

Bethlehem Evangelical Lutheran Church Financials Policy

Bethlehem Evangelical Lutheran Church ('the Church' or BELC) believes all things should be done in an orderly way (see 1 Corinthians 14:40). Therefore, it desires discipline in the management of its finances according to the expectations of the Congregation Council ('the Council'). Further, BELC is committed to the highest possible standards of accountability in all its financial affairs. It is determined to develop and maintain a culture of the Gospel, one of honest and accountable stewardship and opposition to misconduct.

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PURPOSE

It is BELC's policy that management of all financial activities be conducted in a transparent (to the congregation) manner using sound financial accounting principles. Overall accountability for the financial affairs of the congregation lies with the Council. The purpose of this policy is to provide direction on how and when many of the major BELC financial transactions shall be conducted. By following this policy the congregation can have trust in the safe and professional management of its finances. The Finance and Stewardship Ministry Team (F&SMT) is responsible for the maintenance of this policy.

SCOPE

The scope of this policy includes development of the annual budget, how funds are to be tracked and managed, the different permanent financial accounts (expense and liability), and various other important financial matters that assure that the Church's financial matters are managed in a disciplined manner.

RESPONSIBILITIES

Bookkeeper – provides weekly and monthly support in preparing and recording financial transactions of the Church. S/He is also responsible for monthly financial reports, annual reports and year-end closing of the Church financial books. The bookkeeper processes payroll bi-weekly and submits checks/requests for payment and supporting documentation to the Treasurer for payment. The bookkeeper's position description is attached for reference only and shall not necessarily require a revision to this policy should it be revised.

Financial Secretary – this officer of the congregation oversees the income of the Church and provides monthly reports to the Congregation Council. The responsibilities of this position are contained in the BELC Constitution/By Laws. The Financial Secretary's position description is attached for reference only and shall not necessarily require a revision to this policy should it be revised. The Financial Secretary may utilize Assistant Financial Secretaries in the fulfillment of his/her responsibilities

Ministry Team Chairs – annually provide the strategic/tactical planning necessary to establish and request an adequate budget to fulfill the responsibilities of the ministry team; responsible for managing the overall Ministry Team budget approved by the congregation at the annual meeting, including approving requests for payments from the ministry team's budget.

Office and Business Manager – shall institute, implement, and maintain sound administrative, business, and financial practices and record-keeping. S/He oversees business operations and daily office operations; maintains business and insurance

policies; provides supervision to hourly office staff; and manages church records consistent with Council expectations. The Office and Business Manager's position description is attached for reference only and shall not necessarily require a revision to this policy should it be revised.

Treasurer – this officer of the congregation oversees all financial accounts of the Church and provides monthly reports to the Council. The Treasurer receives invoices and approves payment. The other responsibilities of the Treasurer are contained in BELC's Constitution/Bylaws and the Treasurer's position description that is attached for reference only. Revisions to the position description will not necessarily require a revision to this policy. The Treasurer may utilize Assistant Treasurers in the fulfillment of his/her responsibilities.

As described in the BELC Bylaws, the Treasurer also has responsibility for providing monthly reports that, at a minimum compare expenses (monthly and year-to-date) against the approved annual budget to the Council.

POLICY STATEMENTS

Annual Budget

It is the responsibility of the council through the F&SMT to develop the proposed annual budget with input from the ministry teams, Council, church staff (e.g. Pastor(s) and Office and Business Manager), and auxiliary BELC entities (e.g. Youth, BELC Endowment). The proposed (by Council) annual budget is presented to the congregation for adoption at the annual meeting as specified in BELC's Bylaws. The following provides a 'typical' schedule to be followed in order to provide sufficient time for development, review and iteration, and careful consideration of the proposed annual budget.

