



# Board Policy Manual

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# Unitarian Universalist Fellowship of Durango Board Policy Manual

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# **Unitarian Universalist Fellowship of Durango Board Policy Manual**

## **Mission Statement**

The mission of the Unitarian Universalist Fellowship of Durango is to:

- Provide a home for liberal religion, spiritual exploration and personal growth;
- Provide lifespan religious education that draws on multiple sources and explores religious, spiritual, intellectual and ethical questions; and
- Work toward a community of peace, liberty and justice for all.

## **Overview**

The Board of Trustees (Board) of the Unitarian Universalist Fellowship of Durango (UUFD) serves and acts on behalf of the mission. The Board partners with Ministry to lead the congregation and hold it accountable to the mission. The Board governs using concepts of policy-based governance.

In accordance with its bylaws, UUFD practices congregational polity. The members of the fellowship elect the Board of Trustees and call their Minister to service. The Board serves as the governing body, and the Minister serves as the spiritual and administrative leader. The relationship between the Board and the Minister is covenantal and based in mutual trust, support, and kindness.

Using the authority that UUFD has granted through the bylaws, the Board has adopted this Board Policy Manual to provide guidance on its decisions and to document the authority the Board delegates to others. This Board Policy Manual distinguishes two kinds of activity each with its own section: Section A concerns Board governance, and Section B details the authority delegated to Ministry.

The Board Policy Manual contains three types of statements: policies, regulations, and exhibits. Policies identify necessary routine actions. Regulations define how those actions are executed. Exhibits are independent documents related to certain policies or regulations. Regulations are identified by section and number followed by the symbol (R). Exhibits are identified by section, number, and the symbol (E).

Board policies are subordinate to provisions of the bylaws. The policies contained herein supersede and replace any and all prior Board policies. The Board may approve changes to this Board Policy Manual as needed.

# Unitarian Universalist Fellowship of Durango

## Board Policy Manual

### SECTION A – Board Governance

The Board of Trustees of the Unitarian Universalist Fellowship of Durango is the governing entity of the fellowship whose responsibility is to serve the long-term mission of the fellowship. The Board works collaboratively with the staff and other lay leaders to carry out their work within a framework of clearly articulated roles, accountability, and decision-making authority.

#### **A-1 ROLE OF THE BOARD**

The Board of Trustees primarily governs by:

- Discerning and articulating the mission and vision of ministry
- Assuring the development and implementation of a plan with goals to achieve the mission
- Evaluating progress toward the achievement of those goals
- Creating written policies to define and delegate the work of staff, leaders and members who carry out the mission and plan goals
- Monitoring and being accountable for its own work
- Collaborating with staff and lay leaders to achieve the mission of the fellowship

The Board's duty of care requires oversight of the fellowship's human and material resources to ensure they are used for the benefit of its mission. The Board fulfills this duty by monitoring information received through reports from the staff and Board committees, and by evaluating ministry work on behalf of the mission. The purpose of evaluation is to foster excellence in ministry work.

#### **A-1.1 (R) Board Covenant**

The Board of Trustees annually develops and enters into a covenant to honor its commitment to serve the mission of the fellowship for the benefit of its members and the wider world. The covenant of mutual expectations articulates the promises that Board members make including:

- Faithfully attending Board meetings and being on time,
- Arriving prepared for meetings by having thoughtfully read materials in advance,
- Participating fully and respectfully in Board meetings,
- Responsibly sharing the work of the Board, and
- Communicating as needed and with discretion and with one voice about its work.

#### **A-1.2 (R) Board Officers**

Officers of the Board of Trustees shall be elected as required by the Congregational Bylaws, to include: President, Vice-President, Secretary, Treasurer, and at least one

member at large. A description of specific responsibilities of each office shall guide the work of the officer and shall be periodically reviewed and updated.

Background checks will be conducted by the President and/or Minister on all candidates for the Board of Trustees prior to election to office.

In addition to the duties defined in the bylaws, the officers have the following responsibilities:

- The President prepares the Board's agenda, facilitates or arranges for facilitation of Board meetings, and collaborates with the Minister to ensure productive partnership between Board and staff.
- The Vice President assists and substitutes for the Board President upon request.
- The Secretary ensures the safety and accuracy of Board records, including minutes and Board policies. In addition, the Secretary sees that the minutes and Board policies are available for members' review, stored electronically, and hard copies filed in the fellowship office.
- The Treasurer works with staff and Finance Committee leaders as part of financial oversight responsibilities and serves on the Legacy Fund Committee. *(See Appendix for UUFD Treasurer Responsibilities and Division of Financial Tasks)*

### **A-1.3 (R) Vision and Mission Planning**

In collaboration with the Minister, the Board assures that there is ongoing planning and development of work documents to communicate the vision, mission, goals and objectives of the fellowship and its ministry. Plans include strategic directions that describe the most important results the Board intends to achieve through the fellowship's ministry and a process and timeline for achieving those results.

