

**The Unitarian Universalist Congregation of Fort Wayne
Financial Policies and Procedures**

Approved by the Board of Trustees December 22, 2014

A. PURPOSE

B. FISCAL YEAR

C. BONDING

D. RECEIPTS

1. Annual Pledge Drive
2. Confidentiality of Pledges
3. Special Events and Fundraisers
4. Grants and Awards
5. Donations
6. Restricted Cash Gifts
7. Stock
8. Non-cash Gifts
9. Recognition of Major Contributors
10. Regular Sunday Collections
11. Special Collections
12. Sale of UUCFW Property

E. DEPOSITS

F. EXPENDITURES

1. Committee Expenditures
2. Regular Bills
3. Reimbursement
4. Check Signers
5. Petty Cash

G. BANK RECONCILIATIONS

H. ACCOUNTING REPORTS

I. RECORDS

J. BORROWING FROM BUDGET FUNDS

K. LOANS AND MORTGAGES

L. BIDS FOR MAJOR EXPENDITURES

M. MINISTER'S BENEVOLENCE FUND

N. FINANCE COMMITTEE

Appendix 1: Donor Form

Appendix 2: Donor Tax letter

Appendix 3: Fundraising Form

UUCFW FINANCIAL POLICIES AND PROCEDURES

A. PURPOSE: To define policies and procedures for raising, accounting for and disbursing funds and to ensure appropriate oversight and management of congregational funds.

B. FISCAL YEAR: The fiscal year begins January 1 and ends December 31.

C. BONDING

Policy: Liability for employees and laity who are responsible for managing congregational funds will be covered by the insurance policy on the facility.

D. RECEIPTS

1) Annual Pledge Drive

Policy:

An Annual Pledge Drive will be conducted to secure pledges for the Operating Fund.

Procedure:

- a) The Board of Trustees will set goals for the Annual Pledge Drive (APD) and communicate said goals to the Coordinator of the APD no later than March 31 of each year.
- b) The APD Team, in collaboration with the Finance Committee and the Board of Trustees, will establish the timeline and review the goals for the pledge drive. This includes communicating changes in the Operating Fund to date that will impact income and expenses in the following year's budget. The timeline shall assure completion of the pledge drive and draft budget no later than October 15. The goals shall be directly related to the mission and identified needs of the congregation.
- c) The Finance Committee/Chairperson shall distribute Budget Request forms to all committee Chairpersons for completion and return by May 1.
- d) The Finance Committee will create a draft operating budget for use during the Annual Pledge Drive. This budget will also include the current year's budget for comparison purposes. Completion of this budget will be presented at the May meeting of the Board of Trustees. The Board of Trustees will review said budget and make suggestions for changes, additions, or deletions. Once the Board of Trustees has approved the DRAFT Operating Budget, it will be sent to the APD Coordinator for use in the pledge drive.
- e) The APD Coordinator will recruit a team of no less than five people, including themselves, to serve the congregation through the coming weeks of the Annual Pledge Drive. The APD Team will communicate the calendar and goals to the congregation once approved by the Board.
- f) The APD Team will determine how to contact members and friends and will recruit and train

volunteers as needed.

- g) The APD Team will make follow-up calls on households who did not complete a pledge card. As the Minister may be aware of financial constraints and pastoral concerns, the APD Coordinator is encouraged to review this listing with the Minister prior to follow-up phone calls.
- h) The APD Coordinator will report the results of the Annual Pledge Drive to the Finance Committee and the Board of Trustees. The Finance Committee will take the results and refine the DRAFT Operating Budget to be presented to the Board of Trustees for approval/rejection at the October Board meeting. Upon approval, the final Operating Budget will be presented to the congregation at the November Annual Congregational Election Meeting.

2) Confidentiality of Pledges

Policy:

Members and friends need to be assured of confidentiality regarding their gifts to the congregation. Everyone engaged in the Annual Pledge Drive is responsible for maintaining confidentiality when discussing or reporting pledge information.