BELC Annual Budget Schedule

Month	Actions	Comments
September	- Ministry teams, Council, and staff begin planning for next year	Planning should be done in consultation with other ministry teams, Council, and staff.
October	- F&SMT issues call for budgetary input	Due dates, format, etc. shall be provided in the call. A notional 'target' shall be provided to the ministry teams to guide budget input.
October/ November	- "Stewardship Sunday" – culminating event from annual stewardship drive.	Pledge information is the input of expected income calculated

		by the Financial Secretary from which the budget is developed.
November	<ul style="list-style-type: none"> - Ministry Teams provide input to F&SMT - Council provide budgetary guidance to F&SMT - F&SMT analyzes input, iterates (if necessary) with ministry teams, Council, and staff, and develops an annual budget recommendation. 	Based upon historical context, projected income (provided by the Financial Secretary), upcoming initiatives, and current economic conditions, Council shall provide F&SMT guidance (a 'target' or series of targets) for the annual budget bottom line(s).
December/January	<ul style="list-style-type: none"> - F&SMT presents recommended annual budget to Council - Council reviews, makes any adjustments, and approves recommended budget. 	Presentation shall be as near-final as reasonable. Adjustments can be made by Council (e.g. based upon Financial Secretary final income estimates).
January/February	<ul style="list-style-type: none"> - Council presents proposed budget to congregation for review and adoption. 	Rules of the BELC Constitution/Bylaws shall be followed for adoption.
Jan – Dec	<ul style="list-style-type: none"> - Ministry teams, Council, and staff manage expenditures to their approved budgets. 	Adjustments shall follow BELC Constitution/Bylaws.

Carryover

At the end of the fiscal year, the Treasurer and the Congregation Council shall review all budget accounts to determine which do/should have carryover obligations and determine which funds are to be carried over to the next fiscal year. Once this determination is made, the Treasurer shall, at the end of the fiscal year transfer the appropriate funds from these expense accounts to the mirror liability accounts and then zero out all expense accounts for that fiscal year. Notwithstanding anything to the contrary, it is the policy of BELC not to carry over obligations which result in unfunded liabilities except as noted below. However, it is prudent to carry over funds to meet multi-year liabilities, such as unused Continuing Education or Sick Leave and special circumstances (e.g. capital campaign balances, vehicle replacement fund, etc.). Approval by the Council is required.

At the December Congregation Council meeting, the Treasurer shall present the status of all the carryover accounts and a financial statement of the present Assets and Liabilities on the balance sheet. At the regularly schedule January Congregation Council meeting, the Treasurer shall present a summary of the carryover actions that were taken at the end of the previous fiscal year. All accounts and balances (including those with carryover) must be specifically highlighted as part of the annual financial review/budget proposal to the Congregation for information.

Disbursements

General

All disbursements are made and tracked according to the approved budget and require the signature approval of the appropriate authorized individual, i.e. Treasurer. Note: Under special circumstances specifically approved by the Council, the Office and Business Manager may be granted signature authority for disbursements, e.g. periodic invoices such as utility bills. Council's approval must be in writing and a copy retained in the Church Office for audit purposes.

Reimbursements

Any reimbursement to an individual shall not be approved by that individual. Reconciliation of accounts shall be performed by an independent person who does not handle either receipts or disbursements, i.e. Church Bookkeeper.

Checks

Requests for reimbursement and for a check must be documented on a BELC Request for Check form which enables the Treasurer to more accurately record expenditures and allocate such expenditure to the proper budgetary accounting code. Instructions for requesting a check are found in *Bethlehem Lutheran Church Instructions Sheet for Request for Check Form*. Ordinarily, a check request is to be approved by the appropriate ministry team chair; however, under special circumstances (e.g., unavailability of the chair to approve a time-sensitive invoice; expenditure that cannot be directly aligned to a ministry team account; request for reimbursement submitted by the Ministry Team Chair), the request may be approved by the Pastor, Council President, or Vice President, or the Council member who is the Council liaison for the appropriate ministry team.

BELC checks must never be made payable to "CASH" nor shall any blank check be signed.

