

## **RESOLUTION 2: CONGREGATIONAL FINANCE AND ACCOUNTING**

*Whereas* Christian stewardship includes Congregations utilizing clear financial reporting; and

*Whereas* financial malfeasance has been a temptation in the church since the first century (John 12); and

*Whereas* our congregations have limited numbers of persons with financial accountancy skills; and

*Whereas* ELCA congregations have unique accountancy needs, which cannot always be translated from other arenas, even by experienced advisors; and

*Whereas* the reporting of budgeting, revenue, and payables is a time-intensive task; and

*Whereas* Council Members and Congregants need to understand the financial status of their congregation in order to make wise and prudent decisions as advised by C.12.05.a, C.12.05.d, C.12.05.e and C.5.03.f<sup>1</sup>; therefore be it

1 ***Resolved that a Congregational Financial Accountancy Task Force be formed; and be it***  
2 ***further***

3 ***Resolved that the Conference of Deans recommend members to this Task Force, who shall***  
4 ***be appointed by the bishop with the advice and consent of the Synod Council; and be it***  
5 ***further***

6 ***Resolved that the Task Force survey congregational practice both within and outside of the***  
7 ***Metro New York Synod; and be it further***

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<sup>1</sup> C.12.05.a. The Congregation Council shall be the board of [trustees] [directors] of this congregation, and as such shall be responsible for maintaining and protecting its property and the management of its business and fiscal affairs. It shall have the powers and be subject to the obligations that pertain to such boards under the laws of the State of \_\_\_\_\_, except as otherwise provided herein.

C.12.05.d. The Congregation Council shall prepare an annual budget for adoption by this congregation, shall supervise the expenditure of funds in accordance therewith following its adoption, and may incur obligations of more than \$ \_\_\_\_\_ in excess of the anticipated receipts only after approval by a Congregation Meeting. The budget shall include this congregation's full indicated share in support of the wider ministry being carried on in partnership with the synod and churchwide organization.

C.12.05.e. The Congregation Council shall ascertain that the financial affairs of this congregation are being conducted efficiently, giving particular attention to the prompt payment of all obligations and to the regular forwarding of benevolence monies to the synodical treasurer.

C.5.03.f. (The Congregation is authorized to:) approve the annual budget;

8 ***Resolved that the Task Force develop a series of templates for financial reporting available***  
9 ***to Metro New York Synod congregations for use at monthly Congregation Council***  
10 ***meetings and Annual Meetings of the Congregations; and be it further***

11 ***Resolved that the Task Force recommend attendant Best Practices to accompany the***  
12 ***templates; and be it further***

13 ***Resolved that the Task Force report their work to the 2019 Synod Assembly for it to be***  
14 ***voted on as the recommended basis for Congregational Financial reporting.***

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The Rev. Bob Cederstrom, Christ, New Hyde Park, Dean, West Nassau  
The Rev. John Flack, Our Saviour's Atonement, Manhattan, Dean, Manhattan  
The Rev. Katrina Foster, St. John's, Greenpoint, Dean, Brooklyn Bridges  
The Rev. Rich Hill, Hope, Selden, Dean, Peconic  
The Rev. Khader Khahilia, Redeemer – St. John, Brooklyn, Dean, Southwest Brooklyn  
John Litke, member, St. Peter's, Huntington Station  
The Rev. Joseph Mantovani, St Jacobus, Queens, Dean, Western Queens  
The Rev. Jim O'Hanlon, St. Paul's, Rye Brook, Dean, Tappan Zee  
The Rev. Marcia Parkinson-Harrison, Resurrection, St. Albans, Dean, Southeast, Queens  
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