

Kentucky-Tennessee Conference Property Policy Manual

Guidelines for the Building, Sale, Renovation, Purchase and Maintenance of Land and Buildings

TABLE OF CONTENTS	PAGE
I. Building Policies	1
A. North American Division Church Building Policy.....	1
B. Additional Policies of the Kentucky-Tennessee Conference.....	2
II. Capital Project Committees	3
A. Building Committee.....	3
B. Subcommittees	3
1. Finance Subcommittee.....	3
2. Furnishings Subcommittee.....	4
3. Decorating Subcommittee.....	4
4. Publicity Subcommittee	4
5. Construction Oversight Subcommittee	5
III. Guidelines	5
A. General Steps to Follow in Capital Projects	5
B. Choosing the Site	6
C. Insurance	7
1. Responsibility for Insurance Coverage.....	7
2. Workmen’s Compensation Insurance	8
3. Volunteer Labor	8
4. Performance Bonds.....	8
5. Insurance Coverage for New Land and/or Buildings	8
D. Maintenance.....	8
E. Property Taxes.....	9
Appendix A: Construction Standards	10
A. Building Codes, Construction Standards, Building Permit Information and Links.....	10
B. Internet Sites Offering Additional Information about Building Codes.....	11
C. Building Codes Considerations.....	11
D. Typical Standards and Guidelines for Churches.....	12
E. Fire Safety Codes	13
Appendix B: State Fire Marshal’s Code	14
Checklist	14

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“On Financing Church Buildings – Churches contemplating either the purchase or erection of church buildings are cautioned against undertaking financial obligations which would be likely to embarrass the membership; and concerning such undertaking, local and union committees shall give careful counsel in each case, taking into consideration the size of the congregation, its financial strength, and the location of the building.

“In the purchase or building of church properties, in no case shall commitments be made or building operations be begun until approval has been given by the local conference/mission/field and union conference/mission committees, after these have assured themselves that the financial arrangements are in line with established policies.”

Seventh-day Adventist Church Manual, page 159.

I. Building Policies

A. North American Division Church Building Policy

1. Consult with local authorities about laws or regulations of the state, county, and/or city concerning zoning, requirements for architects and/or licensed contractors, permits, etc.
2. Contact and work closely with your Conference Development Office. Discuss your plans with the Conference Development Office before any actions are taken by the church in business session. This is important in order to move forward in harmony with all denominational building policies.
3. All plans, building and financial, are to be submitted to the conference. This is true even when there are no plans to borrow for the planned construction. Complete architectural plans are required for each organization which must approve the project.
 - a. Projects exceeding \$3,000,000 shall be approved by the union committee.
 - b. Projects exceeding \$6,000,000 shall also have the approval of the North American Division Building, Borrowing and Blueprints Committee and the North American Division Committee of Administration (NADCOA).
4. *Counsel From Higher Organizations* – Churches contemplating either the purchase or the erection of a church building shall be cautioned against undertaking financial obligations which would embarrass the membership. When a congregation decides to buy or build a new church home, its building should not be sold or vacated until provision is made to house the congregation. In all building projects, local and union committees shall give

careful counsel, taking into consideration the size of the congregation, its financial strength, and the location of the building.

5. *Cash Requirements* – In the purchase or building of church properties, commitments shall not be made or building operations commenced until 35 percent of the entire cost of the building, including initial furnishings, is available in cash or in readily convertible assets, and provision is made that is satisfactory to the authorizing committees for securing the remaining 65 percent. In the case of purchase, construction, or remodeling the work shall proceed and obligations shall be incurred only as funds are available and the finance plan has been approved by the corresponding body. Land that has been paid for may be considered at cost as part of the required 35 percent of the total project.
6. *Construction in Stages* – In cases in which it is practicable to occupy church buildings before the contemplated project is entirely completed, authorization may be given for construction to be undertaken in stages, provided the project has been approved by the authorizing committees with the provision that construction will not proceed except as funds (cash in hand or cash from approved borrowing) are available.
7. *Borrowed Funds* – In cases where it is deemed advisable, a church may be authorized to borrow up to 65 percent of the cost of completing the current stage of its building project, provided a definite program for the liquidation of the loan has been approved and underwritten by the local and union conferences concerned within the time period specified by this policy.
 - a. *Borrowing Limits* – Churches may borrow up to the equivalent of 500 percent of annual tithe. Thirty-five percent of the project cost, will be in hand at the start of the project. Exceptions to the foregoing percentage will be by action of the union committee by recommendation of the local conference.
 - b. *Terms of Borrowing* – Churches may borrow for a period of up to twenty years. Under certain conditions they may borrow for a longer period if approved by local and union conference committees and the North American Division Committee of Administration (NADCOA).
 - c. *Building Plans* – When building plans involve the borrowing of funds, a request shall be submitted for approval to the appropriate organization.