Procedure:

- a) Pledge information will be made available to the APD Coordinator, Minister, and Treasurer.
- b) Pledge records will be maintained in a secure location in the office of the Congregational Administrator.
- c) The Congregational Administrator will record pledges and will send out quarterly statements to each pledging unit indicating the amount pledged and amount paid-to-date.
- d) Once the Annual Pledge Drive is completed, all transactions and records related to the pledges are the responsibility of the Congregational Administrator.

3) Special Events and Fundraisers

Fundraising to benefit the congregation is welcome, but must be coordinated and scheduled with other events to maximize the success of the fundraiser and avoid conflicts with other activities.

Policy:

Existing fundraising events may continue without further approval, however, the Board of Trustees needs to be notified of the date and chairperson as soon as this information is available. This includes the Annual Auction, Rummage Sale, Gallery sales, garden produce and egg sales to benefit the Operating Fund, ArtVenture trips, and Soup Sundays.

From time to time, the Board of Trustees may designate a particular fundraiser to address a congregational need. The procedures for such an effort will be approved by the Board, monitored by the Finance Committee, with results reported regularly to the Board and congregation according

to the approved procedures.

New fundraising events require the approval of the Fundraising Committee, prior to the initiation of any activities related to the event. In the absence of a Fundraising Team, the Treasurer will approve these events. This includes special collections on Sunday, committee fundraising events (apart from Soup Sundays), events where money is collected at the door to defray the costs, and money collected for gifts valued over \$100.

Procedure:

- a) When a new fundraising activity is planned, the person initiating the project completes the appropriate form (see Appendix 3) and gives it to the Fundraising Team coordinator. The form asks for the purpose for the fundraiser, identifies the chairperson of the event, the timeline, the plan for publicity, and the estimated funds to be raised.
- b) If the Fundraising Team has any questions, they will ask the person recommending the new activity attend a meeting of the Fundraising Team to respond to questions regarding the proposal.
- c) The Fundraising Team will approve or deny the request based on the number of recent fundraisers, the need, any perceived conflict with other fundraisers or the missions/values of the congregation, and the application of UUCFW's Policies and Procedures on Fundraising.
- d) The Fundraising Team will inform the Board of current and newly approved activities in their monthly report.
- e) All cash collected must be given to the Congregational Administrator

Policy:

Fundraising at UUCFW is limited to UUCFW groups for the benefit of the church with the exception of fundraising for a specific Social Action Committee project, sponsorship of a particular group by the Social Action Committee, or Third Sunday Collection beneficiary. The children of members may sell products during social hour for their school or Scout group.

The plan and recipients for Third Sunday Collections will be presented to the Board of Trustees at their December meeting for their information and approval. It is understood that these collections will reflect our mission, vision, and the UU principles. In 2014, the Social Action Committee will submit their plans for January-June at the December meeting. The plan for the last half of the year will be presented at the April meeting.

Policy:

Groups collecting money will appoint one person to manage the funds. The group will inform the Congregational Administrator of the person responsible for funds before fundraising begins. Receipts from events are given to the Congregational Administrator for deposit within 48 hours of the event. Receipts from fundraising are given to the Congregational Administrator as received.

Procedure:

- a) At or immediately following an approved event, cash is counted by the assigned representative(s). The amount of cash is entered on a cash count slip, signed by both counters.

- b) Cash, checks, and cash count slips are sealed in an envelope which is given to the Congregational Administrator.
- c) Deposits are credited to approved events, or to the sponsoring team/committee if it is intended as a fundraiser.

Policy:

Funds received as a result of a special event, are disbursed upon request and charged to the appropriate budget line item. No expenditures are to be paid out of collected cash.

Procedure:

- a) An expense reimbursement form, with receipts or invoices attached, is submitted to the Congregational Administrator.
- b) The Congregational Administrator reviews the expense reimbursement form for completeness, then prepares a check.
- c) The expense will be charged to the approved event or the sponsoring team/committee.

