

FINANCE MINISTRY TEAM

The Finance Team is a Shared Ministry Team as provided under Article VII, Section 2 of the UUCP Bylaws.

Purpose:

The Finance Team is responsible for developing an annual budget for the church and for organizing efforts to meet this budget through the annual canvass, gifts, rental fees, and other fundraising activities. It is also responsible for the counting and deposit of the Sunday morning offering and for recording attendance numbers. It is also to arrange a periodic audit of the books by a committee of members or a certified public accountant.

The Team is responsible for planning and conducting the annual canvass, including any social events associated with the canvass.

The Finance Team is responsible for coordinating all fundraising efforts of the church.

Members:

Pursuant to Article VI, Section 2, Item 1 of the UUCP Bylaws, the newly elected President will appoint the Leader of this Team each year in June. The Leader or (co-Leaders) must be a current Member of UUCP pursuant to Article IV of the UUCP Bylaws. The Leader or Leaders may be requested to attend meetings of the Board in order to present information and make recommendations.

The Leader or Leaders will recruit at least three members of the Team from among the Members and Friends of UUCP, in addition to the Treasurer, and will provide a list of Team members to the Minister, Board Liaison, and Board President. The Minister, Board Liaison, and Board President are non-voting members of this Team.

Meetings:

Meetings will be held as needed to conduct the business of the Team. A summary of the Team meetings will be provided to Team members, Minister, President and the Board Liaison. Team meetings are open to all members and friends, but only Team members may vote.

Responsibilities:

The responsibilities of the Finance Team include:

1. Work with the Treasurer to ensure accurate and complete financial records for the church;
2. After each service, count the offering, prepare the deposit, and record the attendance;
3. Solicit budget requests from ministry teams each year and draft a proposed budget for consideration by the Board and congregation;
4. Inform and encourage Members and Friends about giving options such as bequests and donations of stocks, bonds, and real estate;
5. Plan and conduct an annual canvass;
6. Determine a schedule of fees for rental of the church facilities;
7. Facilitate and coordinate fundraising efforts by ministry teams and individuals within the congregation to maximize returns and minimize conflicts; and
8. Arrange a periodic audit of the books by a committee of Members or a certified public accountant.

Responsibilities common to all Ministry Teams include:

1. Develop and recommend related policies for adoption by the Board;
2. Communicate openly and in the spirit of cooperation with the Board Liaison regarding committee activities and needs;
3. Submit vouchers for payment of committee expenditures to the Treasurer;
4. Maintain appropriate records of expenditures and actions;
5. Create and maintain a Tasks and Procedures Handbook, to facilitate continuity and smooth transitions from year to year;
6. As appropriate, provide information about Team activity to the Communications Committee, which will help publicize the information;
7. In June, prepare and submit to the Board a written report. This report should summarize Team accomplishments and activity, financial records, and suggestions for the incoming Team Leader;
8. Develop budget requests as required for the church year and/or as required by the Board; and
9. Develop and implement processes that continuously improve church operations, health, and finances.

Financial Policies of UUCP

Members' services are donations.

Members and active Friends of the church normally donate their time for the betterment of the church. Payment to members and friends for services (except those performed at their normal places of business) shall be subject to prior approval of the Governing Board.

Ministry Team Spending

Amounts in the budget allocated for a Team or a particular use are to be spent as the Team or relevant group decides by a democratic vote. Although it is recognized that some expenses need to be paid early in the budget year, whenever possible, spending at an even level promotes more manageable cash flow.

When a Team realizes that it may need to spend more than has been budgeted, the need to contact the Finance Team with a request for a change. Such requests are handled on an individual basis by the Finance Team. After approval the request shall be submitted to the Governing Board for final approval.

Purchase may be handled in one of three ways: (a) the Team Leader may make out a voucher requesting a check before purchase of an item; (b) the Team Leader may make out a voucher indicating the amount and person to be reimbursed; or (c) the Team Leader may ask the Treasurer to make the purchase using the church's credit card, PayPal account, or other electronic means of payment.

Donations

Members who purchase items for the benefit of the church and who do not wish to be reimbursed are requested to submit a voucher with "donation" indicated thereon so that we may accurately account for the financial needs of the church.

Stocks donated to the church (as part of a donor's pledge for operating expenses) shall be sold upon receipt.

Per Board policy in minutes of April 12, 2010 Board Meeting: UUCP will not accept any donation that involves an expense. This type of donation will only be accepted with Board approval.

Vouchers

No voucher submitted by an authorized team member shall exceed \$300 unless specifically mentioned in the Budget or approved by the Governing Board.

Vouchers must document the expense, including the name of the vendor or store, the date of purchase, the item(s) purchase, and payment made.

Vouchers submitted for payment will be paid within 30 days of approval. All vouchers for a fiscal year must be submitted within fifteen days of the close of that year; that is, by July 15th. Those submitted thereafter are subject to denial.

