



MASTER GARDENER FOUNDATION OF KITSAP COUNTY ELECTRONIC PAYMENT MANAGEMENT POLICY

POLICY

This policy establishes guidelines and describes procedures for managing electronic payments to the Foundation, including those made for donations, tickets, or merchandise. (See the Cash Handling Procedure for instructions for handling cash and checks at an event.) This policy also establishes guidelines for timely reporting of payments to the Board.

GUIDELINES

The Foundation currently has two arrangements by which it receives electronic payments: (1) a PayPal account accessible through the Foundation website that allows individuals to use a credit card to make payments to the Foundation, and (2) a credit card processing method offered by Square, Inc. that allows individuals to make payments to the Foundation at events using their Visa or MasterCard credit cards. The two arrangements are unrelated.

Payments for donations or purchases may be made on the Foundation web site using the PayPal utility. The Foundation's PayPal account is administered by the Treasurer. The PayPal options on the Foundation web pages, such as the Donate button, are handled by the webmaster at the direction of the Board.

On-line purchases using PayPal may be subject to sales taxes which must be paid to the state. Washington's current sales tax law should be consulted prior to offering PayPal purchases.

Credit card payments made at fundraising events are processed using card readers attached to compatible smart phones and tablets. The Treasurer manages this process as described in the Procedures section.

The Treasurer's report presented at the monthly board meeting includes summary data for on-line PayPal receipts and event credit card receipts.

PROCEDURES

PayPal On-line Payments

1. **Account Administration:** The Treasurer administers the PayPal account and makes changes as necessary.
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3. **Transition to New Treasurer:** When the Treasurer changes, the outgoing Treasurer will provide the new Treasurer with the current PayPal password and security question answers. The outgoing Treasurer will coordinate update to the PayPal account business contact name with a PayPal Customer Service Representative and the new Treasurer. The new Treasurer will update the account password and security questions and immediately inform the President and the webmaster of the changes.

4. **Management of Foundation Web Site PayPal Options:**
 - a. *Donations:* The Webmaster will ensure that an option to 'Donate' electronically via PayPal remains on the Foundation web site.

Credit Card Processing at Events:

The Foundation currently uses Square Reader credit card processing devices.

Exhibit: Cash Handling Procedure (September 2018)