Petty Cash

The church office shall maintain a safeguarded petty cash fund under the custodianship of the Office and Business Manager for use of small, legitimate purposes (e.g., emergency supplies, postage due, etc). The total (cash on hand plus receipts for disbursements) shall not exceed \$500.00 at any point in time. The Office and Business Manager shall submit a summary and request for replenishment of funds to the Treasurer when needed. Loans to individuals or cashing of checks using BELC petty cash are prohibited.

Credit Cards

Council shall approve if/when a BELC credit card account is established. Specific rules for its use, reconciliation of accounts, disposition of unsubstantiated charges, and user responsibilities and accountabilities shall be approved by Council before a credit card account is established.

Pastor's Discretionary Fund

The Senior Pastor shall have the exclusive authority to manage a discretionary fund that is included in the annual budget approved by the congregation. The Pastor shall record transactions and periodically summarize to Council – without compromising Pastoral privilege – the purposes of the expenditures. Where possible, payments should be directly to a vendor (e.g. utility company, landlord, grocery gift cards, etc.) rather than cash or to an individual. Donations from this fund to organizations are not subject to the grant procedure (see below).

Transactions to/from this fund are subject to audit by BELC's Audit Committee.

Memorials

Memorials (typically monetary) differ from 'gifts' in that they are given in memory of a Church member and/or someone whose funeral or memorial service was conducted at BELC. A memorial is defined to be 'undesignated' if the donor has provided no restrictions on its use. If the donor determines the memorial to be used for a specific purpose, it is considered a 'designated' memorial. A memorial given to the Church, "In memory of (name)" is 'undesignated' since no preferences accompanied the memorial. On the other hand, a memorial given "In memory of (name) to be used for the construction of a columbarium" is 'designated' since a preference was provided by the donor. Beyond whatever recognition of the donor's memorial is deemed appropriate by the BELC Memorial Committee, the Church treats 'undesignated' and 'designated' memorials differently and in accordance with the policies below. For records purposes, all memorials, 'undesignated' or 'designated' shall be tracked by the Church office. Memorial records shall comply with BELC's Record Policy.

Undesignated

Council shall have sole discretion for how individual and/or accumulated undesignated memorials funds are spent. There is no time limit for expenditures of undesignated memorials. Recommendations to Council from the BELC Memorial Committee are encouraged but not required. However, no undesignated memorial funds may be used for BELC operating expenses, i.e. expenses that are normally approved each year by the Congregation as part of the

annual budget. Undesignated memorials shall be combined into a single liability account and reported to the Council as part of the Treasurer's routine monthly financial reports (including both income and expenses) and to the Congregation at the annual meeting.

Designated

Designated memorials can only be used for their intended purposes as defined by the donor. However, if, in the opinion of the Council the intent of the designation cannot be met (for whatever reason), is impractical, or is inconsistent with Christian principles and the overall BELC mission, the donor shall be contacted if possible to explain the situation with a recommendation to re-designate the memorial to a more achievable intent or to categorize their memorial as undesignated (to be spent at the discretion of the Council). If the donor is unwilling to make the recommended change, the memorial shall be returned with full explanation.

All designated memorials should be expended within two years unless an exception is approved by Council or fulfilling the intent of the designation requires more than two years. Only designated memorials of \$1000.00 or more shall be managed separately. Any remaining balance after the intent of the designation has been met as determined by the BELC Memorial Committee or the Office and Business Manager shall be transferred to the undesignated memorial liability account.

Fund-raising

Fund-raising is defined as solicitation of funds from the congregation for any purpose to cover costs, activities, special needs, etc. that go beyond the elements of the annual budget approved by the congregation.

The Church recognizes that in some circumstances, fund-raising beyond what is allocated in the annual stewardship and budget processes may be desired for support of its outreach mission (local and Synodical), staff, projects, and operations. Examples include fund-raising for special events, unique capital projects, support for youth programs (e.g. Smith Bucks), and/or special appeals, e.g. disaster relief. While special fund-raising is allowed, it should not be at the expense of the Church's annual stewardship emphasis, i.e. any fund-raising should be above and beyond the normal pledged support.