B. Additional Policy of the Kentucky-Tennessee Conference

1. *Conference Subsidy* – Five percent (5%) of the cost of the project, up to a maximum of \$7,500, is available for any building project approved by the conference. The project must be a new facility or a major remodeling of a existing structure. This subsidy is not available for normal maintenance. Items such as lawn mowers, copiers, communion equipment, etc. do not qualify as part of any building project. A conference subsidy for parking lots will only be considered in conjunction with a total building project but not separately. Availability of the conference subsidy is dependent upon compliance with the policies in this document.
2. *Project Cost* – At completion of the project the total cost must be reported to the Kentucky-Tennessee Conference office. No deductions should be made for any subsidies received. North American Division policy requires local church property to be carried on the Conference financial records at cost.

II. Capital Project Committees

A. Building Committee:

Choose a building committee that will give continuity and coherence and have the responsibility from the beginning to the end. The size of the committee should depend in part on the size of the church: five in a small church to about fifteen in a larger church would probably be adequate. If the committee is too large, it can be unwieldy.

1. *Responsibilities of the Building Committee*

- a. Obtaining preliminary survey studies of demographics, visibility, access, etc.
- b. Choosing the site. (See Section IV)
- c. Obtaining a current land survey and plat by a licensed/registered land surveyor.
- d. Selecting the architect. He/she does not have to be local.
- e. Working with the architect in developing working drawings and specifications.
Additional suggestion: Before engaging the services of an architect, check with your Conference Development Office for plans that have been drawn by a registered architect that could be adopted for use with substantial savings.
- f. Getting the plans approved by the church and the local conference.
- g. Working with the construction supervisor.
- h. Coordinating and overseeing the work of any subcommittees that are created.

2. *Chairman of the Building Committee*

The chairman of the building committee should serve as the liaison between the building committee and the architect during the planning phase and between the building committee and the builder during the construction phase.

3. *Secretary of the Building Committee*

The secretary of the building committee maintains proper and adequate records of all proceedings and decisions.

B. Subcommittees

Suggested subcommittees under the proposed plan are as follows: 1) Finance, 2) Furnishings, 3) Decorating, 4) Publicity, 5) Construction Oversight, and 6) other committees as needed. If any of the following subcommittees are not used, the functions listed under those subcommittees should be carried out by the building committee.

1. **Finance Subcommittee**

The finance subcommittee should function as follows:

- a. The chairman is selected by the building committee.

- b. Prepare a financial feasibility study for the church showing the potential for funding the project and/or repaying the debt, taking into consideration the NAD and conference financial policies. (Refer to Section I, pages 1, 2)
- c. Work with the pastor in fund raising. The Director of Stewardship may be used as a resource.
- d. Research the best interest rate available (if needed):
 - 1. Southern Union Revolving Fund
 - 2. Business and Professional Foundation (smaller churches)
 - 3. Local banks and others.
- e. Authorize payments for approved building expenses.
- f. Inform the committees/boards and building committee chairman of funds on hand at all times.
- g. Keep detailed accounting records of funds received and disbursed.
- h. Present deeds and contracts to purchase to the Conference Development Office for attorney approval and signing by a Conference Association Officer.
- i. Turn over all records of the committee at the conclusion of the building program to the chairman of the building committee to be filed in the church office.

2. Furnishings Subcommittee

The Furnishings Subcommittee will make recommendations and submit information concerning cost, type and manufacturer to the building committee for the following:

- a. Church pews and pulpit furniture
- b. Organs and pianos as needed throughout the building
- c. Furnishings for the other departments and areas of the building outside the sanctuary
- d. Cabinetry

Consideration should be given to the quality and type of materials used in the manufacture of furniture and fixtures. Church furnishings should be selected for durability. For example: pews or other furniture made with veneer over particle board come apart with stress, moisture and so forth.