Sales Tax

The church is a tax-exempt organization and therefore does not pay sales tax. Persons planning to make purchases on behalf of the church need to have a copy of the tax-exempt certificate in-hand before shopping, as the tax number as well as the address and phone number of the church are needed.

Most vendors or stores require pre-approval before making a tax-exempt purchase. Several local stores or vendors have UUCP on their list of pre-approved tax-exempt customers, as well as several online vendors. Check with the Treasurer or directly with the store before making a purchase.

Records

The Treasurer shall maintain all financial records and documentation of income and expenses in files in the church office. Financial reports, including monthly and end-of-year, shall be kept available for review by any church member in the appropriate binders in the church office.

Records should be stored in hard copy for 7 years, after which time they may be destroyed. It is advised to scan the records for digital storage some time before destruction, but it is not necessary to do so.

Budgeting Process

Each year the Finance Team shall seek input from each Ministry Team and committee within the church for proposals for items to be included in the next year's budget. Using these submissions, the stated priorities of the Governing Board and good management practices, the Finance Team shall prepare a budget to be presented to the Governing

Board for approval prior the annual financial canvass.

After the results of the canvass are known, the Finance Team shall make revisions in the budget as indicated by the canvass results and again submit the budget to the Governing Board for ratification.

At the end of each fiscal year monies left in the Building and Grounds account shall be rolled over into an off-budget account to be used for Buildings and Grounds. Surplus in other budget lines may roll over into off-budget accounts as recommended by the Treasurer and Finance Team and approved by the Board.

Canvass

The annual canvass, usually held in the early spring, is considered the major source of income to meet the budget prepared by the Finance Committee.

Special Gifts

Monies donated to the church as memorials shall be placed in the off-budget Memorial Gifts account, or forwarded to the Trust, and every effort should be made to ascertain whether gifts directed to the church would more appropriately be forwarded to the Trust, based on the donor's intention. Any designation by the donor to a particular fund must be honored; however, in the absence of any preference of the donor, it is traditional to honor the wishes of the decedent's next-of-kin in distributing memorial gifts from the off-budget account.

Fundraising

From time to time there is a need for a fundraising effort to underwrite specific purchases or programs. The purpose and plans for these are to be submitted to the Finance Team and the Governing Board for approval according to the current **Fundraising Policy** and **Fundraising Request Form**.

Cash Handling Procedures

Sunday Collection

Whenever possible, two people will count the cash and checks together in the same room and complete a form totaling checks and cash received that date, as well as the total attendance. The form should be initialed by both people and then the form and the checks turned over to the member of the Finance Team who counts the money and

sorts the funds by pledges and offerings. The checks, cash and deposit should be handled according to the **Sunday Morning Deposit Handling** procedures attached.

Petty Cash

No Team or committee should hold petty cash exceeding \$50. If the amounts grows to more than \$75, the excess should be turned in to the Treasurer. Petty cash kept in the building should be in a locked file cabinet or safe and should be disbursed only upon submission of a written request. The starting balance is reconciled monthly against withdrawals, and the petty cash amount added to as needed. Any removal of petty cash must be explained in writing or by a receipt.

Accountability to Governing Board

The Treasurer should describe to the Board at least annually how the congregation's cash is handled, what safeguards are in place, and what changes should be made, if any. Any irregularities should immediately be reported. This will be reassuring to the congregation's insurance company in the event of a theft or embezzlement.

The Treasurer shall provide the Governing Board monthly summaries of all accounts and on a quarterly basis a full review of income and expenses plus a Balance Sheet.

Accounts Payable

Bills and Check Signing

There must be a bill, invoice, statement, or request for reimbursement for every check written. These should be available for comparison with the canceled checks on an occasional basis. No checks should be signed without documentation of the expense. Line item expenses shall be consistent with the categories as established in the church budget.

Reporting Contributions and Record Keeping

Persons who pledge will receive a semi-annual report on their pledge payments, with the name and phone number of the person to call if there is a discrepancy.

When a new Treasurer is elected, it will be arranged with our bank(s) or other financial institutions for the Treasurer, President, and President-elect to sign checks. The Finance Team shall also arrange an audit of the church books by an accounting professional or a committee of members.

Duties of the UUCP Treasurer

Goals:

1. Protection and management of the church's assets.
2. Responsible recordkeeping which allows us to comply with IRS requirements and standard account procedures; and to provide our donors with confidence that their gifts are applied in accordance with their intention

Duties:

1. Oversee collection and deposit of Sunday collections and other gifts.
2. Pay bills as they are authorized by the Board and Team Leaders responsible for line-item expenditures in a timely manner.
3. Manage bank accounts and other assets.
 - Transfer funds between savings and checking
 - Place unused funds in interest-bearing accounts
 - Advise the Board to request funds from the Charitable Trust, as needed.
 - Ensure that elected Board officers are added as signatories to the Church's accounts at the beginning of each fiscal year.
 - Oversee use of the Church's credit card for authorized purchases
4. Oversee the recordkeeping of the collection and tracking of contributions from people who make pledges and other gifts.
5. Oversee the keeping of the financial records and production of financial statements for the Board.
6. Review the bank reconciliation report and statements in a timely manner, initiating corrections as needed.
7. Oversee the filing of IRS quarterly payroll taxes and year-end W2s and 1099s in a timely manner.
8. Attend Board meetings as a member of the Board. Attend Finance Team meetings as an ad hoc member. Attend other meetings as requested.
9. Assist Finance Team in building a proposed budget for the Board to present to the congregation for each fiscal year.
10. Receive pledges and advise Finance Team during the pledge drive.
11. Renew the Church's tax-exempt status with the State of Florida as needed.

