

First Unitarian Church, South Bend  
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## **Collection of Payment Policy**

**Purpose:** This policy covers the collection of payment from the sale of services or goods. It covers only non-tax-deductible payments at BOT-approved fundraisers or events organized and run by the church or any of its committees, task forces, or other bodies. It covers cash, check, electronic fund transfers, credit or debit card use, and any methods of collecting payments. This policy does not cover tax-deductible collections, special fundraisers or events that do not exchange payments for services or goods, such as the stewardship drive, Sunday collections, pledge installments or direct requests for special collections like repair the roof campaign, restripe the parking lot, etc.

**Created by:** Finance Committee

**Approved by:** Board of Trustees

**Date Approved:** October 15, 2024

### Pathways for Payments and Giving

- The use of our point-of-sale (POS) device will be limited to non-tax-deductible payments.
- The use of online donation portals or Vanco will be limited to tax-deductible donations. Payments for the purchase of goods or services are not a tax-deductible contribution.

### Access to POS Device Accounts

- The Treasurer, Bookkeeper, and Office Administrator will have access to all functions within the POS device account. All three emails will be on the notification list that warns if the account to which money is transferred is changed.
- Limited access will be given to persons trained and approved to use the POS device and to collect money.

### Collecting Payments

- The person in charge of a cash box and/or POS device must have been trained and appear on the current POS Trained & Approved list.

### Event Coordinators

- Coordination of any items listed for sale within the POS device will be requested by the event coordinator at least two weeks in advance of the event and after approval has been given for the event by the BOT.
- Items for sale in the POS system will be updated by the Office Administrator with guidance from the Treasurer and Bookkeeper to maintain consistent descriptions and comments. (Procedure needed TBD)

- All payments will be logged into Other Fundraisers, budget line 145.
- Tracking payments collected by the POS device will be done by date.
- Tracking cash and check payments needs to be handed promptly per the trained procedures. (Procedure needed TBD).
- The event coordinator must confirm that trained volunteers have agreed to be in charge of the collection of payments through the duration of the event. These volunteers' signatures must be included in the request sent to the BOT for approval of the event.
- Persons on the POS Trained & Approved list are volunteers and have not promised to make themselves available. Getting their approval to help is the responsibility of the event coordinator.
- If the event is taking place off church property and will include the sale of goods or services, the request for approval must also include the signature of the Treasurer and BOT President.

#### Controls

- Training is managed by the Assistant Treasurer and/or Treasurer.
- The Assistant Treasurer will maintain a list of persons trained and approved to handle the cash box and POS device.
- The list will be available to the congregation, being kept within the Members area of the website by the church office administrator.
- The person responsible for payment collection should have no other duties to distract them while overseeing the point of sale.
- Two people should be present at the point-of-sale location to allow for breaks so the cash box or POS device is not left unattended, even for short periods. The point of sale can be open to collect cover charges and, shortly after the event start, closed. The timing for the point of sale is up to the event coordinator.
- At the end of the event, the cash must be counted by two trained church members. They will also count the number of checks. Their totals must match; the people must recount until this is the case. They must then place the cash and checks in an envelope and seal it, writing on the outside the total cash and check amounts, the date, and their names.
- The moneys must be given to the Assistance Treasurer, Treasurer, or slipped under the office door as soon as possible. No money should be taken home or carried off the premises.
- The Treasurer will review the POS records periodically, depending on usage, to audit proper record keeping.
- Each sale of an item will include a receipt except for food or drinks.