Policy:

Funds received as a result of fundraising activities for a particular committee are disbursed upon request and charged to a non-budgeted flow through account (i.e., “designated fund”). At no time may the balance in the flow-through expense account exceed the balance in the flow-through income account.

Procedure:

- a) Team/Committee chairperson or designee submits authorized receipts and expense reimbursement form to the Congregational Administrator, authorized by the team/committee chairperson.
- b) The Congregational Administrator reviews the expense reimbursement form for completeness, then prepares a check, mailing or giving the check to the payee as appropriate.
- c) Account charged is the flow-through expenses account for the specific team/committee,

4) Grants and Award Applications

Policy:

Individuals/committees must secure approval from the Board of Trustees prior to submitting any application for a grant or award. This will insure that the Board has considered the obligations and implications of the grant or award to the congregation.

5) Donations

Policy:

All bequests and major donations must be formally accepted by the Board of Trustees to insure that the congregation does not obligate itself in a manner that cannot be sustained or isn't within the plans of the membership. Donors are discouraged from designating specific uses for their

contributions. In order to maintain maximum flexibility and the integrity of long-term planning, efforts will be made to minimize the restrictions a family or individual wishes to make as a condition for their donation.

Procedure:

- a) Following Board acceptance, the family or donor will be sent a letter of appreciation and informed of the Board's plan for the gift.

Policy:

Members and friends who donate their time to the church cannot expect payment for it unless pre-approved by the Board.

Policy:

Donations of art pieces, durable goods, or landscape items require the evaluation of the appropriate committee Chairperson, the Minister and/or the Board prior to the acceptance. This evaluation will consider the suitability of the object for the facility or grounds, the congruence of the gift with the congregation's mission and the existing facility and grounds plan, the quality of the object, and the commitment the congregation makes in accepting the gift.

Procedure:

- a) The donor must provide the following information for accepted items: Donor's name and address, description of item, name of artist (art only).
- b) The donor understands that the accepted item becomes the property of the church and the church may sell or donate the item at a later date.

6) Restricted Cash Gifts

Policy:

Cash or checks received for specific, non-budgeted items must be approved by the Board prior to acceptance. Funds received for a specific purpose are to be considered in addition to any operating or building pledge previously made by the donor. No part of an operating or building pledge may be deemed restricted for a specific purpose or budget line item.

Procedure:

- a) An offer of cash funds which are to be restricted for specific purposes is presented at a meeting of the Board. Following discussion, the Board votes whether to accept the offer. The Board must decide if the item or cost is appropriate for the congregation and in line with congregational policies, mission and goals.
- b) A representative of the Board may approach the donor to request that the funds not be designated for a specific use.

Policy:

No solicitation of cash or checks for restricted use or specific items may be made without prior approval of the Board.

Procedure:

A request to solicit funds for restricted use is presented at a meeting of the Board. Following discussion, the Board votes to approve or deny the request.

7) Stock**Policy:**

Stocks will be sold as quickly as possible. The Congregational Administrator will be directed to use the congregation's brokerage account with the current bank. **Note: This does not include stocks held in the Endowment Fund.**

8) Non-Cash Gifts**Policy:**

Cash contributions with a fair market value of \$500 or more must be approved by the Board of Trustees. Exception: Items intended to be sold at the Annual Auction or Rummage Sale may be accepted by the committee in charge without approval of the Board.

Non-Cash contributions with a fair market value of under \$499 require a decision from the committee or staff member who would use or sell the item.

- a) Items deemed unacceptable should not be brought to the UUCFW. This includes items that are not in good working condition or require repair.
- b) Accepted items may be used here by the UUCFW, sold at the Annual Auction or Rummage Sale, or donated to a local charity.

Procedure:

- a) A "Form for Receipt of Non-Cash Contributions" must be completed and left with a staff member in the church office. This will help the Board properly consider your prospective donation and manage our limited storage space.
- b) An offer of a Non-Cash Contribution with a fair market value of \$500 or more is presented at a meeting of the Board of Trustees. Following discussion, the Board votes whether to accept the offer.
- c) If accepted by the Board, the Congregational Administrator prepares a written acknowledgement of the item which states:
 - i. A description (but not the value) of the donated item
 - ii. That the donor did not receive any goods or services in return for the donated item
- d) The Congregational Administrator will send the written acknowledgement for items received.

