete documentation includes the deposit slip, a copy of the check, a copy of the invoice, if applicable, and an indication of the purpose.

Debt and Returned Checks

The following guidelines are applicable:

In most instances, debt to the organization will be incurred due to returned checks. To limit unnecessary debt to the organization, credit for services (i.e. fellowship/conference fees and camp fees) may be allowed only under the most exceptional circumstances. Any such credit for services rendered must be accompanied by a promissory note with the signature of a guarantor. No credit should be extended for the purchase of merchandise.

Returned Checks - Upon notification by the financial institution that a draft item has been returned due to insufficient funds, the Financial Manager will reverse the entry associated with such payment in the organization's financial record. The Financial Manager shall write the issuer of the check within five (5) business days, advising them of the returned check and requesting payment. The letter will reflect the amount, date, check number, bank charges and a response within [30 days].

Other Debts – In the event that a debt to the organization is incurred due to nonpayment of fees for services, the full name, address, and contact information must be placed on record. The Financial Manager shall contact the debtor by letter within five (5) business days to request

prompt payment, citing the services for which the fee was assessed, the amount and a response within [30 days].

Restitution

For the first instance of a returned check by a given issuer, the restitution payment may be accepted in cash or check. Only cash will be accepted as restitution for subsequent occurrences.

Payment for debt incurred as a result of fees for services credit may be accepted in cash or check.

In the event that restitution is not made within the [30-day] period, the Financial Manager will make every effort to contact the issuer by phone or email, requesting a target payment date. In the event restitution is not made within [60 days] follow-up letter will be sent along with a subsequent phone call. Debts which are outstanding more than within [90 days] will be deemed a loss.

Payment History – A record shall be kept by the Financial Manager of the instances of returned checks, noting the issuer, date of issue, amount, and date of restitution. In the event that a particular issuer has established a poor payment history, a letter will be sent to the violator informing them that payment for future services and/or merchandise will be accepted only in cash. Payments may be made by relevant and approved money transfer services including: **Zelle, MoneyGram, Cash App etc.**

The President and the Treasurer will be kept informed of the status of outstanding invoices.

Donated Services and In-Kind Donations

Under certain circumstances, donated services may be recorded as revenue at the estimated fair market value of the services received.

Cash Disbursement and Accounts Payable Procedures

BRYDGES' cash disbursement processes include the processing of checks, electronic transfers, and bank debit cards. There are no disbursements for petty cash. Cash disbursement is a critical function because it entails direct access to one of BRYDGES' most valuable assets cash. Even with a small accounting department, BRYDGES has implemented internal controls to safeguard its funds and ensure that disbursements are authorized and appropriate.

This section of the manual includes detailed discussions concerning:

- The approval of expenses and authorizations for payment.
- Check authorization.
- Preparing and recording checks.
- Check signatures.
- Reconciliation of the bank account.
- Review of bank statements, bank reconciliation and check registers.

Generally, BRYDGES recognizes two types of expenses:

Impromptu expenses which are typically made using the bank debit card; and Routine expenses and expenses paid by check or electronic fund transfer (EFT).

Accounts Payable Procedures

All payment requests should include appropriate documentation such as an invoice along with the request form. At minimum an e-mail or a memo for the records should explain any items that lack documentation.

Requests for Payment are prepared by the requestor or finance staff.

The President or Financial Manager reviews the request form for appropriate documentation and approves/denies the request.

All payments are posted by the end of the month.

Checks

- A. Checks are sequenced.
- B. All checks are kept in a secured safe [area] and maintained by the Financial Management Team.
- C. Signature Authority is noted in the section, "Signature Authority for Financial Transactions".
- D. After checks are signed, a copy of the check and the original documentation are retained by the Financial Management team in a secure area.
- E. Voided checks are kept in a voided check file.
- F. Signing blank checks is prohibited.
- G. Check deposits should be executed via options that include electronic check capture along with the deposit.
- H. Documentation including ATM receipt, bank associate print outs etc. is required to accompany each transaction.

Electronic Payments

Electronic payments, including payment by phone, may be made for certain standard vendor payments, typically those that are monthly. The Treasurer and the Finance Manager are authorized to make electronic payments. Electronic payments may decrease the likelihood that payments will be late, as they can be scheduled to be paid when due. Examples include messenger service, pest control, internet service providers, etc. The following procedures are standard operating procedures for electronic payments.

There must be an approved Request for Payment for electronic payments.

Documentation is retained to show that the payment was made and when it was scheduled to be paid (i.e. receipt).

Electronic payments are posted to the general ledger after they are made, either through the payments section or by journal entry.

The Treasurer and the Finance Manager are the only staff with access to the electronic payment system.

Errors in Vendor Payments

BRYDGES makes every effort to avoid errors – particularly in the finance department. Occasionally, however, errors may occur, or invoices may not reach the accounting office as scheduled. If such an oversight occurs, all vendor inquiries should be returned within one business day, and written documentation of the call placed in the respective vendor file.

Accounts Payable Filing Procedures

To be certain adequate financial information is available, BRYDGES maintains financial records based on the records retention schedule. For vendors with whom BRYDGES has a recurring relationship, separate files are established and maintained in the respective vendor's name.

Invoices for non-recurring expenses are filed collectively by alphabet. As an example, the non-recurring invoices for Abe's Towing Company and Annabelle's Catering Company are filed collectively in the folder marked "A". All vendor files are kept confidential and cannot be accessed by anyone other than the Financial Management Team.

Replenishing Checks and Check Supplies

On average, BRYDGES prepares and mails approximately 4 checks each month. When the existing supply of checks nears 50, the supplies may be replenished by the Finance Manager by contacting the banking institution.

Other vendors may be used for this service, as appropriate. When reordering checks, fax a sample of BRYDGES' check style to the account representative and indicate the total number of checks requested. The supply is typically delivered within two weeks of the order. BRYDGES uses #10 window envelopes. BRYDGES may choose to print its own checks using the Versa Check system.

Debit Card

BRYDGES maintains a bank debit card for ordinary business expenses as a matter of convenience. The receipts of every purchase

should be retained by the Finance Manager and forwarded to the Treasurer for the month-end bank statement reconciliation.

Recording Fixed Assets

Because office equipment loses its value over a period of time (known as its “useful life”), purchases of non-expendable equipment are capitalized as assets and depreciated over a pre-determined period of time. This process is known as “depreciating fixed assets”. Fixed assets are normally those items of equipment or furniture that have a useful life of at least three years and cost at least \$1,000. Before December 31st of each year, BRYDGES’ fixed asset schedule is reviewed by the Treasurer, to be certain all newly acquired assets have been included and to ascertain if existing assets should be removed. Periodically, an inventory should be taken to ensure that all assets listed in the schedule exist and are in current use.

Acquiring the Asset

- When non-expendable equipment (assets) is purchased with cash (check, charge, etc.), the following transactions are entered into BRYDGES’ accounting system:
- The equipment asset account is increased by the cost of the equipment.
- The cash account is decreased by the cost of the equipment.
- If non-expendable equipment (assets) is donated, the following transaction is entered:
- The equipment asset account is increased by the fair market value of the equipment (i.e., how much would the equipment cost if it was purchased from a vendor);
- The contribution revenue account is increased by the fair market value of the donated equipment.