Fund-raising at BELC shall only be for those organizations/groups that are determined to be consistent with the mission of the congregation and shall follow Christian principles in its implementation. Once approved, all fund-raising activities shall be conducted in a manner consistent with existing BELC policies

(e.g. Facility Use). Exceptions to this policy may only be approved by the Congregation Council.

Except for activities associated with the ELCA (e.g. World Hunger, Malaria Campaign, etc.), all fund-raising projects and publicity must be approved in advance by the Senior Pastor or Council. No company or organization may be contacted to solicit sponsorships, auction items, or donations of any kind without the Senior Pastor or Council approval. Approved fund-raising activities shall be periodically reviewed/approved to affirm they remain consistent with this policy.

Offerings

General

The weekly offering, here taken to include member contributions, loose offerings, and all other income received during the week as checks or cash, shall be counted and recorded as soon after the final Sunday service as possible. The offering shall be deposited at the night-deposit window of the Los Alamos National Bank immediately after counting.

There must always be a minimum of two counters who are not from the same family. The counters must be trained in and follow established procedures for counting and recording the offering and preparing the deposit. In addition to recording donations and other income appropriately, counters shall retain all envelopes, notes, etc., that accompany the income and shall return them to the office with the counter record sheets.

Monies that come to the Church mid-week shall be recorded by the Office and Business Manager (or designee) and placed in a repository explicitly marked for "Counters" and safeguarded until the next scheduled counting session.

Last-Sunday-of-Month Loose Offerings

The loose offerings, both cash and checks from the last Sunday of the month shall go to ELCA World Hunger. Exceptions include Easter (Easter offering); Reformation (Reformation offering); Christmas (only if Christmas is on Saturday, Sunday, or Monday).

Other Special Offerings

Special offerings are those taken at a special service – both those received through envelopes (other than regular pledges in weekly pledge envelopes), and through direct deposit, as well as loose offerings. The Outreach Ministry Team in consultation with the Senior Pastor shall determine where the offerings shall be

sent. For the purposes of this policy, special services include: Ash Wednesday (combined with the Easter offering); Maundy Thursday (combined with the Easter offering); Good Friday (combined with the Easter offering); Reformation; Thanksgiving; and Christmas.

Gifts

Received

In order to assure gifts received by the Church remain consistent with Christian principles and the overall BELC missions, the Council shall approve all monetary and non-monetary gifts of \$5000.00 or more.

The Treasurer and Office and Business Manager should be notified when a gift is to be made or was received. Information about the gift shall be provided to the Council to determine whether the gift should be accepted. If so, the Financial Secretary shall provide the appropriate tax receipt and the necessary coordination with the receiving organization. If Council disapproves, the Office and Business Manager shall return the gift with written explanation to the donor.

“Pass-through” gifts may be received from individuals as long as the designation is deemed appropriate to the mission and goals of BELC. While the Council will seek to honor donor designations, the final decision rests with the Council. Designated gifts of any amount to non-qualified organizations as defined in the IRS tax code will not be accepted and will be returned with a written explanation to the donor.

Given

Donations provided by BELC to organizations other than those specifically associated with the ELCA shall meet the following criteria:

Religious and Charitable organizations must be a qualified charitable organization according to IRS code section 170(c), and have a mission and purpose in accordance with that of BELC. Grants to foreign entities shall be made only through the ELCA (e.g. Global Missions) with the understanding that if the ELCA cannot fulfill BELC’s intentions then they will either suggest alternatives or return the funds to BELC. Such donations shall follow and require documentation as specified in *Qualified Charitable Organizations Grant Procedure Bethlehem Evangelical Lutheran Church*.

