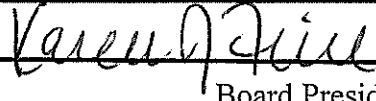




OHEF SHOLOM TEMPLE		Policy and Procedure
Name of Policy:	Annual Membership Commitment and Accounts Receivable Policy	
Policy Number:	Finance – 1011	
Department:	Board of Directors	
Purpose:	The purpose of the Annual Membership Commitment and Accounts Receivable policy is to ensure Congregants have proper notice of annual financial commitments from the Temple, as well as an opportunity to understand the processes for timely collection of fees standards and requirements of the Temple.	
Effective Date:	April 26, 2019	
Last Rev. Date:		

Required Signatures:	 Board President
	 Board Secretary
	 Board Treasurer

Definitions:	
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Policy	<ol style="list-style-type: none"> 1. Congregants agree to an annual assessment for membership as established by the Board, and payments are expected according to an agreed upon arrangement - either monthly, quarterly or annually. Congregants with children in the Religious School and/or Hebrew School also agree to pay those fees on an up-front, annual basis or over not more than 6 months, in each case with the initial billing in June. (See <i>Membership Application</i> page 4 –Appendix A) 2. Congregants unable to pay the full amount for membership must have an approved Dues Adjustment form on file. 3. Congregants who join during the fiscal year are assessed the annual amount and an adjustment is made to prorate the assessment. 4. Congregants are also encouraged to sign up for Autopay, which is either ACH (preferably) or credit card. 5. Bills are sent to each congregant according to their specified statement preference – either mail or email. 6. Each month an Aging Report is run to identify delinquent accounts. Details of the Aging Report are shared at each meeting of the Dues Committee. An overview of the Aging Report is presented to the Executive Committee, Finance & Development Committee, and the Board on a quarterly basis.
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<p>Procedure:</p>	<p>Annual Fees and Adjustments</p> <ol style="list-style-type: none"> 1. Annually, as part of the budget planning process, the Board shall establish a fee structure for Member commitment. 2. Three distinct letters will go out to all Members via email and regular mail notifying them of their annual financial commitment based upon prior contributions; 1) Pillars, 2) full fees payors, and 3) less than full fees payors. 3. All Members that wish to request any reduction to the established fee structure shall annually complete an <i>Application for Dues Adjustment</i>. 4. Completed forms shall be sent to the Executive Director, who will make formal recommendation to the President of the Temple. The report shall be marked “Confidential” when transmitted. 5. The President of the Temple shall make the decision to approve or deny all Applications for Adjustment of Membership Fees. 6. The Executive Director shall draft a payment agreement for approved applications and have the Member sign it. 7. Annually the Dues Committee will review the dues levels of all members in all categories to identify those who have the potential for payment of higher dues. Committee members will make a personal approach to each prospect for a dues increase. <p>Billing and Collections</p> <ol style="list-style-type: none"> 1. <i>First Month</i> - The first of each month, congregants are sent a Billing Statement noting amounts due by the 22nd of the month. Amount due is calculated according to congregant’s billing preference (annual, quarterly or monthly payments). 2. <i>Second Month</i> - If balance is not received by due date, the next bill includes the notice stating, “There is currently a past due balance on your account. Please pay Total Due by the Due Date, or contact our Controller to discuss your account.” 3. <i>Third Month</i> - If the balance is not paid by the 3rd month, a personalized letter is included with the bill. <ul style="list-style-type: none"> • If the payment is not received by Due Date (22nd of the month), staff will call to ask if the statement was received and if payment could be made prior to the month’s end to keep the account current. If staff members can resolve issue, the issue and resolution will be noted in the database. • If staff cannot resolve, the Executive Director will try to resolve issue. • If the Executive Director cannot resolve the issue, it will be referred to Dues Committee. • A subcommittee or task force of the Dues Committee will be tasked with managing dues in arrears three months or more by contacting congregant by phone, email, text or in person. They shall determine the reason for non-payment & explain importance of dues revenue to Temple’s daily operations. • They shall also recommend ACH and arrange for the Temple office to receive voided check.
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	<ol style="list-style-type: none"> 4. If unable to get commitment to bring account current, Dues Committee will be given responsibility to evaluate the circumstances (financial, illness, etc.) and negotiate with the member to make adjustment as deemed reasonable, including a payment schedule if required. In each case, the objective should be to retain the member on a fair and reasonable basis for both the member and the Temple. 5. The Dues Committee will communicate the discussion and agreement in writing to Executive Director with copy to Dues Committee Chair, Temple President & Treasurer and marked "Confidential." The correspondence will be recorded in the congregant's file in the database. 6. If there is no response within 30 days of Dues Committee's efforts to reach congregant following months of unsuccessful attempts to communicate with the congregant (as described above), the Executive Director will review the situation with Clergy. Clergy will review and consider of how this will impact congregant's ability to participate in lifecycle events (a baby naming, wedding, and funeral) and, if applicable, their children's ability to attend Religious School and participate in B'nai Mitzvah and/or Confirmation. The congregant will be sent a letter signed by Rabbi Roz and mailed in an envelope with a Rabbi Rosalin Mandelberg return address. This letter will not discuss the collection of funds but rather express sorrow over the member's termination of his/her relationship with the congregation. This correspondence will be the Temple's last-ditch effort to establish communication with the congregant. 7. If no response to Rabbi's letter within 2 weeks, the congregant will also receive a letter signed by the President and sent certified return-receipt as well as in the regular mail. 8. <i>Quarterly</i> (September, December, March & June) The ED will report a summary status of delinquent accounts to Executive Committee and the Board of Directors
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Related Policies:	
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