Depreciating the Asset

For the purpose of depreciating assets, BRYDGES follows the schedule below to determine the appropriate “useful life” of its fixed assets:

- Furniture and Equipment 5 years.
- Computer Software 3 years.
- Computer Hardware 3 years.

Writing off the Asset

When a fixed asset is discarded or otherwise taken out of service before it is fully depreciated (before the end of its useful life), it is also removed from the accounting register. The resulting transaction is recorded in the following manner. The equipment account is decreased by the original cost. The accumulated depreciation account is decreased by the depreciation taken to date.

Record a loss of the difference.

Documentation related to fixed assets is kept in a file by the Financial Management Team.

The Budget Process

Budget Planning

Planning for comprehensive and well-documented budgets involves considerable time and effort from each staff member at and above the management level. Therefore, we’ve developed a series of budgeting processes that allow us ample time to consider the many factors that may influence our ability to provide high quality services throughout

the year. BRYDGES' fiscal period is January 1 - December 31. Note the following:

Event-Based Budgets – an important component of BRYDGES' services to the community involves sponsoring community-based, educational events. Typically, these events are one to five days in duration. To be certain that funding is adequate for such events, “event-based” budgets should be prepared at least two months in advance of the event.

Training Budgets – A training budget should be allocated annually to ensure that staff training is recognized in the budget.

Consolidated Budgets – Prior to the beginning of each fiscal year, BRYDGES' financial management team should consolidate all to the pro forma budget to estimate the total projected revenue and expenses for the coming period. The overall budget is reviewed by the Financial Management Team and is approved by the Board of Directors.

The Auditing Process

Each year, an audit will be conducted by an accountant and/or independent CPA firm to review BRYDGES' financial records and to provide assurances that all financial statements are accurate and complete. Typically, the annual audit should be conducted within three months of the end of the fiscal year. The selection of the auditing firm is the responsibility of the Financial Management Team in conjunction with the Funds and Resource Committee.

Timelines

In consultation with BRYDGES' auditing firm, the annual audit schedule is prepared with the assistance of the Treasurer. In an attempt to conduct timely and cost-effective audits, BRYDGES observes the following timeline:

December 31st	Fiscal year ends
February	Accounting books are closed for the year
April	Audit is conducted
May	Auditor meets with Financial Management Team to review audit findings
June	Executive Board approves audit

Distribution of Audit Reports

The Chair of the Funds and Resource Committee is responsible for presenting the audit report to the entire Board of Directors. Copies of the audit report are provided to each member of the Board of Directors.

Filing of Annual Forms

The engagement letter between the auditing firm and BRYDGES will determine if the auditing firm is responsible for preparing all IRS 990 forms and the IRS 5500 form. Auditors will also be responsible for making sure that all necessary reports are filed on time and that the relevant IRS regulations are met within specified timeframes. The IRS Form 990 is due by the 15th day of the 5th month following the end of the organization's taxable year (May 15). If requested, the IRS may grant a 6-month automatic extension of time to file. Every effort will be made to file the tax return by this date; however, if that is not possible, an additional, but not automatically granted, 6-month extension may be requested.

Financial Reporting

- **Internal Reports**

On a monthly basis the Finance Manager is responsible for providing accurate financial information to BRYDGES' management team, the Treasurer and the Funds and Resource Committee. Reports are generally due by the end of the month following the reporting period. Reports are provided to the Funds and Resource Committee and Board of Directors on a quarterly basis within 30 days of the end of the quarter. The Treasurer and the President are responsible for carefully reviewing the monthly, quarterly, and annual reports before they are presented outside of the organization.

Miscellaneous Financial Policies and Procedures

- **Record Retention**

As stewards of both private and public funding, it is imperative that our records be preserved to (1) support our operations, (2) remain in compliance with federal and state laws and (3) to demonstrate our ongoing qualification for non-profit status.

Each fiscal year, the performance and accounting records are cataloged and prepared for off-site storage. Files and documents that are more than two years old are indexed and placed in an off-site storage area. All boxes are stored in a nearby facility that permits BRYDGES staff secure access to the documents when they are needed. Currently, BRYDGES' accounting and performance records are stored at:

520 Westfield Avenue
Bridgeport, CT 06606

To determine the appropriate retention period for our records, BRYDGES observes the following schedule:

Description of the Documents	Retention Period in Years
Bank Statements	7 Years (3 in office, 4 in storage)
Expense Reports	Indefinite
Subsidiary Ledgers	7 Years
Trial Balances	7 Years (3 in office, 4 in storage)
Checks (Payroll and general)	7 Years
Vendor Payment Vouchers	7 Years
Audit Reports	Indefinite
General Ledgers and Journals	Indefinite
Depreciation Records	Indefinite
Application for Tax Exemption	Indefinite
Tax Determination Letter from IRS	Indefinite
Filings with the IRS	7 Years
Minutes, Board of Director Meetings	Indefinite
Budgetary Materials	3 Years
Bank Statements	7 Years (3 in office, 4 in storage)
Personnel Files	3 Years after termination

Outsourcing/Contracts for Outside Services

BRYDGES may occasionally contract with other organizations to supplement the services we are able to provide in-house. In such cases, a clearly defined scope of work is prepared to clarify the services we expect to receive. A contract will be considered valid only after it is signed by authorized representatives of both organizations.

- **Consulting Agreements**

Similar to contracts for outside services, BRYDGES may periodically enter into agreements with individuals to obtain products or services we are otherwise unable to provide in-house. These agreements

must also have a clearly defined scope of work and utilize the same contractual agreement as those for outside services.

To make payments to organizations or individuals that provide services to BRYDGES, a completed invoice must be received from the agency or individual which includes a description of the services that were provided, the period of time covered by each respective invoice and an itemization of the costs. Such invoices should be delivered to the Treasurer for processing. Typically, vendor and consultant invoices are paid within two weeks of receipt.

- Month-End Procedures

- A. Within 15 business days of the end of each month, the following procedures are completed:
- B. All costs incurred during the preceding month are allocated to the appropriate program and/or revenue streams.
- C. A bank reconciliation is completed for all bank accounts and filed in the appropriate file.
- D. A check disbursement journal is prepared and filed in the appropriate file.
- E. A deposit detail report is prepared and filed in the appropriate file.

- Administrative Filing

- 1) It is important to be able to access files on a timely basis for day-to-day operations and for audit purposes. The following procedures are used to maintain financial management records.

- 2) The Treasurer will maintain externally funded contracts and grant files.
- 3) Contract files will be maintained for individuals that receive funds from BRYDGES. Files will normally be kept for the current fiscal year and the previous fiscal year.
- 4) Sub grants made to other organizations will be maintained separately from individual contract files. The sub grant files will be maintained with the payment files. The sub grant files should include a copy of the grant agreement, reports, budgets, and any supporting documentation.
- 5) Personnel files will be maintained in a secure area. The only individuals who have access to these files will be the Financial Management team, Secretary and President.

Refer to the section, “Record Retention” for further details.

Disaster Recovery Plan

In the event of a disaster, the Financial Management Team regularly backs up relevant financial information to a secure external hard drive.

General Policies

- **Confidentiality**

In an effort to protect the safety of those we serve, all written and verbal information pertaining to our clientele must be treated as confidential. Board members and employees of BRYDGES may not disclose, divulge, or make accessible confidential information belonging to, or obtained by BRYDGES, to any person, including relatives, friends, businesses, or professional associates. Information

may be disclosed solely to persons who have a legitimate need for such information and to whom BRYDGES has authorized disclosure.

