

United Church of God Fort Wayne

PO Box 206, Bluffton, IN 46714 • www.UCGFortWayne.org

Darris McNeely, *Pastor*
DarrisMac@insightbb.com

Scott Moss, *Deacon and Board Chairman*
ScottCMoss@AdamsWells.com

Charitable donation guidelines

November 20, 2004

The United Church of God Fort Wayne is a legally incorporated 501(c)3 non-profit organization, registered with the US federal government and the state of Indiana (control number 1995060574). As such, charitable donations are tax deductible in the United States. The CPA firm we have on retainer, Honegger Ringger of Bluffton, Ind., issues donation receipts for the calendar year on an annual basis.

Charitable donations may be made in three specific ways:

Unidentified—These are donations that are sent in without any notations made on the check as to their desired use. They go into our general fund.

Identified—These are donations with a notation on the check that states the intended purpose for the money. Examples would be “assistance fund,” “building fund,” “video projector,” or any other specific use. We will use this money for the purpose noted if at all possible. If circumstances warrant, the money can be used for other purposes as directed by the board.

Restricted—This kind of special donation will only be accepted by action of the board. Due to the extra record keeping necessary to account for restricted donations, the board encourages these be kept to a minimum and made in larger dollar amounts. If circumstances change and the restricted donation cannot be used for the stated purpose, then the board will ask the donor (if at all possible) how to redirect the use of any unspent funds within the UCG Fort Wayne organization. One other option would be for the board to donate that unspent money to another non-profit organization of the donor’s choosing. In no case is a refund possible.

Current practice—Our current practice is to put 20 percent of gross donations into our building fund and 10 percent into our assistance fund. The rest is used to pay current local expenses. Any excess beyond expenses goes toward our set reserve limit, currently \$6,000. The assistance fund currently is capped at a balance of \$3,000. After that we sweep off any remaining funds to the UCGia home office on a monthly basis. This is subject to change as the board directs.

The United Church of God Fort Wayne will honor the spirit and intent of charitable donations as far as possible, of course keeping within any state or federal laws or regulations that may apply.