3. Decorating Subcommittee

The Decorating Subcommittee will make recommendations to the building committee as follows:

- a. Exterior color scheme (The architect should have suggestions for these.)
- b. Interior color scheme
- c. Art and decoration
- d. Landscaping

4. Publicity Subcommittee

The chairman of the committee should be the Church Communication Secretary. The functions of the Publicity Committee are:

- a. To keep the church well informed as to progress, plans, etc.
- b. To inform the public of all events such as:
 - 1. Site purchase

2. Ground breaking
3. Progress of construction
4. Open House or first Sabbath service
5. Dedication service after the mortgage debt has been paid

5. Construction Oversight Subcommittee

- a. Periodic inspection of construction project.
- b. Liaison between contractor and building committee.

III. Guidelines

A. General Steps to Follow in Capital Projects

Capital projects for the purpose of this document include the building, sale, renovation, and purchase of land or buildings where applicable.

1. The church board should discuss plans for any capital project and prepare a recommendation to be presented to the church in business session.
2. The church in business session should select a building committee. (This may be delegated to the board).
3. Inform the Conference Development Office of the church's intention to begin a capital project.
4. When the church has located a piece of property it would like to purchase or accept as a donation, it should:
 - a. Review the conference guidelines for choosing a site (pages 6, 7) to make sure the property meets those guidelines.
 - b. Contact the Conference Development Office to review the site.
5. The church in business session needs to vote the capital project.
6. Before the land can be purchased or accepted, it must pass an Environmental Phase I study.
7. Obtain a current land survey and plat by licensed/registered land surveyor.
8. If financing is needed, review the NAD financial requirements. (See pages 1, 2)
9. If financial requirements are met, submit the minutes from the church business meeting authorizing the capital project to the Conference Development Director.
10. Loans may be obtained through the Southern Union Revolving Fund, the Business and Professional Men's Foundation or with another lending institution with the Kentucky-Tennessee Conference Association's approval.
11. Financing must be arranged with appropriate forms submitted to the Conference Development Office.
12. Wait for loan approval, which must be given by the Conference Association Board.
13. If the church is purchasing materials for the building project, it must have (or apply for) a State sales tax exemption certificate.
14. Contact the Conference Development Office to arrange the closing.

15. Contracts, Deeds, Etc.:
 - a. All contracts dealing with the purchase or sale of the property must be reviewed by the Conference Association attorney well in advance of the closing.
 - b. Only the Conference Association officers may sign purchase agreements, closing instruments and deeds.
 - c. “In order to safeguard denominational property it is necessary to have the title vested in a corporation created by the conference organization according to the laws governing in the locality where the property is located. Title to all local church properties should be held by the conference corporations. When properties are acquired for the use of local churches or conference organizations, the titles should be held by the corporate organization.” Seventh-day Adventist Church Manual, page 215.
16. The church may review existing church plans for ideas. The Conference Development Office has a number of plans available. These plans can be reviewed at the Conference office.
17. Consult with Helping Hands before finalizing architectural plans if you plan to use them for your building project. Helping Hands may be able to assist with the construction project and reduce the cost of construction.
18. Check local building codes to see if an architect or engineer is mandatory for your project.
19. The plans must be approved by the church in business session and submitted to the Conference Development Office for approval as required by policy in Section I.A.3.
20. School plans should be submitted to the state fire marshal’s office before they are submitted for bids.
21. For structures other than schools, check with the local building inspector to determine whether the building plans need to be submitted to the local or state fire marshal’s office for approval.
22. Obtain bids for the project. Four bids are recommended.
23. Submit final financial plans to the Conference Association Board for approval.
24. Choose a builder.
25. Make sure that all required permits are in hand.
26. Proceed with the building project.
27. Upon completion of the building project, notify the building inspector for a final building inspection and *obtain an occupancy permit*.

B. Choosing the Site

1. The site should be adequate in size with a minimum of 2 acres. It is recommended that churches purchase 5 acres. Congregations with future or present plans for a church school should purchase a minimum of 5 acres. Congregations larger than 150 need to consider purchasing a larger tract of land. Most building codes require off-street parking of one parking space for every four seats. For example: a seating capacity of 160 would require 40 parking spaces.
2. The site should be easily accessible to the general public. It should be located with the mission in mind and close to the population that is being targeted.
3. A good location on a prominent thoroughfare is a witness to the community.