### **A-1.4 (R) Monitoring**

Monitoring reports are distributed to Board members in advance of each monthly meeting. Reports are typically on the consent agenda, but may be placed on the discussion agenda when they require Board action or raise issues of compliance with Board policy. Reports are to include:

- Staff reports provided by the minister to the Board. Reports focus on progress of established ministry priorities and compliance with Board policies;
- Monthly financial statements provided by the Treasurer and Finance Committee which show overall financial performance compared to budget and highlight significant financial or operational issues. Reports are filed and made available to any member of the fellowship who wishes to see them; and
- Quarterly financial statements provided by the Finance Committee which show the overall financial position of the fellowship. These include a complete balance sheet and funds statement, detailed statement of operations, and a statement of cash flows.

### **A-1.5 (R) Board and Minister Evaluation**

Evaluation of progress toward goals and priorities is expected to be part of an ongoing culture of conversation between the Board members and the Minister. However, at least once a year Board members and the Minister will more formally evaluate together their own and one another's contributions to the mission.

The performance evaluation is to be based on the duties and responsibilities of the Board and the Minister, the overall working relationship that exists between the Minister and the Board, and the key annual goals/objectives established in the ministry vision. The Board and the Minister will review together their respective contributions to the fulfillment of the prior year's ministry vision, emphasizing concrete actions to continually improve performance. A written record will be kept of the shared evaluation.

#### **A-1.6 (R) Triennial Performance Review**

Every three years the Board and the Minister together appoint an ad hoc Review Committee of three members held in high esteem by the fellowship and mutually acceptable to the Board and Minister. The Review Committee develops a performance review process and timeline in consultation with the Minister. The performance review process will include input from the leadership teams, committees, and Board to assess the contributions of the Minister and the congregation in forwarding our mission and the goals identified in the Ministry Agreement.

The goals of the evaluation are:

- To call attention to the mutual, relational nature of ministry and the respective responsibilities of all, including the congregation, who contribute to its success;
- To consider how we are doing and identify what is needed from each other and/or from outside resources to better accomplish our mission;
- To help the Minister and the congregation to remain motivated, creative, and flexible; and
- To recognize and celebrate our accomplishments toward achieving our mission.

The Review Committee will provide the Board a written report summarizing findings, key insights, and any recommendations, together with any written comments the Minister chooses to include. A summary of the performance review report will be available to the members.

#### **A-1.7 (E) Ministry Agreement**

The following exhibit is the Ministry Agreement between the Unitarian Universalist Fellowship of Durango and Rev. Katie Kandarian-Morris, signed upon the occasion of her being called by the congregation on March 6, 2016.

## Ministry Agreement

This document will serve as a Ministry Agreement between the Reverend Katie Kandarian-Morris, hereinafter the “Minister,” and the Unitarian Universalist Fellowship of Durango, hereinafter the “Congregation.”

### I. INTENTION

The intention of this agreement is to set forth the responsibilities and obligations of the Minister and the Congregation as we seek to dwell together in peace, to seek knowledge in freedom and to serve human need. It is recognized that no matter how carefully this Covenant is written and observed, the relationship between the Congregation and the Minister must be grounded in open communication, mutual trust, good faith, and open and fair process on both sides.

### II. EXPECTATIONS

#### *Shared Leadership*

The Minister and the Congregation share responsibility for the leadership and ministry of the Congregation. Achievement and maintenance of this collaborative relationship must likewise be shared. It is a relationship of discovery, of both self and other, in a context of mutuality.

The Congregation looks to its Minister for spiritual leadership and initiative, for assistance in setting and articulating its vision, and for professional and inspired performance, and oversight of the Congregation’s programs in collaboration with the Board of Trustees and the Congregation’s committees and teams.

#### *Pulpit and Worship Services*

It is a basic premise of this Congregation that the pulpit is free and untrammelled. The Minister is expected to express his/her values, views, and commitments without fear or favor.

The Minister will be free of Sunday service responsibilities once per month.

The Minister will be responsible for all worship services, including seasonal celebrations and rites of passage, such as weddings, child dedications, and funerals and memorial services except those for which the Sunday Services Committee assumes responsibility.

#### *Services To Persons*

The Minister will serve members in their needs for pastoral care, including crisis intervention and visitation of the homebound, sick, dying, and bereaved, both directly and in conjunction with the Congregation’s own pastoral care program. The Minister will maintain awareness of her/his own limitations, and will refer members for professional counseling and other specialized services as appropriate.

The Minister will provide ceremonial services and counsel to members of the Congregation without fee or honorarium. When such services are provided to non-members, such fee or honorarium may be set by and is the property of the Minister.

