

CONTINUING RESOLUTION
St. Luke's Lutheran Church
Sacramento, CA

Number: CR-2005-1
Title: Expenditures, Authorization & Procedures (Form 1000)
Board/Committee: Finance Board
Effective Date: April 19, 2005
Voided Date:

References: Constitution – C5.03(e), C12.05; Bylaws – B11.01.01, B12.04.01(e), B12.05.01(c), B13.18.08(d); Continuing Resolution – CR-2000-1.

RESOLUTION: All expenditures, regardless of funding source (General Fund or Special Funds), shall be authorized and documented, using Form 1000, as outlined in this Continuing Resolution – except as otherwise specifically provided below.

Exceptions: This Continuing Resolution does not apply to the following expenditures.

- a. Benevolences (e.g., Synod, special ELCA, St. Luke's designated, etc.)
- b. Salaries and salary-related expenses such as worker compensation insurance, withholding taxes, benefits, etc.
- c. Contracts and leases included in the approved Budget (e.g., custodial, landscape, copier, etc.)
- d. Taxes
- e. Property and liability insurance
- f. Mortgages
- g. Utilities
- h. Auxiliaries such as WELCA, SLY, and similar auxiliaries.

Prior Approval: All expenditures shall be approved by the Congregation Council before initiating the expenditure (purchase or order), unless specially exempted in the list below. The following expenditures do not need prior approval:

- a. Expenditures less than \$150.00 excluding taxes (see note), if the total for all expenditures (including the expenditure to be made) for that Budget line item does exceed the approved Budget. *Note: The Pastor is limited only by the Budget line item amount.*
- b. Expenditures funded by memorial gifts, providing such expenditures are approved by the Pastor and the Memorial Gift Coordinator. See Continuing Resolution CR-2000-2.
- c. Expenditures for "improvement projects" that are approved by the Congregational Council.
- d. Expenditures for fund raisers, special events, and similar activities approved by the Congregational Council.
- e. Expenditures for declared emergencies. The Church President shall have the sole discretion to declare an emergency.

Procedures (Form 1000): All expenditures shall be documented using Form 1000. Instructions, in chronological order, for making expenditures and using Form 1000 are listed below. See also the instructions on the form (attached).

		Procedure	
1	Obtain prior approval, if necessary.		
2	Determine or verify what is the funding source for the expenditure (i.e., General Fund (the approved Budget), Special Funds (see Continuing Resolution CR-200-1), or another source.		
		Goods/Services Delivered	Goods Ordered, But Not Delivered
3a	Purchase goods and/or services.	3b	Order goods.
4a	Receive goods and/or services.	4b	Prepare Form 1000 and write “ <i>Not Delivered</i> ” in the Form’s “Comment” section.
5a	Prepare Form 1000.	5b	Put Form 1000 in mailbox of appropriate Board Chairperson*.
6a	Put Form 1000 in mailbox of appropriate Board Chairperson*.	6b	Goods are delivered.
		7b	Advise appropriate Board Chairperson* that goods have been delivered.
<i>The Following To be Accomplished by the Appropriate Board Chairperson*.</i>			
		8b	Cross out “ <i>Not Delivered</i> ” comment and write “ <i>Delivered</i> ” in “Comment” section.
7a	Give form to Office Secretary for processing.	9b	Give form to Office Secretary for processing.

**When appropriate (e.g., for goods or services received/ordered by the Pastor or Office Secretary), the Pastor may act as the appropriate Board Chairperson.*

APPROVED:

Signature of Church Secretary (officer)

Date Approved

VOIDED:

Signature of Church Secretary (officer)

Date Voided

**CR-2005-1
ATTACHMENT
Expenditures, Authorization & Procedures (Form 1000)**

**St. Luke's Lutheran Church
Form 1000, Expenditure Approval and Payment
Rev. 5/1/09**

- Notes:**
- a) Submit a separate form for each payee.
 - b) **Attach available documents (receipts, packing slips, copies of order forms, etc.)**
 - c) Put completed form in the mailbox for the appropriate Board Chairperson*.
 - d) When goods are **ordered**, but are **not delivered**, complete this form and write "Not Delivered" in the "Comment" section and put in mailbox of appropriate Board Chairperson*. When the goods are delivered, advise the Board Chairperson*.
- *See resolution details for when the Pastor may act as the appropriate Board Chairperson.*

Submitted By: **Name:** _____ **Date:** _____

- Prior Approval:**
- Council Action, date _____ Emergency
 - Not Required (indicate why below):
 - Less than \$150 and less than Budget line item total.
 - Memorial Gift, name(s): _____
 - Approved Project, Fund Raiser, Special Event, etc.*
- *Project/Raiser/Event Name: _____

- Funding Source:**
- General Fund (Approved Budget)
 - Special Fund, sub-fund name: _____

Expenditure(s):

	Description	Amount	Budget Account No.	Paid <small>(for office use only)</small>
1				
2				
3				
	Total			

Payee (the check will be made to this name):

Name: See attached **Address** (if to be mailed): See attached

Comments: _____

Board Approval:

Board: _____ **Chairperson:** _____ **Date:** _____

Note to Chairperson: Upon your approval, give to Office Secretary for processing. When goods are delivered, cross out "Not Delivered" and write "Delivered" in the "Comment" section and then, give to Office Secretary.