

POLICY and PROCEDURE
St. Luke Lutheran Church of Sacramento, California

Number: P&P-2000-4
Title: FINANCIAL SECRETARY RECORDS
Board/Committee: Finance Board
Effective Date: October 17, 2000; Revised September 1, 2020
Voided Date:

References: Constitution/Bylaws – C12.04.01(e), C12.05, C13.16, C13.17.08(d), C13.17.09;
Policy and Procedure – P&P-2000-3.

POLICY: The Financial Secretary shall maintain contribution records of individual contributors in accordance with Constitution/Bylaw C13.17.09 and the following:

Definitions:

- a. Sunday Counters – Individuals who are appointed to count and deposit money on Sunday. See P&P-2000-3, “Counting & Depositing Money Received”.

Procedures:

- a. Each Sunday, the Financial Secretary shall receive the following from the Sunday Counters:
 - i. The offering envelopes.
 - ii. Record of loose checks (pew envelopes prepared or other suitable record).
 - iii. Deposit Recap Slips.
 - iv. Memorial Gift Record Slips.
- b. The Financial Secretary shall maintain records for each individual contributor that show each offering/gift/contribution, date received, and gift type (general offering, memorial, World Hunger, etc.). All records shall be maintained in a secure/confidential file, including any computer (electronic) files.
- c. The Financial Secretary shall submit monthly “summary” reports, either in a hard copy or electronic format, to members of the Finance Board and Church Council.
- d. In July, the Financial Secretary shall prepare and distribute mid-year, six-month contribution reports, in either a hard-copy or electronic format, to each member that has contributed a monetary gift of record during the previous six months. Reports will also be distributed to members who did not contribute when requested by the pastor or Finance Board.
- e. In January, the Financial Secretary shall prepare and distribute an annual, contribution report, in either a hard-copy or electronic format, to each contributor that has contributed a monetary gift of record during the previous 12 months.
- f. A hard copy of the individual, year-end reports (see item e) shall be made and retained for four years following the year for which the records are applicable or until the church’s general audits for that year are completed, whichever is longer. For example, the records for 2000 may be destroyed on January 1, 2005, providing the general audits for the church are completed for year 2000. These records (copies) are confidential and shall be secured within a locked file provided by the Church. Keys for the locked file shall be only available to the current Financial Secretary.

- g. The materials received by the Financial Secretary from the Sunday Counters (see item a) shall be retained until June 30 of the year following the year, for which, the records are applicable (for example, the records for 2000 may be destroyed on July 1, 2001). These records shall be maintained in a secure/confidential file.

APPROVED:

Signature of Church Secretary (officer)

Date Approved

VOIDED:

Signature of Church Secretary (officer)

Date Voided