4. Commercial businesses, traffic patterns, airplane flight patterns, railroad tracks or any other surroundings that would make the site less inviting should be taken into consideration.
5. Choice sites are hard to find and are rapidly becoming more expensive. A congregation that is thinking of building in the near future would be well advised to purchase land as soon as possible.
6. Contact the Conference Development Office to review the site before the purchase contract is written.
7. In securing property, the following information should be ascertained:
 - a. A clear and marketable title must exist.
 - b. Be sure all due taxes are paid.
 - c. Zoning regulations:
 - i. Ascertain if zoning allows or permits churches or other buildings such as a church school, a community services building, or any other facility the church may desire to place on the property in the future.
 - ii. Check the requirements for drainage containment.
 - iii. Check the requirements for sign location and size.
 - d. Determine the existence of mineral rights, utility, and highway easements.
 - e. The site must pass a county health department soil percolation test if no public sewer system is available.
8. The property must pass a Phase I Environmental Study. The cost of this study is the responsibility of the local church.
9. Obtain a current land survey and plat by a licensed/registered land surveyor.
10. The purchase contract should be written so that if any of the items in 7 and 8 above are unsatisfactory, the contract will be rendered null and void and all earnest money would be refunded.
11. Any contract needs to be written based on the availability to obtain financing.
12. If purchase/sales contract is executed before Association Board approval the purchase must be contingent on the Association Board's approval. That language must be in the contract.

C. Insurance

1. Responsibility for Insurance Coverage

“The church board, through the church treasurer, is under obligation to see that the properties of the denomination, such as the church building, school buildings, and equipment, are kept adequately covered by insurance. Provisions for this expense should be made in the church budget. The following procedures are recommended:

- a. The local church board, through the treasurer, and in consultation with the treasurer of the conference or corporation, shall be responsible for adequate insurance coverage of assets, including fire, theft, boiler, public liability, and workman's compensation insurance, in harmony with denominational policy.
- b. All denominational assets shall be insured with companies of sound financial standing and A-grade general policyholders' rating. Reciprocals and assessable companies are not recommended. Whenever possible, insurance should be purchased through Adventist Risk Management, Incorporated.”

2. Workmen's Compensation Insurance

- a. Make sure all contractors and subcontractors supply a certificate of Workmen's Compensation Insurance.
- b. Call the insurance company listed on the certificate in order to check the validity of the contractor's insurance certificate and the policy dates.
- c. Make sure the insurance coverage is for the maximum number of employees that will be working on the site.
- d. Lack of valid insurance under State law will require the church to be personally liable for any injury to laborers.

3. Volunteer Labor

- a. All volunteer labor is covered through a master policy carried by the conference when those volunteers are invited by the church to participate. Any remuneration to volunteers changes their status and they would not be covered under this policy.
- b. Any remuneration to a worker puts that worker under the Wage and Hour regulations as an employee.

4. Performance Bonds

- a. The General Contractor should be bonded at least for the amount of the value of the construction contract. Bonds should cover the dates of construction.
- b. In the event there is no general contractor, large dollar sub-contractors should be bonded.
- c. If the church uses unbonded contractors, it may be responsible for unpaid materials or subcontract labor that the contractor failed to pay, as well as related payroll taxes.

5. Insurance Coverage for New Land and/or Buildings

The conference treasurer's office should be requested to place newly acquired unimproved land on the local church's liability insurance policy. Once a building project has been authorized the insurance coverage needs to be updated prior to any building materials being delivered to the site. A builder's risk insurance policy must be in effect.

D. Maintenance

1. The building must be maintained to meet codes when erected, altered or repaired.
2. Check with the building or zoning department for local building codes before making any major changes. For example: the national building code in the section referring to roof replacement says if more than 25% of the roof is replaced in a 12-month period, the entire roof must comply to standard building codes for new buildings, but local codes may vary.
3. "Duties of the Deacon"

“In some churches where the responsibility for the care and maintenance of the church property is not assigned to a building committee, the deacons have this responsibility.” Seventh-day Adventist Church Manual, page 55.