All work-related information must remain confidential; particularly details discussed during board meetings. Undisclosed materials should not be shown or sold to the public. At the end of a board member's term or upon the termination of an employee's, volunteer's or contractor's relationship with BRYDGES, he or she shall return, as requested, all documents, papers, and other materials, which may contain or be derived from confidential information, in his or her possession.

This policy will be broken when there is a statute requiring breach of policy as this policy is not in place to prevent disclosures when disclosure is lawfully required.

- **Hiring Procedures**

BRYDGES upholds a policy to recruit, hire, train and promote individuals, as well as administer any and all personnel actions, without regard to race, color, age, sex, national origin or ancestry, marital status, status as a disabled or Vietnam-era veteran, sexual orientation, or status as a qualified disabled individual, in accordance with applicable laws. This policy also ensures that all reasonable efforts are made to employ the most qualified applicants by maintaining an effective recruitment and selection process. In doing so BRYDGES requires a minimum of two interviews, three reference checks and a criminal background check for all interviewees. The Board of Directors is responsible for hiring the Executive Director. Candidates chosen will undergo two interviews.

The first interview will be conducted by both the board chair and vice chair or solely by the vice chair, followed by a second interview conducted by the entire board.

The responsibility of hiring program staff lies solely with the Executive Director. All applicants will submit a resume and three references, and undergo two interviews. The first interview will be conducted by the Executive Director, followed by a second interview conducted by the Executive Director and a designated staff member. By the time the second interview is conducted all referenced will have been checked. Following the second interview a background check will be completed.

- Debt Collection Policy

The debt collection policy ensures a fair, consistent and accountable approach that will enable BRYDGES to settle all outstanding debts. For the purpose of this policy, debts are considered to be overdue immediately after the required due date is passed. The first reminder, in the form of a letter, will be issued to the debtor within 14 days of the due date. The debtor will be asked to make full payment within 14 days of receipt of the notice. If payment is not made within 14 days of the notice, a second letter will be issued requesting that the full amount be settled within fourteen days of the second notice. If both attempts to collect the debt fail, the case will be handed over to the chair of the Funds and Resource Development committee on the Board of Directors.

In the event of a returned check due to insufficient funds, the amount invoiced will include the bank fee for a returned check.

- Termination Policy

At all times fair and equitable disciplinary actions will be executed. BRYDGES values its volunteers and staff and views its employees as a contribution and an asset. A high standard of business and personal ethics in the conduct of duties and responsibility is always expected. Failure including, but not limited to, inappropriate behavior and/or unsatisfactory performance may result in discipline and/or discharge. Prior to termination one verbal warning and two written warnings will be given. All notices will be given in person. The verbal warning will be carefully documented, and copious notes will be taken during the time each written notice is issued. Specific details about the problem including detailed examples of incidences, to include dates, witnesses, and an explanation of the consequences continuous infractions will cause the BRYDGES.

Only the Executive Director has the authority to terminate an employee. In the case of the Executive Director, any action to discharge must be executed by the Board of Directors as a unified body. No, single Board member, despite their position, can execute this action.

- Conflict of Interest Policy

No member of the BRYDGES Board of Directors or any of its committees shall derive any personal profit or gain- financial, professional, or political- on the part of such persons at the expense of its members, supporters, and other stakeholders, directly or indirectly, by reason of his or her participation with BRYDGES. Each individual shall disclose any personal interest which he or she may

have in any matter pending before the Organization and shall refrain from participation in any decision on such matter.

No board member, should accept any gift, entertainment, service, loan, or promise of future benefits from any person who either personally or whose employees might benefit or appear to benefit from such board or committee member's connection with BRYDGES, unless the facts of such benefit, gift, service, or loan are disclosed in good faith and are authorized by the board. Board and committee members are expected to work out for themselves the most gracious method of declining gifts, entertainment, and benefits that do not meet this standard.

Any member of BRYDGES Board, any committee, consultant, or staff who is also an officer, board member, committee member, or staff member of a borrower, loan applicant, contractor, vendor, or supplier of or to BRYDGES shall immediately identify his or her affiliation with such agency or agencies. Upon such disclosure, appropriate steps will be taken immediately to ensure there is no conflict of interest.

- **Whistleblower Policy**

It is the responsibility of all directors, officers, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Likewise, it is the responsibility of directors, officers, and employees to report violations or suspected violations in accordance with the Whistleblower Policy.

BRYDGES will not retaliate against an employee who, in good faith, has made a protest or raised a complaint against some practice of BRYDGES, or of another individual or entity with whom BRYDGES had a business relationship, on the basis of a reasonable belief that the practice is in violation of the law or a clear mandate of BRYDGES policy. This Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within the Organization prior to seeking resolution outside the Organization.

Employees should share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, the Executive Director is in the best person with whom a concern should be addressed. However, if you are not comfortable speaking with the Executive Director or if you are not satisfied with his/her response, you are encouraged to speak with the Board Chairman or with anyone else on the Board with whom you are comfortable speaking. The Executive Director, or members of the Board of Directors, as the case may be, has specific and exclusive responsibility to investigate all reported violations.

Anyone filing a complaint concerning a violation or suspected violation of the Code of Conduct must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Code. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports

of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

- Sexual Abuse Policy

BRYDGES is obligated to protect those who we serve; in order to protect all participants BRYDGES puts forth the following policy pertaining to issues of sexual abuse.

1. All staff persons and volunteers, who have regular and direct contact with children, youth, and vulnerable adults prior to placement must submit to screening procedures inclusive of personal interviews, list of references and background checks.
2. Sexual abuse encompasses indecent exposure, sexual molestation, sexual exploitation, sexual assault, or / and sexual injury. All suspected incidents of child abuse, recent or otherwise, must be reported to the executive director immediately. In all cases parents and guardians will be immediately notified of any suspicion.
3. The organization will take all allegations of sexual abuse seriously and will promptly and thoroughly investigate whether the sexual abuse has taken place. BRYDGES will cooperate fully with any investigation conducted by law enforcement or other regulatory agencies. Meanwhile, BRYDGES holds the right to place the accused on a leave of absence.
4. Staff and volunteers found guilty of sexual abuse will be removed from their duties within BRYDGES. While protecting the rights of all involved, both of the accuser and the accused, BRYDGES will

extend Christian love and support to those accused and/or found guilty of sexual misconduct.

BRYDGES is obligated to protect those who we serve; in order to protect all participants BRYDGES puts forth the following policy pertaining to issues of sexual abuse.

1. All staff persons and volunteers, who have regular and direct contact with children, youth, and vulnerable adults prior to placement must submit to screening procedures inclusive of personal interviews, list of references and background checks.
2. Sexual abuse encompasses indecent exposure, sexual molestation, sexual exploitation, sexual assault, or / and sexual injury. All suspected incidents of child abuse, recent or otherwise, must be reported to the program coordinator immediately. In all cases parents and guardians will be immediately notified of the suspicion.
3. The organization will take all allegations of sexual abuse seriously and will promptly and thoroughly investigate whether the sexual abuse has taken place. BRYDGES will cooperate fully with any investigation conducted by law enforcement or other regulatory agencies. Meanwhile, BRYDGES holds the right to place the accused on a leave of absence.
4. Staff and volunteers found guilty of sexual abuse will be removed from their duties within BRYDGES. BRYDGES will extend Christian love and support to those accused and/or found guilty of sexual misconduct in doing so BRYDGES seeks to protect the rights of every individual involved, both of the accuser and those of the accused.