Sunday Morning Deposit Procedures

_____ Collect money

_____ Collection baskets

_____ Red box in drawer

_____ U.S. Mail (check mailbox before service)

_____ Treasurer's mailbox (second from bottom on left)

_____ Coffee kitty (after refreshments)

_____ Any other sources: Sunday Sweets, ticket sales, special collections, etc.
(usually delivered to you by sponsors)

_____ Separate by source (cash offerings, check offerings, cash pledges, check pledges, other sources of income separated by cash/check)

_____ Save all envelopes, notes, etc. for copying.

_____ Stamp the backs of all checks in the endorsement area with large deposit stamp.

_____ Copy all checks, envelopes, and notes. (Instructions for double-sided copying are on the white printer rack in the volunteer office.)

_____ Count cash, separated by source, and enter onto collection sheet.

_____ Count number of checks per source and subtotal amount of checks per source, enter onto collection sheet.

_____ Total all columns and rows on collection sheet.

_____ Fill out information on front of deposit envelope. Be sure to indicate "checking."

_____ Place all monies into envelope and seal. Deposit at a PenAir Branch with night

deposit (9 Mile Rd., Industrial Blvd., Airport Blvd.) or deposit Monday morning.

_____ Clip together all copies and collection sheet (with calculator tape if used) and place in Treasurer's mailbox in front office.

_____ Reusable envelopes may be replaced in basket. Other notes and envelopes can be clipped with collection sheet and given to Treasurer or recycled if already copied.

If you aren't sure where to credit something:

1. Check the list of Pledgers in the drawer to determine whether it's a pledge or offering.
2. Memorial donations: OB 88
3. If unsure, put it in a blank account space and the Treasurer will sort it out later.

FIFTH SUNDAY or other special collections:

Credit all non-pledged cash from collection baskets, and any checks written to UUCP with a 5th Sunday memo to OB 19. If separate collections were taken, credit the non-pledged cash from the first collection to 1200 (Offerings) and everything from the second collection to OB 19.

Any checks written directly to the 5th Sunday beneficiary (or UUSC, UUA, etc.) should be clipped to the collection sheet and given to the Treasurer. **DO NOT DEPOSIT.**

MISC:

If you receive a large check from a financial institution, chances are it needs to be divided among several accounts. Don't worry about where to credit it; just put it on a blank account line and save the top part of the check. If they try to stand over your shoulder and tell you where to credit it all, tell them to send Erin an email and she'll do it.

Don't fret too much about where funds are credited. The Treasurer can sort out just about anything later on.

Budget Line-Item Descriptions

Updated: April 1, 2021

Descriptions of permissible use of funds is meant to be used as a guideline for committee chairs and board members.

* Indicates a line item whose unused balance at the end of the program year rolls over to an off-budget account.

Sunday Services

2101 Sunday Services (Sunday Services Team)

Speakers' fees, honoraria, and travel expenses

2110 Music Team (Sunday Services Team)

materials and expenses related to the music program, such as sheet music

Member Services

2102 Membership (Membership Team)

materials and expenses of the Membership Team, Newcomers Orientations and Membership Sunday events

2308 Leadership Training (Governing Board)

registrations for Leadership School, district and national conferences and Presidents' Convocation; annual Leadership Retreat; other leadership development workshops and expenses

Programs

2102 Membership (Membership Team)

Materials and expenses related to Membership (UUA brochures, etc.)

2103 Adult Education (Adult Explorations Team)

Materials and expenses of the Adult Explorations Team

2105 Website and Publicity (Communications Team)

Costs of hosting and maintaining website, MailPoet supported subscription, etc.

2108 Religious Education materials (Children's RE Team)

Materials and expenses of the Children's RE Team related to providing religious education to the children and youth, other than personnel expenses, but including volunteer appreciation expenses and training for teachers.

2112 Social Justice (Social Justice Team)

Materials and expenses of the Social Justice Team, to include MLK parade expenses, Earth Day and others. Refreshments and materials for workshops, fees and materials related to community activism

2114 Fun and Fellowship (Fund and Fellowship Team)

Materials, refreshments, and other expenses of the Fellowship Committee in support of social events and community-building efforts

2308 Leadership Development (Governing Board)

Expenses related to training and development of lay leadership.