9) Regular Sunday Collections**Policy:**

One regular collection is taken at each Sunday service.

Procedure:

- a) Ushers from the congregation pass the collection basket. At the end of the Worship Service, the ushers take the offering to the office.
- b) Immediately following service, the two ushers count the cash. The total for cash is entered on a cash count slip, signed by both counters.
- c) All checks and cash and the cash count slip are placed in a bank bag and immediately turned over to the Congregational Administrator for recording and further processing.
- d) Deposits are to be made on a timely basis by the Congregational Administrator.

10.) Special Collections

Policy:

Special collections are taken only with permission of the Board of Trustees.

Procedure:

- a) Any member of the congregation, including the Minister, who wishes to conduct a second, special collection, presents the request at the meeting of the Board of Trustees during the month prior to the month of the special collection. The request should be made via the Monthly Board Report by the appropriate committee/staff.
- b) The Board votes to approve or deny the request.

11.) Sale of UUCFW Property

Policy:

Art items may be sold through the Langhinrichs Art Gallery. UUCFW receives 25% from the sale of each item. We do not collect 7% Indiana sales tax.

Procedure:

- a) Gallery representative collects payment from person making purchase of gallery items and submits payment to the Congregational Administrator.
- b) The Congregational Administrator processes payment to the artist per the pre-arranged agreement.
- c) UUCFW's percentage of the sale is added to the Gallery account.

Policy:

Unneeded items owned by UUCFW may be sold after the Board, committee or staff member who is responsible for the item determines there is no need for the item. This may include items donated to the church.

Procedure:

- a) The person recommending the item be sold sets a minimum price.
- b) The Congregational Administrator lists the item for sale in the appropriate venue.

E. DEPOSITS

Policy:

The Congregational Administrator deposits receipts in a timely manner.

Procedure:

- a) The Congregational Administrator makes a copy of every check.
- b) The Congregational Administrator ensures that every check is stamped for deposit only.
- c) The Congregational Administrator completes deposit slip and takes deposit to bank.
- d) The Congregational Administrator records the deposits in the computer financial software package, prints the detail list that lists each payer, amount and any special purpose of the check, if it is not a pledge check.
- e) The Congregational Administrator attaches to the cover sheet
 - i. UUCFW copy of deposit slip
 - ii. any signed cash count slip for cash collected by others
 - iii. copy of any other information submitted with receipts that will assist in entering of receipts into computer.

F. EXPENDITURE POLICIES

Committee Expenditures

Policy:

Committees will be engaged in the financial life of the congregation.

Procedure:

- a) Committee chairpersons will provide input to the Finance Committee for the preparation of the budget based on the committee's short-term and long-range plans via their Budget Request Form in May of each year.
- b) Requests for committee funding must be accompanied by details of the planned expenses and priorities for funding.
- c) After the congregation approves the budget, the Committee chairpersons will be informed of their final budgets by the Treasurer.
- d) Committees will receive monthly budget reports from the Congregational Administrator.
- e) Committee expenses cannot exceed their budget, however, in rare occasions, the Finance Committee may approve small budget overages.
- f) Expenses incurred by a committee must be approved by the committee chairperson on the Payable Request form and submitted to the Congregational Administrator for payment.

Regular Bills

Policy:

Accounts are paid regularly, with no duplication, and within the approved budget.