APPENDICES

Appendix A BYLAWS OF BRYDGES, Inc.

ARTICLE I – IDENTITY

These are the Bylaws of the above-named Organization, a non-profit religious corporation, organized according to the laws of Maryland, but serves communities in the NYC Tri-State Areas and in Maryland.

ARTICLE II – NAME AND PURPOSE

Section 1 – *Name*: The name of the Organization shall be BRYDGES **(Building Responsible Youths by Delivering Genuine Enrichment Service)**. It shall be a nonprofit organization incorporated under the laws of the State of Maryland.

Section 2 – Purpose: BRYDGES is organized exclusively to provide religious, educational and comprehensive life-enrichment services to children, youth and young adults and to provide needed services to the children and youths of the communities in which the religious organization exists.

The purpose of this corporation is.

Church-based ministries

- A. Provide opportunities for the spiritual, emotional, social, and cognitive growth of our children, youths, and young adults.
- B. Youth ministry enhancement
- C. Spearhead a shift in paradigm – have the Church of God Seventh Day view service to our young people as a ministry and not simply as an ad hoc department, thus giving this important aspect of God’s work the priority that is well overdue.

- D. Create and maintain collaborative relationships among the youth ministries, to equip ourselves to accomplish substantially more as a larger unit, rather than single smaller efforts and to afford readily available resources, consultation, and support to all Youth Ministers.
- E. Provide opportunities for structured and comprehensive training for current and potential Youth Ministers and youth workers.
- F. Aid in the establishment of youth ministries in each local assembly that offers services to our children, youths, and young adults on a continuum.

Community-based Programs

Provide services to those in need that will support school success, social and emotional growth and development, and life-enrichment and sufficiency skills to children and youths.

ARTICLE III – GOVERNANCE

The Organization shall look to these Bylaws, the Articles of Incorporation, and the laws of this state with reference to non-profit religious corporations, and Section 501(c)(3) of the Internal Revenue Code (as amended) for guidance in the operation of its affairs.

ARTICLE IV – MEMBERSHIP

Section I – *Eligibility of membership:* Eligibility for membership is met upon expressed interest in the mission of the Organization and the established premise of a partnership that will be beneficial to both the member and the Organization. Opportunity for voting membership shall be open to the youth minister of the partner-churches and a

designated representative. Partner-churches are those that agree to actively contribute to the mission of the Organization and make the required annual financial contribution.

Section 2 – *Annual dues:* The amount required for annual contribution shall be \$500 in the initial year of membership and a minimum of \$300 in subsequent years. Continued membership is contingent upon active participation in the Organization’s programming to meet its mission and making the annual contribution.

Section 3 – *Rites of members:*

Eligibility to appoint two voting representatives (one must be the youth minister) to cast the member’s vote in Organization elections. The sum of the two voting members from the partner churches shall function as the Volunteer Leaders and form the Planning Committee. Participation in the Organization’s annual leadership training retreat or volunteer day. The benefit of peer support for all Youth Ministers and youth workers. Ongoing consultation and support to the youth minister of each partner-church to establish and maintain an all-inclusive youth ministry that serves children, youths, and young adults on a continuum.

Section 4 – *Resignation and termination:* A member may resign by filing a written resignation with the Administrative Assistant and the President. Resignation by a partner church shall not relieve the member of any unpaid contribution or other charges previously accrued. A member can have its membership terminated by a majority vote of the membership. Termination of membership shall be based

upon failure to make the required financial contribution in a timely manner and failure to support the Organization's mission.

Representatives are appointed by their respective partner churches, but Officers are not appointed and do not have to be a member of a partner church. If a representative of a particular church, for whatever reason, discontinues membership with the partner church they cannot continue to serve on BRYGES as a representative of that church. However, the individual may be allowed to continue his/her affiliation with BRYDGES in another capacity. Such continued affiliation will be dependent on the Board's decision, which will be based on the contents of a letter from both the individual and the partner church. The letters must be received within 30 days of the representative's discontinued church membership. The letters should include the reason for discontinued membership, if the individual is in good standing with the church, and if there is any concrete evidence of a broken relationship with Christ (sinful lifestyle).

If an Officer of BRYDGES discontinues membership with his/her church, for whatever reason, s/he may continue in his/her capacity with BRYDGES so long as the reason for departure was not due to a broken relationship with Christ (sinful lifestyle). However, the Officer and his/her partner church are required to submit a letter to BRYDGES' Board within 30 days of discontinued church membership. The letter should include the reason for departure, if the individual is in good standing with the church, and if there is any concrete evidence of a broken relationship with Christ (sinful lifestyle).

Within 30 days of receiving the letters, BRYDGES will review, investigate, and respond, in writing, to both the church and the individual regarding *one* of the following decisions:

Additionalonclusive information the Officer or representative will continue affiliation with BRYDGES with limited responsibility until additional information has been gathered and investigated. The Officer or representative will be immediately discharged from his/her duties/responsibilities with BRYDGES. Due to the lack of irrefutable information the Officer or representative will remain with BRYDGES and continue in their current capacity with full duties/responsibilities, OR The representative will no longer represent the church in question but will continue affiliation with BRYDGES in another capacity. It is required that the representative and the Officer who has disconnected from their church bring closure to all matters surrounding their departure and connect with another church, in the faith within six months from the date of departure. All conditions pertaining to a case will be made on a case-by-case basis. However, if any member of BRYDGES is found to have a broken relationship with Christ (sinful lifestyle) s/he will be immediately removed from his/her responsibilities in BRYDGES.

Section 5 – *Nonvoting members*: All meetings held by the Planning Committee will be open to the members of the partner churches unless otherwise stated. The “visiting” attendees at the planning meetings will not have voting rights.

ARTICLE V – MEETING OF MEMBERS

Section 1 – Regular meetings: Regular planning meetings shall be held four times per year. (February, May, July, and November) at a time and place designated by the majority.

Section 2 – Annual meetings: An annual meeting of the members shall take place during the month of February, the specific date, time, and location of which will be designated by the Events Committee and confirmed by the President and Vice President. At the annual meeting the members shall elect officers, receive reports on the activities of the organization and each partner-church's youth ministry, and determine the direction of the Organization for the coming year.

Section 3 – Special meetings: Special meetings may be called by the President or a simple majority of the Board of Directors. A petition signed by five percent of voting members may also call a special meeting. Online correspondence around specific issues that lead to a resolution shall also constitute special meetings.

Section 4 – Notice of meetings: Printed notice of each planning meeting shall be forwarded to each voting member, by email, not less than one week prior to the meeting.

Section 5 – Quorum: The members present at any properly announced planning meeting shall constitute a quorum.

Section 6 – Voting: All issues to be voted on shall be decided by a simple majority of those present at the meeting in which the vote takes place. Likewise, all issues to be voted on in special meetings (in group or online) shall be decided by a simple majority vote.

ARTICLE VI – BOARD OF DIRECTORS

Section 1 – Board role, size, and compensation: The Board is responsible for the overall policy and direction of the Organization. The Board shall have up to 18 but not fewer than 9 members. The Board receives no compensation other than reasonable expenses.

Section 2 – Terms: Board members shall serve two or three-year terms but are eligible for re-election for up to three consecutive terms.