Ministry

2210 Minister, Salary (Governing Board)

2211 Minister, Housing (Governing Board)

2212 Minister, Insurance (Governing Board)

2213 Minister, Pension (Governing Board)

2214 Minister, FICA Reimbursement (Governing Board)

2305 Minister, Professional Expenses (Governing Board)

Materials and expenses related to professional ministry, such as travel and registrations, books and periodicals, dues to professional organizations, specialized clothing, and equipment for the minister's use

Physical Plant

2240 Cleaning Service (Treasurer)

Fees paid to the cleaning service for labor

2241 Security (Treasurer)

Monthly fee for building security service

2242 Lawn Care (Treasurer)

Costs associated with maintenance of church grounds

2404 Utilities (Treasurer)

Cost of water, electricity, trash, gas, and telephone service

***2405 Maintenance and Repairs** (Buildings and Grounds Team)

Materials and expenses related to maintaining, repairing and replacing fixtures and equipment, such as lighting, plumbing, walls, locks, and HVAC components, other than routine cleaning and capital improvements.

***2408 Capital Improvements** (Governing Board)

Replacing, upgrading, or installing new equipment and fixtures of a durable nature, on a planned basis, such as replacing HVAC system or roof, remodeling, or upgrading lighting. This item includes prorated amounts for anticipated improvements.

Church Consumable Supplies

2400 Sanctuary Supplies (Treasurer)

Candles, sand, tea lights, batteries for microphones, etc.

2401 Kitchen Supplies (Treasurer)

Coffee cups, plastic cups appropriate for cold drinks, paper plates, paper napkins, dishwashing detergent, etc.

2402 Janitorial / Cleaning Supplies (Treasurer)

Special vinyl floor cleaner, toilet bowl cleaner, window cleaner, all-purpose cleaner, garbage bags, vacuum cleaner bags, mop heads, etc.

2407 Coffee (Treasurer) (Off- Budget funds to be used)

Coffee for fellowship times: coffee supplies to include filters, sugar, creamer, stir sticks, etc.

2410 Bathroom Supplies (Treasurer)

Toilet paper, paper hand towels, hand soap, etc.

Administrative Expenses

2301 Board Expenses (Governing Board)

Materials and expenses of the Governing Board, such as refreshments, and other materials.

2302 Administrative expense (Treasurer)

Materials and expenses related to operating the church office and office equipment, not including staff, telephone service.

2304 Finance (Finance Team)

Materials and expenses related to maintaining and auditing the church's financial records; materials and expenses related to canvass and fund raising; other administrative expenses of the Finance Team

2403 Insurance (Governing Board)

Insurance premiums for property, commercial liability

2406 Copier expenses (Treasurer)

Expenses related to maintenance of printer/copier and purchase of toner and other supplies.

2600 Fire and Corporate Taxes (Governing Board)

For payment of taxes on donated real estate and fire taxes.

Personnel

2225 CRE Coordinator (Governing Board)

2236 Sunday Musician (Governing Board)

Wages for pianist or other Sunday musician at rate of ~~\$75 per Sun.~~ approved by Sunday Services Team

2250 Childcare (Children's RE Team)

Wages for child care providers

2270 Office Assistant (Governing Board)

Salary for Office Assistant

2275 Social Security Taxes for Office Assistant (Governing Board)

Social Security taxes for salaried staff (office assistant) paid to Dept of Revenue quarterly

2276 Medicare Taxes for Office Assistant (Governing Board)

Medicare taxes for salaried staff (office assistant) paid to Dept of Revenue quarterly

Denominational Expenses

2503 UUA GIFT Program (Governing Board)

Annual congregational dues to UUA

Other

2303 Extraordinary Expenses (Governing Board)

Unpredictable and emergency expenses

2311 Debt Service-Principal (Governing Board)

Principal due to the Charitable Trust or other loaning entities

2312 Debt Service-Interest (Governing Board)

Interest due to the Charitable Trust or other loaning entities.

UUCP Off-Budget Accounts Policy

Adopted September 18, 2007

Updated April 1, 2021

1. All Board-approved monetary donations made to UUCP for a specific purpose (excluding pledges, Sunday offerings, refreshments, those made specifically to the Charitable Trust) will be tracked in off-budget accounts.
2. Existing Off-Budget Accounts. If an off-budget account exists that meets the donor's intent, then the donation will be credited to that account.
3. New Off-Budget Accounts. The Treasurer or Governing Board may create a limited number of new off-budget accounts as needed.

At the time a new off-budget account is created, the Treasurer will:

- develop a description of acceptable uses of funds in the new account; and
- identify which positions/persons are authorized to spend funds from the new account

4. Sunset of Off-Budget Accounts. Off-budget accounts will be considered ongoing, with no expectation of a sunset date, unless a new Off-Budget Account is established to accomplish a discrete goal. In this case, the Treasurer or Finance Team will recommend a date for sunsetting the off-budget account and submit the recommendation to the Board for approval. Once voted upon, the Board will notify Committee Chairpersons or those authorized to access the individual accounts of its decisions. Funds not expended by an account sunset date will automatically be transferred into the current year's general operating budget under "Other Income." An account's sunset date may be revised by mutual agreement among the position/person authorized to access the account, the Finance Team, and the Board.
5. Persons authorized to access Off-Budget Accounts will follow the same procedures as followed by persons authorized to access general operating budget accounts. Specifically, the authorized person will:
 - Be responsible for keeping track of spending from the account so as not to exceed the balance in the account, or for fundraising, not to exceed the amount budgeted for expenditures;
 - Be the only person authorized to sign a voucher requested reimbursement from the Treasurer; and
 - Use vouchers with original receipts attached to request reimbursement.