“It is the deacons’ duty to see that the building is kept clean and in repair, and that the grounds upon which the church stands are kept clean and made attractive. This also includes ensuring that the janitorial work is done. In large churches it is often necessary to employ a janitor. The deacons should recommend a suitable person to the church board, which takes action by vote to employ such help, or the church board may authorize the deacons to employ a janitor. Church board authorization should be obtained for all major repair expenses. All bills for repairs, as well as for water, light, fuel, et cetera, are referred to the church treasurer for payment.” Seventh-day Adventist Church Manual, page 63.

E. Property Taxes

Tax law requires that the building or property must be in use for religious services or purposes before property tax exemption can be granted. The Kentucky-Tennessee Conference Association should be contacted and informed when services are to begin in order to start the property tax exemption application process. Failure to notify the Association will result in the local church being billed for any property tax invoices charged to the Association.

APPENDIX A

Construction Standards

A. Building Codes, Construction Standards, Building Permit Information & Links

The Building Officials & Code Administrators International (BOCA), Inc., is a nonprofit organization that administers the BNBC (BOCA National Building Codes) series of model regulatory construction codes. The code provides minimum standards for public safety, health and welfare as they are affected by building construction. Compliance with the BOCA model building code is not required unless adopted by reference by a jurisdiction's board, council, or other authoritative governing body.

International Code Council - The ICC was founded in 1994 by BOCA, International Conference of Building Officials (ICBO), and the Southern Building Code Congress International (SBCCI) in order to develop a single national building code in the United States. The Council of American Building Officials (CABO), the previous umbrella organization for the three nationally recognized model code organizations in the United States, was incorporated into the ICC in November of 1997. They are comprised of officials who are responsible for the enforcement of building codes in their State and local jurisdictions.

Generally speaking, building codes are developed by well-intentioned people who are actively involved in the construction industry. Their purpose, as stated in the CABO One and Two Family Dwelling Code, is "to provide minimum standards for the protection of life, limb, property and environment and for the safety and welfare of the consumer, general public and the owners and occupants of residential buildings regulated by this code." *However, it is important to keep in mind that building codes are adopted, modified and enforced by local politicians and government officials.*

Building codes "are not intended to limit the appropriate use of materials, appliances, equipment or methods of design or construction not specifically prescribed by the code, provided the building official determines that the proposed alternate materials, appliances, equipment or methods of design or construction are at least equivalent of that prescribed in this code..." *In other words, you might be able to use alternate construction methods or materials, provided you can prove - to the satisfaction of the building official - that your way equals or exceeds code requirements.*

Building codes are constantly changing and they can vary by state, county, city, town, and town. In order to learn which codes are being used and how they will affect you and your construction project, *contact your local building inspection department, office of planning and zoning, and/or department of permits.* You may want to *start by contacting the local*

governmental body that has jurisdiction over the property where you will be building. They should be able to provide you with specific information about which building codes are currently being used as guidelines in your area. You should also ask for any local changes or modifications that have been adopted by that local jurisdiction. *Local boards, councils and assemblies frequently exclude portions of "standard" codes and/or adopt requirements that are not specifically prescribed in code books.* Depending upon other specifics about your project, including but not limited to whether or not you have a well, septic system, sensitive environmental conditions, or public use areas, you may also be subject to state and/or federal requirements.

Italics are added by the editor. The national building codes can be obtained from the internet and may provide the information listed above.

B. Internet Sites Offering Additional Information about Building Codes

1. **Occupational Safety and Health Administration** - Technically speaking, OSHA is not a building code or building permit related agency. However, OSHA inspectors have the power to impose heavy fines and/or shut down a job site should they find serious safety violations. Anyone who works on or is responsible for a construction site or business facility needs to be familiar with OSHA regulations. OSHA's web site offers safety information, statistics, and publications.
2. **DOE Building Standards & Guidelines Program** – This is a resource on residential and commercial national energy codes and standards, which is funded by the United States Department of Energy Office of Building Technology Assistance. Check to see if your state requires compliance with the Model Energy Code and download free software to determine whether your new structure or addition meets the requirements of the MEC.
3. **State Government Pages** - Building codes, business licenses, building permits, contractor licenses, and home improvement licenses are often issued and administered by state agencies. Most state government web sites follow a standard Internet address format. To find online information in your state, use the following URL (uniform resource locator). <http://www.state.ky.us> or <http://www.state.tn.us>
4. **County Government Pages** - Building codes, business licenses, building permits, contractors licenses, and home improvement licenses are issued and administered by county agencies, as well. County Web sites often use the following URL format, substituting the 2 letter abbreviation for the county and state where you want to find information: <http://www.co.ba.md.us>

C. Building Codes Considerations

The following are a few of the more typical standards and considerations and are not by any means all inclusive. Committees should consult with architects and building engineers before plans are finalized.