Section 3 – Meeting and notice: The Board shall meet at least twice per year, at an agreed upon time and place determined by the Chair. An official Board meeting requires that each Board member have written notice at least two weeks in advance.

Section 4 – Board elections: The Board Chair and Vice Chair shall be responsible for identifying a slate of prospective Board members representing the Organization’s diverse constituency. Board members shall be selected by invitation and based on the expertise that the Organization needs in its leadership.

Section 5 – Election procedures: Members of the Executive Committee shall be nominated and elected by majority vote of the Board members.

Section 6 – Quorum: A quorum of at least forty percent of Board members must be established for business transactions to take place and nominations to pass.

Section 7 – Officers and duties: There shall be four officers of the Board, consisting of a chair, vice-chair, Secretary and Treasurer, constituting the Executive Board. Their duties are as follows:

The chair shall convene regularly scheduled meetings, shall preside, or arrange for other members of the Executive Committee to preside at each meeting in the following order: vice-chair, Secretary, and Treasurer.

The vice-chair shall chair committees on special subjects as designated by the Board.

The Secretary shall be responsible for keeping records of Board actions, including overseeing the taking of minutes at all Board meetings, sending out meeting announcements, distributing copies of minutes and the agenda to each Board member, and assuring that corporate records are maintained.

The Treasurer shall make a report at each Board meeting. The Treasurer shall chair the Fund development committee, assist in the preparation of the budget, help develop fundraising plans, and make financial information available to Board members and the public.

Section 8 – Vacancies: When a vacancy on the Board exists mid-term, the Secretary must receive nominations for new members from the existing Board members two weeks in advance of a Board meeting. These nominations shall be sent out to Board members with the regular Board meeting announcement, to be voted upon at the next Board meeting. These vacancies will be filled only to the end of the Board members' term.

Section 9 – Resignation, termination, and absences: Resignation from the Board must be in writing and received by the Secretary. A Board member shall be terminated from the Board due to excess absences, at least two of the first three scheduled Board meetings in his or her term. A Board member may be removed for other reasons by a three-fourths vote of the remaining Directors.

Section 10 – Special meetings: Special meetings of the Board shall be called upon the request of the Chair, or one-third of the Board. Notices of special meetings shall be sent out by the Secretary to each Board member at least two weeks in advance.

ARTICLE VII – COMMITTEES

Section 1 – Committee Formation: The Board may create committees as needed, such as Fund-development, public relations, program development, evaluation, etc. The Board Chair shall appoint all committee chairs. The size of the committees is contingent upon the size of the Board.

Section 2 – Executive Committee: The four officers shall serve as the members of the Executive Committee. Except for the power to amend the Articles of Incorporation and Bylaws, the Executive Committee shall have all the powers and authority of the Board of Directors in the intervals between meetings of the Board of Directors and is subject to the direction and control of the full Board.

Section 3 – Finance Committee: The Treasurer is the chair of the fund-development committee. The fund-development committee is responsible for developing and reviewing fiscal procedures,

fundraising plans, and the annual budget with the Planning Committee and other Board members. The Board must approve the budget and all expenditures must be within the budget. The Board or the Executive Committee must approve any major change in the budget. The Board must approve all purchases of \$500 and above. The fiscal year shall be the calendar year. Annual reports are required to be submitted to the Board showing income, expenditures, and pending income. The financial records for the Organization are public information and shall be made available to the membership, Board members, and the public.

Section 4 - The Planning Committee will also form at least 6 committees

- i. BRYDGES **On Demand**
- ii. BRYDGES **Connect**
- iii. BRYDGES **Engage**
- iv. BRYDGES **Equip**

Financial Resources Director

Digital Marketing/Public Relations the Chair of these committees will be a designated board member. Members of these committees may be members of any of the partner churches or from the community.

ARTICLE VIII – PRESIDENT AND VOLUNTEERS

Section 1 – *President*: The President of the Organization is selected by the Board of Directors and serves as a volunteer. The president has the day-to-day responsibilities for the Organization, including carrying out the Organization’s goals and policies. The President will attend all Board meetings; report on the progress of the

Organization, answer questions of the Board members and carry out the duties described in the job description. The Board can designate other duties as necessary.

ARTICLE IX - AMENDMENTS

Section 1—*Amendments*: These Bylaws may be amended, when necessary, by a two-thirds majority of the Board of Directors.

Proposed amendments must be submitted to the Secretary to be sent out with regular Board announcements.

CERTIFICATION

These Bylaws were originally approved by the Planning Committee by a two-thirds majority vote on March 31, 2004. These Bylaws were amended after more than two-thirds majority of both the Planning Committee and the Board of Directors on March by the Planning Committee by a two-thirds majority vote on April 10, 2006

These Bylaws were amended after more than two-thirds majority of both the Planning Committee and the Board of Directors on March by the Planning Committee by a two-thirds majority vote on July 29, 2023.

Madrine Clennon-Straker, Ed.D

February 20, 2024

President

Date

Kivon Allen

February 20, 2024

Chair

Date

APPENDIX B- COMMUNITY PARTNERS ORGANIZATION

A. Leadership Training & Enrichment

- 3) Global Leadership Network: <https://globalleadership.org/>
- 4) Advance Leadership Intensive: <https://lead.nyc/>

B. Character Building -

- 2) Habitudes (R)- Growing Leaders, Inc:
<https://info.rowingleaders.com/what-is-habitudes>

C. Teen Led Evangelism

- 1) Dare 2 Share, Inc. <https://www.dare2share.org/events/live/>

D. College Place Inc. <https://www.collegenights.org/>

- E. **Collaborative Conversations** -Southern CT State University -
ljscollaborative@southernct.edu.

APPENDIX C- BOARD OF DIRECTORS

President:

Madrine R. Clennon-Straker, Ed. D
Bridgeport CT, 06606
madrinestraker.brydges@gmail.com

Chair & Program Director

Kivon Allen
Washington DC, 20018
kivon.allen7@gmail.com

Treasurer

Brandon McDaniel
Dallas Georgia, 30132
bmcdanielsbrydges@gmail.com

Media Relations & Communications Director

Shalane N. Lawrence, Ed.D
Fairfield, Connecticut, 06825
snlawrence02@gmail.com

Secretary

Sherrie Douglas
Bridgeport CT, 06606
sherrieadouglas@gmail.com

Program Director

Jurian Lee Thomas
Baltimore, MD 21206
jurianlee@gmail.com

Program Director

Joanna Ubiwa, PSYD, LCPC
Elkridge, MD 21075
joanna.ubiwa@gmail.com

Program Director

Amina Gordon, Ed.D
Elmont, NY 11003
aminagordon@gmail.com

Program Director

Marlene Reid, DNP, MSN, BSN, PMHNP-BC, RN
Baltimore MD 21206
marlos31@hotmail.com

APPENDIX D- DIRECTORY OF PARTNER CHURCHES

I. Beulah Church of God 7th Day

986 East Gun Hill Road, Bronx, NY 10469

718-547 -2498

Senior Pastor – Basil Straker

Associate Pastor – Dextha Clarke

Associate Pastor – Headley Deacon

Director of Youth Ministry – Marlene Allen

II. Beulah Church of God 7th Day

1405 Utica Ave, Brooklyn, NY 11023

718-763-0791

Senior Pastor – Mark Gordon

Assistant Pastor – Lenston Elliot

III. Brooklyn Community Church of God 7th Day

2603 Church Avenue

Brooklyn, NY 11226

718-342-1473

Senior Pastor – Nigel Lewis

IV. Shiloh Church of God 7th Day

5701 Eastern Avenue, Hyattsville, MD 20872

301-559-5262

Senior Pastor – Jonathan M. Carson, Sr.