Insurance

The Finance & Stewardship Ministry Team shall ensure that the Church maintains adequate property and general liability insurance at all times. Other insurance coverage shall include workers compensation and insurance on church vehicles. Authority may be granted (see section of Disbursements above) to the Office and Business Manager to coordinate insurance coverage and make periodic premium payments.

Audits

An Audit Committee shall provide for an annual audit of the Church's financial records in compliance with requirements contained in BELC's Constitution/Bylaws. The Audit Committee remains responsible for assuring the integrity of the audit when/if the audit is performed via subcontract.

DOCUMENTATION

Financial records shall be collected, stored, and preserved consistent with *Bethlehem Evangelical Lutheran Church Records Policy*.

ATTACHMENTS

1. BELC Bookkeeper Position Description
2. BELC Office and Business Manager Position Description
3. BELC Treasurer Position Description
4. BELC Financial Secretary Position Description

Revision	Revision Date	Review Date	Summary of Revisions
0	10/2011	2013	New. However, the source materials for this policy came from various former BELC policies including the Committed Carryover Funds Policy (8/14/2007).
1	11/2011	2013	Added Memorials policy statement; approved by Congregation Council, 11/8/2011.

Attachment 1

**Bethlehem Evangelical Lutheran Church
Bookkeeper**

Purpose of the Position:

The Bookkeeper position will provide weekly and monthly support in preparing and recording financial transactions of the Church. The position will also provide monthly financial reports, annual reports and year end closing of the Church books.

Responsibilities:

- 1) Process payroll bi-weekly, including mathematical checks on time sheets, and prepare all payroll tax statements and payments as needed.
- 2) Prepare and execute year end federal, state, and employee income tax documents.
- 3) Record weekly revenue and expenses into accounting program(s), and make general journal entries as needed.
- 4) Responsible for expense reimbursement, receiving approved requests for payments and preparing checks for all Church expenditures as directed by the Treasurer.
- 5) Submit checks, request for payment, and supporting documentation to the Treasurer for signature.
- 6) Prepare monthly financial reports for the Treasurer, Finance and Stewardship Ministry Team, Council, and all of the other ministry teams.
- 7) Close financial records and books at the end of the year, prepare annual church financial statement, and set up new books for upcoming year.
- 8) Prepare and submit a complete set of accounting books to the audit committee at the end of each fiscal year.

Required Qualifications:

- a) Experience using Peachtree Financial Accounting software or similar accounting software.
- b) Detail oriented – An attention to detail and accurate and punctual work.
- c) Love of God – A love for God and God's word and a deep sense of commitment to her/his Christian faith.
- d) Love of service – A love for serving God's people and having a servant's heart.

- e) Character – A strong personal moral ethic and trustworthiness, including the ability to keep confidences and maintain strict financial accountability. A breach of confidentiality or accountability is grounds for immediate dismissal. This position requires successfully passing an FBI background screen.
- f) Communications – The ability to communicate, both verbally and in writing, with people of all ages.

Education:

A minimum of a 2 year relevant college degree and a Certified Bookkeeper designation awarded by the American Institute of Professional Bookkeepers, or equivalent, is required.

Time and Effort:

Position requires 5 to 10 hours per week. Hours of work can be flexible, but work must be done at the Church.

Supervision:

The Bookkeeper will be under the direct supervision of the Office and Business Manager. The Bookkeeper will coordinate with and take direction from the volunteer Treasurer.

Performance Appraisals/Evaluations:

Performance will be evaluated annually during the annual assessment period through the employee's self evaluation and a supervisor's assessment. Specific goals for the upcoming assessment period will be established between the supervisor and employee annually. These goals will be utilized to assess performance during the annual assessment.

Salary and Benefits:

This position will be hourly beginning at \$19.00/hour. The bookkeeper will accrue vacation and sick leave in accordance with the Bethlehem Policy on Office Staff Leave.

Attachment 2

**Bethlehem Evangelical Lutheran Church
Office and Business Manager**

Purpose of the Position:

Institute, implement, and maintain sound administrative, business, and financial practices and record-keeping. Oversee business operations and daily office operations as defined by Council. Establish and maintain business and insurance policies. Provide office management to include staff supervision, overall management of the church records, communication with the congregation, and general office duties as needed.