1. In planning for the size of your building, you should be aware that seating capacity determines which building codes may apply to your structure. Larger seating capacities become subject to additional building codes and requirements that can increase the cost of the project.
Building codes consider churches as assembly occupancy. They are divided into two categories.
 - a. Group A
 - i. A-1 = Large assembly: buildings with seating capacity of 1000 or more persons or 700 or more with a stage requiring a fire protecting opening. (A fire protecting opening is a stage opening that requires a fire curtain or moveable wall that would automatically deploy to separate the stage from the auditorium in case of a fire).
 - ii. A-2 = Small assembly: buildings with seating capacity of 1000 or less with stages that do not require a fire protecting opening.
 - b. Group B assembly: buildings or meeting rooms with seating capacity of less than 100 persons.
2. Attempt to get your complete building project plans approved under the first permit as each addition or modification requires a new permit. For example: signs, porches, platforms, balconies, porticoes and storage facilities should all be included in the original plan.
3. Plumbing and electrical plans require separate permits. Make sure that plumbing and electrical plans include all systems that will be used in your facility to avoid paying for additional permits.
4. The actual physical properties of your building and the use of each area will determine which codes apply.

D. Typical Standards and Guidelines for Churches

1. Live loads (fully furnished and occupied weight load) for all assembly areas of 100 psf (pounds per square foot) are sufficient. This would include meeting rooms, corridors and stairs. Large stages in buildings should bear 125 psf to comply with theater standards.
2. Buildings with walls higher than 10 feet and with long spans unbraced by interior perpendicular walls should be engineered sufficiently for wind resistance.
3. The minimum stairway width for any assembly building is 44 inches. Greater widths may be required for larger assemblies, depending on the number of exits.
4. Follow the standards of egress. Take into consideration the number, size, and location of doors.
5. The number and width of aisles, corridors and stairs must be sufficient for the number of occupants.

E. Fire Safety Codes

Check standards for the requirements for alarm systems, sprinkler systems, firewalls, flashings, piping and drainage requirements. Sprinkler systems are not generally required for assembly occupancy. Fire codes may vary according to building materials and the style of construction.

Kentucky-Tennessee Conference Association Property Policy Checklist

Please note: This checklist is only to be used to facilitate your capital project and is not a substitute for following the policies and guidelines in the property policy manual.

	PAGE
<input type="checkbox"/> Compliance with local zoning laws.	1, 7
<input type="checkbox"/> Conference Development Office (CDO) contacted to view the new site.	7
<input type="checkbox"/> Survey by a licensed/registered land surveyor of the property to be acquired.	3, 7
<input type="checkbox"/> Minutes of church business meeting for land purchase submitted to CDO.	5
<input type="checkbox"/> Environmental Study for new property obtained.	5, 7
<input type="checkbox"/> Title examination completed.	7
<input type="checkbox"/> Architectural plans prepared.	3
<input type="checkbox"/> Fire marshal approval of plans.	6
<input type="checkbox"/> Construction plans and church business meeting minutes submitted to CDO.	5, 6
<input type="checkbox"/> Loan application submitted.	6
<input type="checkbox"/> Loan approved.	6
<input type="checkbox"/> Building permit obtained.	6
<input type="checkbox"/> Contractors' and subcontractors' certificate of workmen's compensation insurance in hand and validated.	8
<input type="checkbox"/> Volunteer labor insurance coverage from the conference in effect.	8
<input type="checkbox"/> Performance bonds in place and dates validated.	8
<input type="checkbox"/> Insurance for land and new building in place.	7, 8
<input type="checkbox"/> Occupancy permit obtained.	7
<input type="checkbox"/> Property tax exemption acquired through Conference Association.	9
<input type="checkbox"/> Project cost reported to Conference.	3, 6
<input type="checkbox"/> Subsidy check received from Conference.	2

If you have any questions concerning any of the above, please contact the Conference Development Office.