Assistant Pastor – Derrick Nicely

APPENDIX E- PARTNER-CHURCH APPLICATION

8. Although we are all Christians, all churches do not believe and operate in the same manner. Are there any differences that are intolerable for you?

☐ Yes ☐ No ☐ Want to discuss further.

If yes, please state what they are...

BRYDGES commitment to partner churches

- Direct assistance to leaders/directors of your youth ministry to design a seamless youth ministry that serves children, youth, and young adults.
- A supportive network of youth leaders with whom your youth leaders can build relationships and receive ongoing support.
- Opportunities to fellowship with and learn from many other young people who are fervent about serving the Lord.
- Specialized training, ministry resource partnerships and enrichment sessions for all staff and youths of your church
- Direct assistance in launching community-based ministries.
- Opportunities for youths to be engaged in mission trips.
- Financial subsidy/discounts for annual youth missions' trips and other resources

Future supports:

- Guidance in identifying funding sources for your church- and community-based ministries.
- Training for your church staff on grant seeking and grant writing.
- Scholarships for youths/youth leader for ministry training and development

The minimum requirements of incoming partner-churches/ministries are as follows:

- Share the vision of BRYDGES to move beyond simply holding church or church programming to reaching beyond the walls of our churches and into our communities by sharing the gospel and providing community services to the needy.
- Sow a one-time seed offering of \$500 by January 31st of the first year of partnership.
- Make annual contribution of a minimum of \$300 by January 31st of all subsequent years.

Signing this application form indicates that you agree to and will meet these requirements.

Pastor/Head of Ministry

Date

Youth Leader/Minister

Date

BRYDGES DISCLAIMER

While we adopt the general Christian and Sabbatarian doctrinal principles, BRYDGES does not interfere with the autonomy of any of its partner churches or group affiliates. All partners are autonomous and are at liberty to adhere to their doctrinal beliefs. A partnership or affiliation with BRYDGES does not imply an endorsement of any variation of doctrinal beliefs nor does it presume or assume control over the views of its partners or affiliates. In no event will BRYDGES impose any distinctive doctrinal beliefs on our partners or affiliates. BRYDGES provides the venue for young people to connect with other young people from a variety of cultures and backgrounds from the local churches and communities.

APPENDIX F- BOARD OF DIRECTORS APPLICATION FORM



Board of Director's Application Form

Please complete and return along with your resume within 14 days to:
rtdbrydges@comcast.net or madrinestraker.brydges@gmail.com.

Name _____

Address _____

(H) Phone _____ (W) Phone _____ (Cell) Phone _____

Email _____

Church Affiliation _____

Pastor's Name _____

Pastor's Phone number _____

Summarize relevant experience and/or employment and attach resume _____

Current and/or past community service activities: _____

Briefly explain why you are interested in serving on this board: _____

From your perspective, what constitutes a successful Board of Directors?

From your perspective, what constitutes an unsuccessful Board of Directors?

List current and/or past honors or leadership positions held on other boards or committees (professional or otherwise). Describe positions held and roles fulfilled. Provide a contact for reference check for at least two boards and/or committees.

Areas of expertise you bring to the board:

Accounting/CPA		Marketing/Membership	
Strategic Planning		Legal	
Human Resources		Nonprofit management	
Banking/Controller		Community connections	
Fundraising		Other (explain)	
Volunteer recruitment and Management			

I would like to be nominated for the Board of Directors.	
If accepted on the Board I will be able to attend at least one annual BRYDGES Event, two face-to-face half day meeting and at least two teleconference meetings each year.	
If accepted on the Board I will be able to serve on one of the standing committees.	
Willingness to make annual financial contribution to the ministry	
If not selected this year, keep me on the list for consideration in the future.	

For Board Use

Action taken by the board ☐ Accept on Board now ☐ Keep on list for the future

APPENDIX G- YEARLY CALENDAR

BRYDGES Programs

The activities of BRYDGES Inc. is executed through four distinct divisions:

- v. BRYDGES **On Demand**
- vi. BRYDGES **Connect**
- vii. BRYDGES **Engage**
- viii. BRYDGES **Equip**

BRYDGES ON DEMAND – Year Round

College Readiness – Virtual

- Navigating college as a first and second-year student – **Summer**
- Maximizing College Access Opportunities - “Panel Discussion-
- Financial Aid Seminar Got my college acceptance letter! But can I afford it? “A guide to understanding my college award letter, loans, grants, & scholarships – **Spring**

Financial Literacy

- Budgeting, Investments, Credit building and Repairs, Etc.,

Additional Sessions per Demand

BRYDGES Connect: - HYBRID – Events

- Dare to Share Day Conference & Youth Fellowship Event – Spring
- Bible Quiz Competition – Fall
- Youth Days – Church Partnership Events (Partner Church determined)

BRYDGES ENGAGE -2025 Launch

- Youth Missions/Local Community Projects – TBD
- Brydge2MENTORSHIP or Brydge2MENTorship – TBD
- Recreational Sport Connections - TBD

BRYDGES Equip

BRYDGES Equip – HYBRID – calendar of events.

Leadership Development

- Global Leadership Summit Conference- (Scholarship for Partner Organizations) August
- Leader Empowerment Sessions (Global Leadership Curriculum) – Bi Monthly – General Audience
- Annual Leadership Retreat – for Partner Organizations Only - Winter -
- Advance Leadership Intensive Partnership – (Scholarship For Partner Organizations only) - Fall through Spring

Postsecondary Awareness (in connection with On Demand presentations)

College/Career Readiness Event – Summer

- Career Exploration Workshop: Tangible ways to get young adults exposed to a variety of careers.
- Effective ways to grow in an internship and/or a job.
- Vocational Technical Education” skilled workforce & job readiness vendors.

APPENDIX H SAMPLE AGENDA FOR BOARD MEETINGS

This example agenda contains an example agenda for a general Board meeting. However, this agenda may be easily tailored to fit any type of meeting the Board is having.

GENERAL BOARD MEETING

The Meeting will be held on [DATE] at [hour].

The location for Meeting will be: _____

The Agenda for the Meeting is: _____

1. Call to order (the start of the meeting)
2. Roll call (which Directors are present, which are absent)
3. Approval of the minutes of the Board's last meeting
4. Officer's reports (which might include a report from the Chair)
5. Committee reports
6. Other items, such as:
 - a. Business previously put into this meeting for consideration.**
 - b. Unfinished business (from previous meetings).**
 - c. New business.**
7. Announcements (such as the date of next meeting)
8. Adjournment (the end of the meeting)

Note: Although it helps to have a regular order of business that is used at all meetings, if there are important matters that must be discussed, the Board should feel free to put them on the posted agenda or to vote to add them to the agenda at a regular meeting.

APPENDIX I- SAMPLE FORMS FOR MINUTES

EXAMPLE 1

Meeting _____, **20** _____

Attendees:

Board Members

Present

Absent

Review of Agenda

_____ presented a general overview of the agenda for the meeting. **Approval of _____, 20__ Minutes.**

The minutes of the [previous] minutes of the _____ was unanimously approved.