UUCP Off-Budget Accounts List

3 Coffee:

Funding source: donations to the Coffee Kitty during post-service fellowship.

Authorized uses: purchase of coffee, sweetener, creamer, filters, cups and other coffee-related needs.

Persons who can authorize expenditures: Board, Office Assistant, coffee hour volunteers

4 Social Justice:

Funding source: donations and proceeds of fundraising.

Authorized uses: church activities related to social justice, including but not limited to entry fee and supplies for MLK Day Parade; table fees and supplies for Pride; dues for social justice organizations (JUST Pensacola, UU Justice Florida, etc.)

Persons who can authorize expenditures: Board, Social Justice Team Leaders or designated project leads

5 OB Caring

Funding source: donations and proceeds of fundraising.

Authorized uses: church activities related to caring, including but not limited to purchase of greeting cards and postage, other gifts or gestures of caring

Persons who can authorize expenditures: Board, Caring Team Leaders or designated project leads

8 Member Assistance:

Funding source: donations and proceeds of fundraising.

Authorized uses: disbursement directly to Members who request funds. Funds are traditionally disbursed in amounts about \$200-\$300, with a limit of one request per household in a 12-month period. Disbursements are at the discretion of the Minister. Disbursements are to be kept as confidential as possible, but with Minister informed of request and provided with documentation of transactions.

Persons who can authorize expenditures: Board, Minister

9 Music Fund:

Funding source: donations and proceeds of fundraising.

Authorized uses: church activities related to music, including but not limited to payment of professional musicians for service or special events; purchase of sheet

music or rights to music use; maintenance of church-owned instruments or equipment.

Persons who can authorize expenditures: Board, Sunday Service/Music Team

10 CRE:

Funding source: donations and proceeds of fundraising

Authorized uses: church activities related to youth activities and the CRE program

Persons who can authorize expenditures: Board, CRE Coordinator, CRE Team Leaders or designated project leads

11 Child Care:

Funding source: Leftover funds from a previous project. No current plans to replenish

Authorized uses: Payment of childcare provider

Persons who can authorize expenditures: Board, CRE Coordinator

12 Building & Grounds:

Funding source: Surplus left in Operating Budget (2404, 2405, and 2408); donations and proceeds of fundraising.

Authorized uses: serve as a savings account for major repairs, upgrades, or maintenance projects for building and grounds

Persons who can authorize expenditures: Board, Buildings & Grounds Team Leaders or designated project leads, Safer Congregation Team Leaders or designated project leads

13 Memorial Garden:

Funding source: donations and proceeds from non-Member memorial name plate purchases. Receives funds from Charitable Trust for Member memorial name plates.

Authorized uses: Including but not limited to payment of contractors for work to maintain Memorial Garden; supplies used in maintenance of Memorial Garden; purchase of Member and non-Member name plates

Persons who can authorize expenditures: Board, Caring Team or designated project leads, Buildings and Grounds Team or designated project leads

19 5th Sun & Guest At Your Table:

Funding source: Donations and proceeds of fundraising.

Authorized uses: Disbursement of donated or raised funds to recipient of 5th Sunday offerings, Guest at Your Table, Staff Holiday Gift, etc. This is a pass-through account, and balance should always return to zero. Purpose of donation should be noted and tracked.

Persons who can authorize expenditures: Board, Minister, Social Justice Team Leaders or designated project leads

20 Refundable Deposits:

Funding source: Receives refundable deposit portion of rental payments

Authorized uses: There is no authorized use outside of return to renter after event and upon approval of Event Host or Rental Coordinator. Renter may direct funds be converted to a donation, at which time funds should be disbursed to Operating Budget Line 1600 (Other Income). Payor should be noted upon deposit. Balance should return to zero; any persistent balance should have note attached regarding eventual disbursement.

Persons who can authorize expenditures: Board, Rental Coordinator or designated Event Host.

21 Aesthetics

Funding source: Donations and proceeds of fundraising

Authorized uses: Expenses related to cosmetic improvement or repair of church. Reactivated in 2019 to hold funds for new sign on Pensacola Blvd.

Persons who can authorize expenditures: Board, Buildings & Grounds Team Leaders or designated project lead

22 Leadership Development

Funding source: Surplus in Operating Budget (2308); donations or proceeds of fundraising

Authorized uses: Payment of tuition, travel expenses, supplies or other expenses related to leadership training or experiences

Persons who can authorize expenditures: Board

23 Extra-Ordinary

Funding source: Surplus in Operating Budget (various), as designated by Board.