Procedure:

- a) Bills accumulate in the Congregational Administrator's file as they are received in the mail during the week. A voucher is completed and signed by the appropriate committee Chairperson if required.
- b) The Congregational Administrator reviews all bills for payment and analyzes cash available.
- c) The Congregational Administrator indicates on the face of the invoice, or on an attached Payable Request Form, the account to be charged.
- d) The Congregational Administrator prepares the check.
- e) The Congregational Administrator attaches to the check the invoice and any other supporting information.
- f) The Congregational Administrator gives the batch of checks to the Treasurer, Vice President, or President for signature.
- g) The Treasurer (or Vice President/President) reviews the check request to ensure it is for a valid expense. Expenditures which exceed the approved budget must be approved by the Board of Trustees prior to payment.
- h) The Treasurer returns the check packet to the Congregational Administrator who mails/distributes the checks and files check packets.

Reimbursement**Policy:**

Reimbursements are made on a regular schedule for properly authorized expenditures.

Procedure:

- a) An expense reimbursement form (Payable Request Form) approved by the committee chairperson, and with receipts attached, is submitted to the Congregational Administrator.
- b) The Congregational Administrator reviews the expense reimbursement form for completeness, then prepares a checks as in Section 2, Steps d-h above.

Check Signers**Policy:**

Every request for payment is subject to review and approval by the Treasurer acting on behalf of the Board of Trustees. This does not include payment requests by committees that fall within an approved committee budget line item.

Procedure:

- a) The following are designated as authorized check signers: Congregational President, Congregational Vice President, and Treasurer.
- b) The Treasurer must use his or her best judgment in determining the appropriateness of a particular request for payment.

- c) The Treasurer cannot unilaterally refuse to pay and expense, but will bring any questionable payment requests to the attention of the Board of Trustees. The vote of the Board will determine the final disposition of any questioned payment requests.

Petty Cash

Policy:

There is a \$50 Petty Cash account, managed by the Congregational Administrator.

G. BANK RECONCILIATIONS

Policy:

The banks accounts are reconciled once each month, within two weeks of receipt of statement from the bank.

Procedure:

- a) The Congregational Administrator receives bank statement and reconciles bank accounts through the accounting software package.
- b) Bank Reconciliations are filed in a yearly binder.

H. ACCOUNTING REPORTS

Policy:

Monthly reports are prepared and submitted to the Board of Trustees.

Procedure:

- a) The Congregational Administrator promptly prepares a monthly Profit & Loss statement, year-to-date Profit and Loss statement, and Designated Funds report and submits them to the Finance Chairperson.
- b) The Finance Chairperson prepares the income/expense statement in a format agreed upon by the Board, in time to be presented at the monthly meetings of the Board and Finance Committee.

Policy:

The Treasurer or Finance Chairperson will prepare a biannual financial report to the congregation that provides an update on the status of the financial health of the church. This report is included in the church newsletter and/or website.

I. RECORDS

Policy:

The Congregational Administrator shall preserve financial and membership records, minutes of the Board of Trustees, Congregational Meetings, and other important records.

J. BORROWING FROM BUDGET FUNDS**Policy:**

If the Board of Trustees borrows from a budget fund for purposes other than originally designated, the Board must set a specific repayment schedule to replace the funds as soon as possible. The Board shall not borrow from the Designated Funds.

K. LOANS/MORTGAGES**Policy:**

The Board of Trustees may determine that a loan or mortgage be made to finance a renovation, building project, or repair. Following the Board's vote, the issue will be presented to the congregation for a vote in accordance with the Bylaws.

L. BIDS FOR MAJOR EXPENDITURES**Policy:**

Bids will be solicited for major expenditures at the Meetinghouse.

Procedure:

- a) When expenditures for construction, repairs, maintenance services or contracts, personal services or consulting, or purchases of new or replacement equipment is reasonably expected to exceed \$10,000, the chairperson of the committee overseeing the project, with assistance from committee members and staff as appropriate, shall write specifications for work to be done and solicit at least two, preferably three, bids in writing from vendors.
- b) These bids and explanatory material will be presented to the Board of Trustees who will make the final decision based on: a) cost and b) reliability of the vendor in completing the specified work, including consideration of knowledge of the system and vendor involved.
- c) The Board of Trustees is not required to accept the lowest bid.
- d) If an expenditure exceeding \$1,000 is needed to address an emergency repair or other crisis situation, the requirement for bids is waived. The Board of Trustees must authorize the emergency expenditure at a meeting called by the Congregational President or vote by e-mail on a request by the officer.