*Ministry Agreement p. 1*



*Relationship To Board And Committees*

The Minister will be an ex officio member without vote of the Board of Trustees. The Minister will report to the Board at its regular meeting, bringing to its attention specific concerns as they arise.

The Minister will be an ex officio member without vote of all committees and task forces except the Nominating Committee and Ministerial Search Committee. The Minister will confer at least annually with each committee on how best to assist it. Attendance by the Minister at most committee meetings is welcome but not expected.

*Community Activities*

The Minister is encouraged to act in the community beyond the Congregation on behalf of liberal religious values, and to inform the Congregation of such action through periodic reports. The Minister is authorized to initiate public statements on behalf of the Congregation on issues within the policies or positions of the UUA or this Congregation.

*Relationship To Church Staff*

The Minister is chief of staff for all UUFD staff and ministry teams. The Minister participates in annual staff evaluations and recommends personnel actions to the Board of Trustees. The Board and Minister will jointly decide on hiring, discharging, and changing compensation of church staff.

*Days Off*

The Minister will maintain one day per week free of all Congregational responsibilities and one additional day devoted to study and writing wherein the Minister shall be available only for emergencies.

*Assessment Of The Ministry*

An assessment of the work of the Minister and the ministry of the Congregation as a system will be conducted every three to five years by the Committee on Ministry or a team established by the board as part of a periodic review and renewal of the leadership and ministry of the Congregation.

*Minister and Congregational Conduct*

The conduct of the Minister and the Congregation will be in accordance with the Code of Professional Practice and Guidelines for the Conduct of Ministry of the Unitarian Universalist Ministers Association.

**III. COMPENSATION, PROFESSIONAL EXPENSES, AND BENEFITS**

*Salary and Housing Allowance*

The Congregation will provide to the Minister an annual Salary and Housing (S&H) Allowance of \$ 65,317. Salary and Housing shall be payable monthly on or before the last business day of each month, beginning on July 1, 2016. In lieu of employer's FICA, 7.65% of S&H, will be payable separately directly to the Minister monthly. Annual total FICFICA is \$ 4,997.

*Ministry Agreement p. 2*

### *Professional and Out-of-Pocket Expenses*

The Congregation will reimburse the Minister for professional and Out-of-Pocket Expenses up to \$ 9,000 annually. These reimbursements are payable by request of the Minister. These include, but are not limited to, travel, automobile mileage, lodging, meals, incidentals, conference registration, entertainment, pulpit gowns, books, periodicals, dues, office equipment such as computers, and other continuing education events. It shall be the practice of the Congregation to reimburse such expenses at the maximum rate allowed by the tax laws.

### *Benefits*

The Congregation will provide to the Minister the following benefits:

- A retirement plan contribution will be made on the due date to the UUA Retirement Plan of 10% of S&H for a total of \$ 6,532
- Long-term disability and group life insurance premium of \$ 1,155
- Health and Dental allowance totaling \$2,500 to be paid bi-annually in December and June.

### *Annual Review of Compensation*

The Board of Trustees and Finance Committee shall review the Minister's Salary and Housing Allowance annually taking into consideration such factors as merit in meeting or exceeding expectations, increases in the cost of living, changes in the cost of benefits, and the financial means of the Congregation.

### *Annual Leave*

The Minister will be relieved of all responsibilities and may be absent from the area for a total of eight weeks per year. Four of these weeks will be taken as vacation. During vacation, should an emergency arise requiring the Minister's return, all costs of such return will be borne by the Congregation.

Four of these weeks will be taken as study leave. During study leave, should an emergency arise requiring the Minister's return, all costs of such return will be borne by the Minister.

### *Denominational Service and Continuing Education*

With the specific approval of the Board of Trustees, the Minister may be relieved of all responsibilities and absent from the area for up to four Sundays annually, inclusive of General Assembly, for participation in UUMA chapter, Mountain Desert District, and Unitarian Universalist Association functions and continuing education.

### *Sick, Medical, Disability and Family Leaves*

#### *Sick Leave*

The Minister shall be credited with 10 sick days per calendar year each January 1, and with sick days on a prorated basis at the beginning of the initial partial year. Up to 10 days of accrued sick leave may be carried forward each year, but in no case may the balance exceed 20 days. Sick leave may be used for the minister's illness or for the illness of a member of the minister's immediate family.