Financial Report

Committee Reports

Fund development and program development committees.

Continuation of Business Discussed at last Meeting

New Business

Secretary

EXAMPLE 2

MINUTES - _____, 20__

Present: _____

Absent with notice: _____

Others present: _____

- 1) Opening – The meeting was opened at: __ a.m.
- 2) Minutes of previous meeting, held _____, 20__ were presented for reading and approval. A couple of corrections were noted. The motion to approve the minutes was carried out.
- 3) Financial Report _____ presented the financial report, as corrected, which is hereby made a part of these minutes.
- 4) Committee Reports Meeting Review _____ thought that the meeting went quite well.
- 5) Adjournment & Dismissal – _____ closed the meeting at __: __ p.m.
- 6) Location, date, and time of next meeting.

Respectfully submitted, _____

Secretary

APPENDIX L- SAMPLE FORMS FOR MINUTES

EXAMPLE 1

Meeting ___ 20___

Attendees:

Board Members:

Present

Absent

Review of Agenda

_____ presented a general overview of the agenda for the meeting. **Approval of _____, 20__ Minutes.**

The minutes of the [previous] minutes of the _____ was unanimously approved.

Financial Report

Committee Reports

Fund development and program development committees.

Continuation of Business Discussed at last Meeting.

New Business

Secretary

EXAMPLE 2

MINUTES - _____, 20__

Present: _____

Absent with notice: _____

Others present: _____

7) Opening – The meeting was opened at: __ a.m.

8) Minutes of previous meeting, held _____, 20__ were presented for reading and approval. A couple of corrections were noted. The motion to approve the minutes was carried out.

9) Financial Report -- _____ presented the financial report, as corrected, which is hereby made a part of these minutes.

Committee Reports –

Meeting Review – _____ thought that the meeting went quite well.

Adjournment & Dismissal – _____ closed the meeting at __:__ p.m.

Location, date, and time of next meeting.

Respectfully submitted, _____

Secretary

Date

A LIST OF SOURCES OF INFORMATION ON NONPROFIT BOARDS
PRINT RESOURCES

- 1) The Board Chair Handbook, William M. Dietel & Linda R. Dietel
(National Center for Nonprofit Boards, 1st prtg. 2001).
- 2) The Board Meeting Rescue Kit: 20 Ideas for Jumpstarting Your
Board Meetings, (National Center for Nonprofit Boards, 1st prtg.
2001).
- 3) Carver Guide, 5, Planning Better Board Meetings, John Carver
(Jossey-Bass 1996).
- 4) The Complete Guide to Nonprofit Management, (Smith, Bucklin &
Associates, Inc., 2d ed.).
- 5) Guidebook for Directors of Nonprofit Corporations, (American Bar
6) Association, 2d ed. 2002).
- 7) Nonprofit Enterprises: Corporations, Trusts, and Associations,
Marilyn E. Phelan (West 2001).
- 8) Nonprofit Governance and Management, Judith A. Cion et al
(American Bar Association 2002).
- 9) Nonprofit Resources – A Companion to Nonprofit Governance,
Victor Futter (American Bar Association 2002).

- 10) Not-For-Profit Corporations, Jonathan T. Howe et al. (Illinois Institute for Continuing Legal Education 2001).
- 11) Parliamentary Law and Practice for Nonprofit Organizations, Howard L. Oleck & Cami Green (American Law Institute-American Bar Association, 2d ed. 1991).
- 12) Reinventing Your Board: A Step-By-Step Guide to Implementing Policy Governance, John Carver (Jossey-Bass 1997).
- 13) Starting A Nonprofit Organization in Illinois: Doing It Right The First Time, Kathryn M. Vanden Berk ed. (Nonprofit Financial Center 1999).

HELPFUL WEBSITES

- 1) <http://www.Boardmember.com>
- 2) <http://www.carvergovernance.com>
- 3) <http://www.mapnp.org>
- 4) <http://www.ncnb.org>
- 5) <http://www.nonprofitfinancial.org>
- 6) <http://www.nonprofits.org>

BOOKS ON ROBERTS RULES OF ORDER AND ON PARLIAMENTARY PROCEDURES

There are lots of books on Robert's Rules of Order in particular, and parliamentary procedures in general. Your local bookstore will probably have at least one version. Some books to consider are:

Robert's Rules of Order is an international standard for rules of parliamentary procedure. Robert's Rules of Order have a long history and are time-tested, but are, in general, too complicated for Board meetings. The United States House of Representatives has its own set of rules of order. So do the U.S. Senate, the Illinois legislature and almost all other government bodies and public groups that have meetings to run. Sometimes laws set restrictions on the rules of order for some types of meetings.

The A-B-C's of Parliamentary Procedures, (Channing L. Bete Co., South Deerfield, MA, 1974).

Handbook on Parliamentary Law, Joseph T. Karcher, L.L.B. (illustrated ed. 1959).

Robert's Rules of Order, Newly Revised (Sarah Corbin Robert et al., eds., 10th ed. 2000).

Robert's Rules of Order, Simplified and Applied (Webster's New World, Robert McConnell Productions, 2d ed. 2001)

Robert's Rules in Plain English, Doris P. Zimmerman (Harper Perennial, 1997).

Robert's Rules of Order are rules of procedure designed to help people get things done in meetings and ensure that all participants are treated fairly and have a chance to be heard. However, except for extremely large governing bodies, strict adherence to Robert's Rules of Order will likely cause significant problems and actually hinder a fair and efficient process. Rather, the best rules of procedure for a

specific type of meeting are rules. Before relying on any of the procedures and rules in the Handbook or in Robert's Rules, you should check your corporation's bylaws. Those bylaws may already establish specific rules of procedure according to which you must run your Board meetings. If any of these conflicts, then you must amend your bylaws before using these procedures to run your Board meetings.

APPENDIX N- GLOSSARY

The definitions set forth below are tailored specifically For use with this Handbook.

Accounting System – a series of electronic processes and procedures used to accumulate financial transactions and information.

Accounts Payable – outstanding obligations generated from the day-to-day business activities which have been incurred but not paid.

Accrual Basis – all revenue and expenses are recorded at the time they occurred regardless of when cash is actually received or expended.

Accounting System – a series of electronic processes and procedures used to accumulate financial transactions and information.

Accounts Payable – outstanding obligations generated from the day-to-day business activities which have been incurred but not paid.

Accrual Basis – all revenue and expenses are recorded at the time they occurred regardless of when cash is actually received or expended.

Agenda – A written document, usually just one page, which lists the items of business that will be addressed at an upcoming Board of Directors meeting. The agenda should be distributed to the meeting attendees in advance of the meeting.

Articles of Incorporation – The corporate charter, which, once approved and certified by the Secretary of State, gives legal existence to the non-profit entity. The articles of incorporation set forth the name of the non-profit corporation, the name and address of the Registered Agent and Registered Office, the initial Board of Directors, the corporate purpose(s),

the name and address of the Incorporators and other provisions including possible limitations of authority or special powers.

Assets – Any item that is owned by the organization.

Balance Sheet (Statement of Financial Position) – details the financial picture of an organization on a specific date rather than during a fiscal period. This report includes three major classifications of accounts - -assets, liabilities and owner's equity (net assets).