M. MINISTER'S BENEVOLENCE FUND**Policy:**

The disbursements will be made by the Minister, with bank reconciliation done by the Congregational Administrator. The Minister will also provide a report to the Board, on a monthly basis, of funds disbursed from this account.

This fund may receive contributions from individuals, an annual special collection, and allocations from the UUCFW budget. In order to insure that individual contributions to the Minister's Benevolence Fund are tax-deductible, no contributions may be designated for the benefit of any particular recipient. Distributions from the Minister's Benevolence Fund may be made by the Minister to provide confidential assistance to church or community members facing emergency financial need. No distribution may be made to the Minister, or to any member of the minister's family, at any time. The Minister shall report to the Board annually all amounts paid out of the fund, listing the dates and purposes of the payments (but not the names of the recipients).

N. FINANCE COMMITTEE CHARTER

Committee Composition

- The committee should consist of at least five members. Experience in bookkeeping, taxes, law, and business is helpful but not required.
- The Chairperson of the committee shall serve no more than three years as Chairperson without a break of at least one year. There are no term limits for committee membership.
- The Congregational Treasurer is a member of the Finance Committee and will regularly attend meetings of the Finance Committee.
- The Chairperson of the Finance Committee will provide an orientation to the committee before new members begin their work. This may be done in a meeting or through print materials.

Meetings:

The committee shall meet monthly and more frequently as deemed necessary. All meetings shall be open to church members.

Oversight Responsibilities:

- Tracking all church finances except for Endowment funds, which are monitored by the Endowment Committee.
 - Setting maximum balance for checking account.
 - Investigating questionable expenditures.
 - Monitoring cash flow to ensure ability to meet financial obligations.
 - Determining procedure for when to authorize accumulated funds to be applied to the debt.
- Monitoring all the church's resources and financial policies under the general direction and oversight of the Board of Trustees. This includes income, expenditures, designated funds and loan arrangements.
- Arranging for audits/reviews of financial records by an independent source.
- Reviewing the church's insurance policies for appropriateness and to protect the church's assets.

- Providing leadership development to the Board of Trustees, especially the Treasurer, on the reports, financial arrangements, and bookkeeping practices.
- Ensuring all financial policies and procedures are followed by laity and staff.
- Reviewing quarterly Scrip reports in April, July, October, and January.
- Monitoring expenses and income from fundraising projects.
- Approving modest budget changes by a majority of committee members.

Budgeting Responsibilities:

- Soliciting input from Minister, Board of Trustees, and Committee Chairpersons regarding budgetary needs for the next fiscal year.
- Drafting the annual church budget, including revenue projections and expenditure estimates, and making the budget information available to the Board and congregation for review, revisions, and approval.
- Preparing the final budget at the conclusion of the Annual Pledge Drive. The Treasurer will present the budget to the Board for final approval.

Planning Responsibilities:

- Planning for the long-term sound fiscal management of the congregation, including capital assets, equipment, staff, supplies, and programs in collaboration with strategic planning/stewardship teams.
- Working with the Buildings and Grounds chairperson to develop a capital fund for major repair and replacement and then approving expenditures from the fund as planned.
- Monitoring loans and planning suitable debt reduction.
- Advising the Board of Trustees on priorities for the church's financial resources.
- Proposing financial policies or revisions as needed.
- Recommending to the Board a plan for use of unexpected funds according to Board and congregational goals and mission.

Reporting Responsibilities:

- Providing a monthly report to the Board of Trustees about the church's finances.
- Providing the Treasurer with the Operating Budget for the Annual Congregational Election and budget meeting in November.
- Provide the congregation with an annual finance report at the Annual Congregational Meeting held in March that includes assets, debts, plans, and the work of the Finance Committee in the past year.