There is no tradition of regular funding

Authorized uses: Unexpected expenditures

Persons who can authorize expenditures: Board

24 Insurances Bldg, Wind, etc.

Funding source: Surplus in Operating Budget (various), as designated by Board.

There is no tradition of regular funding

Authorized uses: Payment of insurance premiums when there is a projected shortfall in the Operated Budget to cover expenses

Persons who can authorize expenditures: Board

25 Seed Money for Events

Funding source: Surplus in Operating Budget (various), as designated by Board.

There is no tradition of regular funding

Authorized uses: Expenditures related to church-sponsored events when expenses cannot be paid out-of-pocket and reimbursed.

Persons who can authorize expenditures: Board, sponsoring Team Lead or designated project lead for event

26 OWL Classes

Funding source: Donations and proceeds of fundraising; class tuition payments

Authorized uses: Expenses related to provision of OWL classes, including textbooks and other supplies

Persons who can authorize expenditures: Board, CRE Team Leaders, OWL program leads

27 OWL Training

Funding source: Donations and proceeds of fundraising

Authorized uses: Expenses related to the training of teachers in the OWL program

Persons who can authorize expenditures: Board, CRE Team, OWL program leads

28 Ministerial Development Projects

Funding source: Surplus in Operating Budget (various), as designated by Board.

There is no tradition of regular funding

Authorized uses: Expenditures related to Ministerial projects, training, or other expenses not normally included in Operating Budget. This account currently holds funds that became surplus because the Minister's Letter of Agreement spans August-July rather than July-June. Remaining funds are intended to supplement the last month of compensation due the Minister if she remains until the end of a contract year. Other expenditures as approved by Board

Persons who can authorize expenditures: Board

29 OWL Student Scholarship

Funding source: Donations and proceeds of fundraising

Authorized uses: Expenses related to providing discounted tuition or tuition-free instruction to students in the OWL program

Persons who can authorize expenditures: Board, CRE Team, OWL program leads

30 Administrative

Funding source: Previous project. No plans to replenish funds

Authorized uses: Expenses related to the running of the church office

Persons who can authorize expenditures: Board, Office Administrator

32 OWL Trainer Scholarship

Funding source: Donations and proceeds of fundraising

Authorized uses: Expenses related to the training of teachers in the OWL program

Persons who can authorize expenditures: Board, CRE Team, OWL program leads

34 Insurance Proceeds

Funding source: Proceeds of insurance claim for burglarized storage shed in 2017 or other insurance claims as needed in future

Authorized uses: Expenses related to the replacement of stolen items, shed or for expenses related to future insurance claims if needed

Persons who can authorize expenditures: Board, Buildings & Grounds Team Leaders or designated project leads

35 Membership

Funding source: Surplus from previous project. No current plans to replenish

Authorized uses: Expenses related to providing educational and/or promotional materials for the church or Unitarian Universalism, expenses related to membership recruitment, appreciation, or retention.

Persons who can authorize expenditures: Board, Membership Team or designated project leads

36 Kitchen Fund

Funding source: Donations and proceeds of fundraising

Authorized uses: Expenses related to physical upkeep and maintenance or upgrade and improvement of the church kitchen. (Not to be used for items that are covered in the Operating Budget under Line 2401.)

Persons who can authorize expenditures: Board, CRE Team, OWL program leads

38 Transfer to Trust:

Funding source: Donations intended for Trust but given to Church (or the Church is on the check)

Authorized uses: Transfer to Trust only (probably via check unless we eventually are able to transfer electronically)

Persons who can authorize expenditures: Board, Treasurer

86 Transportation Fund:

Funding source: Donations and proceeds of fundraising

Authorized uses: Expenses related to assisting Members with transport to and from church service or church-sponsored events in the circumstance that transportation problems will keep that Member from participating in services or events.

Persons who can authorize expenditures: Board, Transportation sub-committee of the Finance Team

88 Memorial Gifts: This account was created to hold all memorial gifts to the church (not the Charitable Trust). Name of honored deceased should be noted with each entry for tracking. Funds should be disbursed in accordance with wishes of the deceased or next of kin through reasonable efforts to ascertain; otherwise, funds should be disbursed according to needs of church.

All Off-Budget accounts should be marked “inactive” by the Treasurer (1) at the close of the project for which they were created or the sunset date determined by Board, at which time any remaining funds should be disbursed to the Operating Budget Line 1600 (Other Income); or (2) when the balance of the account reaches zero and there is no intent to replenish the funds. (The account may need to remain marked “active” through the fiscal year in which the account was last used in order for its balance to appear on desired reports.). Off-Budget Accounts which have been marked inactive can be re-activated if appropriate.