Responsibilities

1. Initiate and maintain sound business, financial, administrative, and personnel policies and records.
2. Act as the church business manager to include coordination of church business and activities and communication between ministry teams, council, and the congregation. Provide management and execution of the background screening process for staff and volunteers.
3. Oversee execution of all church contracts, insurance policies, and coordinate church property maintenance as directed by the Council and associated ministry teams.
4. Overall office management. Supervise hourly staff personnel in support of the Senior Pastor. Develop and maintain staff roles and responsibilities. Communicate with the congregation through phone, email, and letters.
5. Working with the bookkeeper and treasurer, provide backup in the financial business management of the church, financial account maintenance, and payroll, e.g., sign payroll (approve direct deposit) and sign checks when requested to back up the Treasurer. Note: the Office and Business Manager is prohibited from being the primary signature on checks. Provide financial communication and budget development to staff, church council, church officers, the Synod, and the congregation as needed in support of the treasurer and the Finance and Stewardship ministry team.
6. Manage assigned budgets. For example, this would include the Administration budget, and any portion of a Ministry Team budget for which authorization has been expressly granted in writing by the Ministry Team Chair, e.g. recurring costs, and automatic bank payments.
7. Participate fully in staff planning meetings and report to Council as needed on business activities of the Church.

8. Assist the Administrative Assistant in providing a personal point of contact for incoming phone calls and requests from visitors that come into the office during the day.

Desired Qualifications:

- a) Love of God – A love for God and God’s word and a deep sense of commitment to her/his Christian faith.
- b) Love of People – A love for people of all ages and an appreciation of their individual gifts.
- c) Love of service – A love for serving God’s people and having a servant’s heart.
- d) Character – A strong personal moral ethic, including the ability to keep confidences. A breach of confidentiality is grounds for immediate dismissal. A warm and welcoming personality toward everyone and an ability to handle interruptions graciously and cheerfully. The position requires successfully passing a background investigation.
- e) Communications – The ability to communicate, both verbally and in writing, with people of all ages.
- f) Detail oriented – An attention to detail and accurate and punctual work is needed at all times.
- g) Flexibility – The ability to work under shifting priorities and needs gracefully and manage priorities with minimal supervision or direction to ensure the overall business needs of the church are completed in a timely manner.
- h) Teamwork – The ability to work with the pastor(s), professional staff, office administration staff, Ministry Teams, volunteers, and congregational members to execute the daily business functions of Bethlehem.

Education:

A four year college degree is required. Experience managing a business office or large projects is desired.

Time and Effort:

Position requires 36 hours per week. The Office and Business Manager will maintain regular office hours and will provide reception duties when the Administrative Assistant is not in the office. Summer hours can be adjusted as job duties allow.

Supervision:

The Office and Business Manager will be under the direct supervision of the Senior Pastor.

Performance Appraisals/Evaluations:

Performance will be evaluated annually during the annual assessment period through the employee's self evaluation and a supervisor's assessment. Specific goals for the upcoming assessment period will be established between the supervisor and employee annually. These goals will be utilized to assess performance during the annual assessment.

Salary and Benefits:

The Office and Business Manager will be a salaried position with an annual salary of \$40,900/year. The salary will be paid in equally divided bi-monthly payments. The Office and Business Manager will accrue vacation and sick leave in accordance with the Bethlehem Policy on Office Staff Leave.

Bethlehem Evangelical Lutheran Church Treasurer

Purpose of the Position:

The Treasurer oversees all financial accounts of the church and provides monthly reports to the Congregation Council. The Treasurer is an officer of the congregation, an ex-officio non-voting member of both the Finance and Stewardship Ministry Team and the Endowment Committee, and a member of the Executive Committee. A summary of duties is contained in the BELC Bylaws.