Appendix 1: Donor Form for Receipt of Non-Cash Contributions

The following individual(s) wish to contribute one or more non-cash items valued at \$100 or more to the Unitarian Universalist Congregation of Fort Wayne, in accordance with Financial Policy D. The donor has not received nor will receive any goods or services, in return for the item(s).

Donor(s):

Contact Information:

Phone

Email Address

Description of Items(s); e.g., Art, Appliance, Construction Material, Craft, Educational, Household, Implement, and Tool:

Fair Market Value:

Policy: Non-Cash contributions with a fair market value of \$500 or more must be approved by the Board prior to acceptance by any member of the congregation. However, donations of items which are intended to be resold at the Annual Auction or Rummage Sale events may be accepted by the event committees without prior approval of the Board.

Approved by the Board of Trustees at its meeting on: _____.

Date

By signing below, the donor(s) relinquish any hold on the donation, which becomes the property of the Unitarian Universalist Congregation of Fort Wayne to do with as it sees fit.

Donor or Donors

Date

Congregational President

Date

Appendix 2: Donor Tax Letters (Example)

LETTERHEAD

Date:

Name:

Address:

Dear ...

This letter is an official acknowledgement of your INSERT YEAR gift to the Unitarian Universalist Congregation of Fort Wayne for the following items:

For tax purposes, you are responsible for valuing donation of items other than cash. You may use receipts or other proof of purchase. Please keep this letter with your tax documents as your record of these contributions.

Thank you for your generous gift. It is people like you who make our Congregation what it is today.

Sincerely,

Treasurer, UUCFW

CC: Congregational Administrator

Fundraising Event Form

Please complete all areas of this form and then give it to the Fundraising Team Coordinator or, in the absence of a Fundraising Team Coordinator, to the Treasurer at least two months before the proposed event.

Event Chairperson _____

Other committed committee members:

Purpose of the event:

Event details:

- Date and times
- Audience
- Timeline for event which includes recruiting volunteers, publicity, set-up and tear-down
- Estimated funds to be raised

UUCFW Approved Fundraising Policies that must be followed:

Special Events and Fundraisers

Policy:

New fundraising events require the approval of the Fundraising Committee, prior to the initiation of any activities related to the event. In the absence of a Fundraising Team, the Treasurer will approve these events. This includes special collections on Sunday, committee fundraising events (apart from Soup Sundays), events where money is collected at the door to defray the costs, and money collected for gifts valued over \$100.

Procedure:

- f) The completed proposal form is sent to the Fundraising Team.
- g) The proposed Event Chairperson meets with the Fundraising Team to respond to questions regarding the proposal.
- h) The Fundraising Team will approve or deny the request based on the number of recent fundraisers, the need, any perceived conflict with other fundraisers or the mission/values of the congregation, and the application of UUCFW's policies and procedures on fundraising.
 - The Fundraising Committee informs the Board of newly approved activities in their monthly report.
 - **All** cash collected must be given to the Congregational Administrator.

Policy:

Groups collecting money will appoint one person to manage the funds. The group will inform the Congregational Administrator of the person responsible for funds before fundraising begins. Receipts

from events are given to the Congregational Administrator for deposit within 48 hours of the event. Receipts from fundraising are given to the Congregational Administrator as received.

Procedure:

- d) At or immediately following an approved event, cash is counted by the assigned representative(s). The amount of cash is entered on a cash count slip, signed by both counters.
- e) Cash, checks, and cash count slips are sealed in an envelope which is given to the Congregational Administrator.
- f) Deposits are credited to approved events, or to the sponsoring team/committee if it is intended as a fundraiser.

Policy:

Funds received as a result of a special event, are disbursed upon request and charged to the appropriate budget line item. No expenditures are to be paid out of collected cash.

Procedure:

- d) An expense reimbursement form, with receipts or invoices attached, is submitted to the Congregational Administrator.
- e) The Congregational Administrator reviews the expense reimbursement form for completeness, then prepares a check.
- f) The expense will be charged to the approved event or the sponsoring team/committee.