The following Off-Budget Accounts are assumed to remain active and available for use absent a decision by the Board or Treasurer to terminate activity in the account and

disburse any remaining funds:

- 12 Building & Grounds
- 13 Memorial Garden
- 19 5th Sun & Guest At Your Table
- 20 Refundable Deposits
- 88 Memorial Gifts

Budget Request

Name of Ministry Team: _____

Event or Need	Amount needed (Total for year – show your work)
TOTAL	

Ministry Team Notes:

Finance Team Notes:

Board Notes:

Fundraising Policy

Revisions approved by the Board: 5 January 2022

1. Fundraising proceeds are intended to be included as income in the General Operating Budget. Fundraising may also be used to address financial needs identified by the Board, or in the case of a Capital Campaign, to provide income for a major project of the church as undertaken by the Governing Board
2. All fundraising events conducted in UUCP's name should be sponsored by a UUCP Ministry Team or committee.
3. A sponsoring Team or committee:
 - May engage co-sponsoring Teams or committees;
 - Is encouraged to discuss its request with the Board liaison serving that Team before submitting its request;
 - Must submit a written **Fundraising Request Form** to the Finance Team;
 - Must obtain approval from the Finance Team to conduct a fundraising event;
 - Must provide to the Treasurer a detailed accounting of income and expenses along with monies to be deposited; and
 - Is requested to submit a post-event report to the Finance Team within two months of the event (actual expenses and income, net proceeds, and overall evaluation of the event.)
4. The Finance Team has been authorized to make recommendations to the Board to approve requests to conduct fundraisers in UUCP's name. Any requests that are denied by the Finance Team may be appealed directly to the Board.
5. The Finance Team will review all proposals in a timely manner and consider the following criteria for the event:
 - What is the need for the event?
 - Does the event conflict with other events on the Church calendar?
 - What is the Church's ability to provide the resources necessary to conduct the event?
 - How many events have already been sponsored by the requesting Team or committee?
 - Is the event likely to make money or at least break even?

- Any other criteria deemed relevant on a case-by-case basis.
6. Net proceeds from the fundraising events will be placed in the Fundraising – Non-Auction income line in the current approved Operating Budget unless the fundraiser is in response to a specific financial need identified by the Finance Team or the Board.
 7. A limited number of fundraising events will be considered each year, generally on a first-come, first-served basis. Therefore, sponsoring Teams or committees are strongly encouraged to plan well in advance of the event.

UUCP Fundraising Request for Approval: Helpful Information

Why all the paperwork?

Since 2003 it has been the policy of UUCP's Governing Board to approve all fundraisers, using the Finance Team to screen requests. There are three reasons for this policy: (1) to ensure all church facilities and resources needed by the fundraiser will be available; (2) to ensure there aren't too many fundraisers within too short a period of time (creating contribution fatigue in the congregation); and (3) to make sure the fundraising organizers are able to plan with the benefit of lessons learned by others before them.

Here are some things to think about as you fill in the form:

- 1. Who's in charge?** Is this under the auspices of an existing Ministry Team or is it an ad hoc committee formed for the sole purpose of putting on the fundraiser?
- 2. Designate one person** to be the go-to person for questions by the Board or Finance Team. This person will also coordinate with the Treasurer to authorize expense reimbursements and distribution of the proceeds.
- 3. Brief statement of the purpose** of the event – what are you doing and what is the money for?
- 4. Describe your event** as you envision it, and give lots of detail.
- 5. Facilities** – what space in the church will you need and when will you need it? Think storage of items, rehearsals, set-up for event, food storage and preparation, and where people will be.
- 6. Labor** – who is going to do all the tasks required to pull this off? Volunteers to plan, set up and break down; provision of food and beverage; childcare; custodial labor; office assistance; publicity; etc.
- 7. Budget**
 - What are your up-front expenses?** (Items to be sold, materials, labor, childcare, food and beverage, postage or other publicity costs.)
 - How much do you expect the fundraiser to make?** Show your work. (Number of people expected to attend, purchase, or contribute, times price or amount of

contribution. Be realistic.)

8. How do you expect to pay these upfront expenses? Options include (1) up-front purchase with reimbursement from proceeds after the event; or (2) using seed money from a church account – this money will be reimbursed from the proceeds of the event. You will need the Treasurer’s assistance to use this option.

9. Will you be partnering with any non-UUCP groups? Describe the groups and the nature of the partnership.

10. Publicity – who is your target audience and how are you going to get the word out to them? Free publicity within the church includes our website, our Facebook page, The Light, the weekly email, the weekly Order of Service insert, and pulpit announcements. Be aware, though, that not all of our congregants receive electronic communications, and any postage used for mailing must be paid for from your proceeds. The church office can print a limited number of black-and-white flyers and a *very* limited number of color posters at no charge.