Responsibilities:

- 1) Sign off on payments and e-transfers.
- 2) Review payroll data, sign paychecks or initiate electronic funds transfers, and prepare paychecks for distribution bi-weekly.
- 3) Review activities of and provide direction to the Assistant Treasurer and Bookkeeper.
- 4) Review monthly activity of all financial accounts including balance sheets. This review includes non-operating financial accounts.
- 5) Reconcile bank account(s) with the books and verify that the balance of cash is correct on a monthly basis.
- 6) Review and recommend changes to existing or new financial policies needed to secure and protect the assets of BELC, to the Finance and Stewardship Ministry Team.

Required Qualifications:

- a) Experience using Peachtree Financial Accounting software or similar accounting software.
- b) Detail oriented – An attention to detail and accurate and punctual work.
- c) Love of God – A love for God and God's word and a deep sense of commitment to her/his Christian faith.
- d) Love of service – A love for serving God's people and having a servant's heart
- e) Character – A strong personal moral ethic and trustworthiness, including the ability to keep confidences and maintain strict financial accountability. A breach of confidentiality or accountability is grounds for immediate dismissal. This position requires successfully passing an FBI background screen.
- f) Communications – The ability to communicate, both verbally and in writing, with people of all ages.

Time and Effort:

This volunteer position requires attendance at monthly Congregation Council and the BELC Annual meetings. Attendance at the F&SMT meetings is strongly recommended.

Payments are approved weekly; paychecks are distributed bi-weekly; financial activities are reviewed monthly.

Bethlehem Evangelical Lutheran Church Financial Secretary

Purpose of the Position:

The Financial Secretary is an officer of the congregation reporting directly to the Council that provides statistical analyses to the Council and the congregation on actual income as compared to projected income. The Financial Secretary also tracks income, provides statements of giving to members. The Financial Secretary may utilize Assistant Financial Secretaries in the fulfillment of his/her responsibilities. The Financial Secretary is an ex-officio non-voting member of both the Finance and Stewardship Ministry Team (F&SMT) and a member of the Executive Committee. A summary of duties is contained in the BELC Bylaws and are listed here:

Responsibilities:

1. Review activities of Assistant Financial Secretaries, Counting Coordinator, and Offering Counters.
2. Coordinate with the Treasurer on financial matters concerning BELC and participate with the F&SMT in fulfilling its responsibilities including financial stewardship.
3. Record pledges and report results to F&SMT and Council.
4. Record giving of all members, including electronic transfers; prepare; and periodically distribute statements to members.
5. Prepare historical data on income for budget planning.
6. Oversee the activities of the counters by coordinating with the Counting Coordinator on procedures, reviewing counter's reports, and checking for errors in deposits.
7. Review and post church service counting results in accounting program.
8. Ordering and distributing offering envelopes.
9. Provide a quarterly report to the congregation concerning offerings.
10. Provide acknowledgement letters for donations of goods or stocks (may need to be coordinated with the Endowment Committee).
11. Review monthly activity via a report provided to the F&SMT and Council by the Sunday before the monthly Council meeting.
12. Review and recommend changes (to F&SMT) to existing or new financial policies needed to secure and protect the assets of BELC.

Required Qualifications:

- a) Experience with contributions software.
- b) Detail oriented – An attention to detail and accurate and punctual work.
- c) Love of God – A love for God and God's word and a deep sense of commitment to her/his Christian faith.

- d) Love of service – A love for serving God’s people and having a servant’s heart
- e) Character – A strong personal moral ethic and trustworthiness, including the ability to keep confidences and maintain strict financial accountability. A breach of confidentiality or accountability is grounds for immediate dismissal. This position requires successfully passing an FBI background screen.
- f) Communications – The ability to communicate, both verbally and in writing, with people of all ages.

Time and Effort:

This volunteer position requires attendance at the monthly Congregation Council meetings and the BELC Annual Meeting. Attendance at the F&SMT meetings is strongly recommended.