Board of Directors (Board) – The group of people vested with providing direction to and management of the affairs of the non-profit corporation but who do not run the day-to-day affairs. The scope of the Board's authority is subject to any restrictions or limitations set forth in the applicable statutes, articles of incorporation or bylaws of the non-profit corporation.

Bylaws – The formal, written rules adopted for the regulation or management of the affairs of the non-profit corporation. The bylaws must not be inconsistent with applicable law or the articles of incorporation.

Cash Disbursements Journal – an electronic journal used to record the disbursement of cash. Activities in this journal are summarized and posted to the general ledger.

Cash Receipt Journal – An electronic journal used to record the receipt of checks/cash.

Contribution – an unconditional, voluntary transfer of assets which is intended to be payment for services or goods received by the transferor.

Chairperson – The person responsible for presiding at a particular non-profit corporation meeting. Each meeting should have a chairperson responsible for running the meeting. For instance, the Chairperson of a particular committee presides over the meetings of that committee.

Chairperson of the Board – The person responsible for presiding at meetings of the Board of Directors.

Chart of Accounts – a description of the expenses and revenue sources that must be charged when making entries in journals and ledgers.

Committee – A group of people elected or appointed to consider, investigate, and report upon and sometimes to act upon, a matter or category of business activities that is referred to it. Committees may be created by the bylaws, by the Board of Directors or by designation of the Chair/President.

Corporation – A legal entity created by state law, which acts to meet a stated purpose(s). A corporation exists separately from its several members, officers, Directors, and employees and continues to exist despite changes in these people. When one or more members or director leaves, it does not destroy the existence of the corporation.

Credit - Balances are adjusted in the general ledger by recording debits and credits in accounts. A credit decreases an asset and increases a liability and records revenue.

Current Assets – includes cash, equipment, furniture, and other assets that are owned by BRYDGES with a high probability of being turned into cash, typically within a year.

Debit – Balances are adjusted in the general ledger by recording debits and credits in accounts. A debit increases an asset, decreases a liability, and records an expense.

Deferred Revenue – A liability balance related to cash received for revenue that is not yet earned, such as goods not sent or services not fully rendered.

Expendable Costs – are purchases for materials and products with a unit cost of less than \$1,000.

Expenses – the costs involved in our effort to provide services and produce revenue.

Financial Accounting – the preparation of financial statements for individuals or organizations outside of BRYDGES.

Financial Statements - reports on the operation or financial position of an organization during a given fiscal (or financial) period.

Fiscal Period – the 12-month cycle selected by the governing body to be the annual reporting period for an organization.

General Ledger – A summary of accounts. Detailed account transactions and journal activity is summarized in the general ledger.

Income Statement (Statement of Activities) – measures financial activity over a period of time and shows whether an organization operated at a profit or at a loss during a fiscal period.

Incorporators – The persons who sign the articles of incorporation and swear to the truthfulness of the information therein.

Indirect Costs - Indirect costs are expenses that have been incurred for common or joint objectives and cannot be readily identified with a particular program or grant. Typically, indirect costs are referred to as General and Administrative (G&A) costs. Examples of indirect expenses may include depreciation expense, equipment usage charges, office rent and the salaries of executive officers, HR staff, administrative staff and accounting departments that cannot readily be allocated to specific programs.

Liabilities – the debts of an organization that have not yet been liquidated.

Managerial Accounting – uses the information collected in the financial accounting process to plan, schedule and control the organization's internal activities.

Meeting – An assembly, in person, online or by phone, of a committee for the purpose of discussing or acting upon a matter or matters of the affairs of the Non-profit corporation.

Annual Meeting – A yearly Board of Directors meeting required by law for the purpose of discussing and acting upon the affairs of the non-profit corporation, including the annual election of Directors and officers and the approval of the prior year’s activities.

Regular Meeting – A meeting held on a recurring basis (e.g., monthly, bi-monthly or quarterly) for the purpose of discussing and acting upon the ongoing affairs of the non-profit corporation.

Special Meeting – A meeting held at a time different from a regular or annual meeting for the purpose of considering important matters that may arise between regular meetings.

Committee Meeting – A meeting of a group of people elected or appointed to consider, investigate, and report upon and sometimes act upon, a matter or category of business activities that is referred to it. The Chair of the particular committee runs the committee meetings.

Minutes – A record of the business transacted at a meeting in the form of a written memorandum or notes kept in a book or file that is called the “Minutes Book.” Minutes are the official memory, recollection, and record of the organization.

Motion – A formal proposal made at a meeting that the meeting attendees consider and take a particular action regarding the current agenda item at a meeting (or a particular action regarding an issue closely related to the agenda item currently being discussed at the meeting).

Non-expendable – are purchases for materials and products with a unit cost greater than \$1,000 and a life expectancy of more than 3 years.

Non-Profit Corporation (Not-For-Profit Corporation) – A corporation organized for other than profit-making purposes such as religious, charitable, scientific, testing for public safety, literary, educational, prevention of cruelty to children or animals or to foster national or international sports. No part of a non-profit corporation's income is distributable to its members, Directors or officers.

Officer(s) – Any person elected or appointed, usually by the Board and the Planning Committee at the annual meeting, to an office set by the bylaws in a non-profit corporation. A non-profit corporation officer performs the duties of his or her office allocated to that officer in the organization's bylaws. An officer's duties may also be set by the Organization's articles of incorporation or by applicable state laws.

President – The chief elected officer of the non-profit corporation. The President is vested with general supervision and control of all the affairs of the non-profit corporation.

Administrative Assistant – The keeper of the official records of the organization. The basic function of the Administrative Assistant is to take minutes at meetings and to maintain and keep the corporate records, minutes and seal. The Administrative Assistant performs such other functions as may be assigned to the officer by the bylaws, the Board of Directors or the President.

Financial Manager – The person responsible for the disbursement and accounting of the non-profit corporation's moneys. The Financial Manager performs such other functions as may be assigned to that officer by the bylaws, the Board of Directors, or the President.

Vice President – The officer whose duty it is to act in the capacity of the President when the President is absent. The Vice President performs such other functions as may be assigned to that officer by the bylaws, the Board of Directors, or the President.

Quorum – The smallest number of Directors who may meet and transact business which will be legally binding on the Board of Directors and the non-profit corporation.

Recording Secretary – A person who is good at taking minutes and putting them into the proper format for the Secretary's approval.

The Secretary Agent – The person or organization designated in the Articles of Incorporation to receive official correspondence from the Secretary of State and who is designated by law to receive service of process in all legal actions.

Registered Office – The location designated in the Articles of Incorporation where official correspondence from the Secretary of State is sent and where service of process in all legal actions is received.

Resolution – A formal expression or statement, usually documented in writing and signed by the Directors, of an action taken by the Board of Directors.

Revenue – cash resulting from the rendering of services.

Vote – The method by which the Board of Directors, the Planning Committee or the working committees take action.

Majority Vote – A majority vote is the necessary number of votes required for the approval of most motions. A majority vote is generally defined as either fifty percent plus one of those Directors present at a meeting when a quorum is met or fifty percent plus one of those Directors serving on the Board of Directors.

Super-Majority Vote – A super- majority vote is the necessary number of votes required for a limited number of more serious actions such as amending the bylaws. A supermajority is generally defined as either two-thirds of those Directors present at the meeting when a quorum is met or two-thirds of those Directors serving on the Board of Directors.

Facebook



Eventbrite



LinkedIn



Email



Zoom