Fundraising Policy

Last revised: July 24, 2021

Approved by the Board: 5 January 2022

8. Fundraising proceeds are intended to be included as income in the General Operating Budget. Fundraising may also be used to address financial needs identified by the Board, or in the case of a Capital Campaign, to provide income for a major project of the church as undertaken by the Governing Board
9. All fundraising events conducted in UUCP's name should be sponsored by a UUCP Ministry Team or committee.
10. A sponsoring Team or committee:
 - May engage co-sponsoring Teams or committees;
 - Is encouraged to discuss its request with the Board liaison serving that Team before submitting its request;
 - Must submit a written **Fundraising Request Form** to the Finance Team;
 - Must obtain approval from the Finance Team to conduct a fundraising event;
 - Must provide to the Treasurer a detailed accounting of income and expenses along with monies to be deposited; and
 - Is requested to submit a post-event report to the Finance Team within two months of the event (actual expenses and income, net proceeds, and overall evaluation of the event.)
11. The Finance Team has been authorized to make recommendations to the Board to approve requests to conduct fundraisers in UUCP's name. Any requests that are denied by the Finance Team may be appealed directly to the Board.
12. The Finance Team will review all proposals in a timely manner and consider the following criteria for the event:
 - What is the need for the event?
 - Does the event conflict with other events on the Church calendar?
 - What is the Church's ability to provide the resources necessary to conduct the event?
 - How many events have already been sponsored by the requesting Team or committee?

- Is the event likely to make money or at least break even?
- Any other criteria deemed relevant on a case-by-case basis.

13. Net proceeds from the fundraising events will be placed in the Fundraising – Non-Auction income line in the current approved Operating Budget unless the fundraiser is in response to a specific financial need identified by the Finance Team or the Board.

14. A limited number of fundraising events will be considered each year, generally on a first-come, first-served basis. Therefore, sponsoring Teams or committees are strongly encouraged to plan well in advance of the event.

UUCP Fundraising Request for Approval

Date of request: _____

Title of Event: _____

Proposed Date of Event: _____

Acceptable alternate dates for event: _____

1. Sponsoring Ministry
Team(s): _____
2. _____
3. Contact person: _____ Phone: _____
4. Purpose of event/benefit to church:
5. Description of event: (Attached separate page if needed)
6. Facilities needed and additional dates and times needed (i.e., if setup or practices are required):

	DATES NEEDED	TIMES NEEDED
Entire Building		
Kitchen		
Conference Room		
Library		
Sanctuary		
Rainforest Room		
Nursery		
Office		
Outdoor/Memorial Garden		
Playground		
Other		

7. Labor needed: Indicate how many you need for each task.

	Volunteers	Paid Labor (How much and for how long?)
Set up and break down		
Food & Beverage		
Childcare		
Custodial		

Office Assistance		
Publicity		

8. Anticipated budget:*
- Expenses \$ _____
- Income \$ _____
- Net Proceeds \$ _____

* Please attach detailed description of anticipated expenses including use of other church resources (i.e. copier or kitchen items).

9. Source and amount of seed money (If needed):

10. Name of non-UUCP groups involved:

11. Publicity Plans:

Endorsements and Approvals

Finance Team Action: _____ Approved _____ Not approved

Comments:

Special Conditions - Approval of this event and requested use for net proceeds is contingent upon the requestor/sponsoring ministry team doing the following:

Net Proceeds credited to:

Operating Budget Fundraising Account: _____

Off-Budget Fundraising Account: _____

Other Off-Budget Account: _____

Other: _____

Board Action: _____ Approved _____ Not approved

Comments:

Distribution:

_____ Sponsoring Ministry Team/Requestor _____ Board Secretary

_____ Finance Team. _____ Other

October 2018

Sales Tax Exemption

Our many wonderful and dedicated volunteers often pick up needed supplies for various programs, to be reimbursed from a church account later. Thank you so much for doing this – it saves time and trouble for all of us. But, please note that as a religious organization, *UUCP does not pay sales tax!* Here is how to make your purchase in a way that will save the church money:

1. If you're ordering something online from a retailer like Amazon or Walmart.com, please just send a link to the item you want to Erin (uucptreasurer@gmail.com) to be ordered through our existing tax-exempt accounts. We can charge our church credit card directly and save you the out-of-pocket expense.
2. If you're shopping at a local retailer, please get a copy of our certificate of tax exemption from Erin first. They are in the church office, or I can email one to you. The certificate can be presented to the cashier – or sometimes at the customer service desk – at the time of the transaction.
3. We already have tax-exempt accounts set up at several retailers around town; even if you get caught without a copy of the certificate, you can ask if we're already in their system.
4. Even if you are paying for something with your own cash or credit card, please be sure to identify UUCP as the customer on any written or online order forms. If we are not identified as the customer, we cannot claim the exemption.

A buck or two at the end of your receipt may not seem like much, but over the course of a fiscal year, it really adds up. Thank you for taking the time to save us the unnecessary expense.

EXPENSE VOUCHER
Unitarian Universalist Church of Pensacola

Date submitted: _____

Make check payable to: _____

Total amount of check: \$ _____

Itemization of expenses: (attach receipts)

Item	Account	Description	Amount
1.			
2.			
3.			
4.			
5.			

Requested by: _____

Authorized by (Signature of Ministry Team Leader or Board Member):

Contact (email or telephone) for requester: _____

To be completed by Treasurer/Bookkeeper:

Bill Number:

Check Number and Date: