

Ministry Team: Support Ministry Team

Meeting Date: October 26, 2009 and November 9, 2009 (consolidated)

ATTENDEES:

John Zweig
Don Monson
Jeff Diehl
Diane Putzer
Dean Haas
Brenda Smogenski.

Excused: Steve Uslabar

Item that requires Council action or to be informed:

The Support Ministry Team approved the following policies (see attached):

- Credit Card Policy
- Cash Collection Policy
- Reimbursement Policy

Other important items of information:

FELC/Support Financial Review:

Personnel costs are slightly ahead of budget by \$4,000. However, most accounts are controlling expenses at very acceptable levels given our programs and approved budget.

Offerings are off by approximately \$38,500 for the year through October 2009.

Although expenses are behind budgeted expectations (78% actual versus 83% expected), our budgeted shortfall as of the end of October is at \$153,256. This does not include distributions from some designated gifts and the trust that were budgeted at the beginning of the year. We are working to reconcile this difference by the end of November 2009.

The team decided to review the former ledger reports that were used several years ago. These offered more detail that clarified income and expenditures more clearly. Once reviewed the team expects to offer these for use in 2010.

Snow removal contracts were approved for 2010 to Lowney's. Snow plowing and walkway cleaning will take place, but snow will be positioned to reduce need for hauling snow off-site. This should reduce snow removal costs along with prayers for a favorable winter. A single stage snow blower was donated to the church for use at the North Site to allow for staff/member snow clearing.

The wall in the Downtown Site sacristy will be repaired by Steve Golz following the repair of the roof.

Planning for 2010- Planning documentation and procedures were presented to the ministry teams with goals for 2010 and budgets for 2010 due with the ministry team minutes for November 2009.

The Personnel Support Sub-Group- Continues to work the employee handbook and develop job descriptions. They will meet again in January 2010.

FELC Audit - The audit will be conducted after the ledgers for 2009 are closed in February 2010.

Physical Security Policy/Procedure remains to be finalized.

Submitted by: John Zweig Support Ministry Team Approved November 9, 2009

FELC Cash Collection Policy

Purpose: Define the procedure for collecting fees and cash contributions for various church activities, programs and events.

Policy: All money that is collected or contributed to church activities, programs or events will be documented and submitted to the Director of Administration monthly or within seven calendar days of the end of the activity, program or event whichever occurs sooner.

Applicability: This policy applies to all FELC staff members, all members of the FELC congregation and all persons participating in FELC activities who are collecting money for church activities.

Procedure:

1. All money (cash or checks) that is collected to support FELC activities, programs and/or events will be accounted for on the Cash Collection Voucher (see Example 1)
2. Individual fees or cash contributions amounting to \$50 or less need only to be itemized and accounted for on the Cash Collection Voucher. Duplicate receipts will be provided upon request.
3. Individual fees or cash contributions amounting to more than \$50 must be itemized and accounted for on the Cash Collection Voucher and a duplicate receipt will be provided for cash contributions. A copy of the duplicate receipt will be attached to the Cash Collection Voucher.
4. Cash Collection Vouchers must be submitted to the Director of Administration at least monthly or within seven calendar days of the end of the activity, program or event whichever occurs sooner.
5. "Free will" offerings and offerings for irregular events will be accounted for on the Cash Collection Voucher as a "Free Will Offering" or "Offering" and then a lump sum amount.

FELC Credit Card Policy

Purpose: To define staff members who are authorized to hold a church credit card. To outline the procedures for reconciling and accounting for expenditures paid with the church credit cards.

Policy: Staff members authorized to use credit cards may charge expenses for approved budget items related to their job responsibilities. Expenses greater than \$100 must be preapproved by a supervisor or the Director of Administration. Credit Cards may be issued to staff members but only with the concurrence of the Lead/Senior Pastor and the Support Ministry Team. Managers and supervisors are responsible for proper accounting of church funds, properly authorizing expenses and reviewing reimbursements and expenditures made with credit cards.

1. The following positions are authorized a church credit card:

- a. Director of Administration
- b. Family/Youth Ministry Program Director
- c. Volunteer/Discipleship Coordinator
- d. Education Associate (one) (as selected by Family/Youth Ministry Director)
- e. Manager, Echoes

2. All staff members with credit cards will obtain and submit receipts to substantiate expenses charged to their credit card. The Director of Administration will provide credit card monthly statements to staff members for their credit card. Staff members will review and reconcile their purchases against the statement. The reconciliation will annotate the account the purchase will be debited against. Staff members will sign the statement and attach all receipts. Where errors occur on the statement the staff member will personally inform the Director of Administration. Staff members have ten days from receipt to review and authenticate the credit card statement.

3. Failure to comply with the procedures outlined in this policy will result in disciplinary action. Failure to provide receipts may result in the staff member being responsible for the expense.

4. The Director of Administration is authorized to waive the requirement for a receipt. In this case, the staff member must provide an affidavit detailing the expense, the vendor and the reason for the lack of a receipt.

Support Ministry Team Approved November 9, 2009

FELC Staff Member Expense Reimbursement Policy

Purpose: To define procedures for reimbursement of authorized expenses.

Policy: Staff members may receive reimbursement for authorized expenses in support of their job responsibilities. These expenses must be approved or authorized by their supervisor. Pastors, managers and supervisors are responsible for proper accounting of church funds, properly authorizing expenses and reviewing reimbursements.

1. All pastors and other staff members (without credit cards) will submit monthly expense vouchers for reimbursement for authorized expenses through their supervisor to the Director of Administration. The Lead/Senior Pastor will submit directly to the Director of Administration for review by the Treasurer. Expense vouchers will be completed as described in paragraph 2. Expense vouchers are due within ten calendar days after the end of any month.
2. The Expense Voucher (see Example 1) will be completed to obtain reimbursement for authorized expenses not charged to a credit card. The voucher must be submitted along with original copies of receipts.
3. Expenditures over \$100 must be pre-approved by a staff member's supervisor or the Director of Administration.
4. Failure to comply with the procedures outlined in this policy will result in disciplinary action. Failure to provide receipts may result in non-payment of expenses.
5. The Director of Administration is authorized to waive receipt requirements for expenses under \$25.00 as long as the staff member provides a signed affidavit stating the amount of the expense, the name of the vendor and the reason for a lack of the receipt.

Support Ministry Team Approved November 9, 2009