*Ministry Agreement p. 3*

#### *Extended Medical Leave*

Should the minister's illness, injury, or disabling condition continue after all accrued sick and vacation leave has been exhausted, the congregation shall place the minister on "Extended Medical Leave." Extended Medical Leave shall not extend beyond the earlier of either the commencement of long-term disability benefits or 90 days following the exhaustion of all sick and vacation leave. Vacation leave does not accrue during this period. During Extended Medical Leave, the congregation shall continue to pay all employee insurance premiums (health, dental, life, retirement, and long term disability) as otherwise provided by this Agreement, and no less than 75 percent of the minister's salary and housing allowance. If the minister recovers and is able to return to work full-time before the earlier of the 90-day period of Extended Medical Leave or the commencement of long term disability benefits, the congregation shall retroactively pay the minister at 100 percent of salary and housing. [see 4.1 for consequent termination]

#### *Disability Leave*

In the event the minister is approved for long-term disability benefits, the congregation will deem the minister actively at work and continue to pay the life insurance premium for an additional six months of transitional disability leave in accordance with the premium waiver provisions of the Group Life Insurance contract. Unless otherwise agreed to by both the congregation and the minister, salary and housing shall not be paid during disability leave.

#### *Family Medical Leave*

After serving for at least twelve months, the minister may take up to twelve weeks of unpaid leave to care for a family member (child, spouse/partner, or parent) with a serious health condition. Unpaid leave should be extended only after all sick and vacation leave has been used. During periods of unpaid leave, the congregation will continue paying premiums for life and long term disability insurance.

#### *Sabbatical Leave*

The Minister shall use sabbatical leave for study, education, writing, meditation, and other forms of professional and religious growth. Sabbatical leave accrues at the rate of one month per year of service, including previous service as Developmental Minister, with leave to be taken after four but before seven years of service. No more than six months of sabbatical leave may be used within any twelve-month period. The dates of the sabbatical plan must be approved by the Board of Trustees at least one year in advance.

The Congregation will continue full salary, housing allowance, and benefits during sabbatical leave. Professional expenses may be adjusted.

Every fiscal year, the Congregation will consider sequestering funds for use in funding the Congregation's additional expenses during the Minister's sabbatical. This sabbatical fund is the property of the Congregation.

In the event of the Minister's resignation, termination, or retirement, unused sabbatical leave is not compensable.

The Minister agrees not to resign from full-time service to the Congregation for a minimum of one year following the end of each sabbatical leave.

The Congregation agrees to take no action on ministerial tenure during a sabbatical leave.

*Ministry Agreement p. 4*

### *Intellectual Property*

All notes, research, sermons, and other products of the minister's work shall be the sole property of the minister.

### **IV. DISPUTE AND TERMINATION**

The term of this agreement is indefinite. It will continue until the Minister provides the Congregation with at least ninety days' notice of intent to resign or retire, or until the Congregation provides the Minister with at least ninety days' notice of intent to dismiss, or until the long-term disability or death of the Minister.

Any dispute concerning the interpretation or performance of this Agreement or its validity or termination shall be solely and finally resolved by arbitration before, and under procedural rules established by a tribunal consisting of one Unitarian Universalist minister appointed by the Minister, one Unitarian Universalist minister appointed by the Congregation's Trustees, and a third individual appointed by the first two arbitrators. The tribunal shall operate under procedural rules developed by the Unitarian Universalist Association's Ministries and Faith Development staff group.

In the absence of a specific provision in the bylaws, a decision to dismiss the Minister shall be by majority vote of all members of the congregation present and eligible to vote at a meeting called for that purpose at which a quorum is present.

In the event that the minister's resignation is negotiated, salary, housing allowance, and benefits will continue for one month per year of service up to twelve months from the date of dismissal, or until the Minister has begun service in another position, if sooner.

The Minister may be dismissed with less than ninety days' notice, and without the severance payments described in Section 4.1 of this Agreement, if the Minister

- is convicted of a felony;
- has her ministerial fellowship with the UUA terminated or suspended;
- is found by the governing committee of the Congregation to have engaged in physically or sexually abusive acts toward a member of the Congregation, a Congregation employee, or a child; or

is found by the governing committee of the Congregation to have grossly neglected her ministerial responsibilities under this agreement and/or to have engaged in activities that bring the Congregation and/or Unitarian Universalism into disrepute in the community.

### **V. AMENDMENT**

The terms of this Agreement may be changed by mutual consent of the Minister and the Board of Trustees, except that increases in Total Cost of Ministry, and changes in sabbatical and termination provisions require the approval of a majority of the Congregation.

This Agreement will be reviewed at least every three years.

This Agreement is subject to the laws of the State of Colorado and the bylaws of the Congregation. It has been drawn, offered, and accepted in the spirit of the Principles and Purposes of the Unitarian Universalist Association.

*Ministry Agreement p. 5*

**VI. OFFER**

This Agreement represents an official offer to the Reverend Katie Kandarian-Morris when the calling of said Minister is approved by the Congregation and accepted by the Minister and shall become final upon the occurrence of all the following events:

- acceptance of this offer by the Minister
- calling of the minister by the Congregation
- acceptance by the Minister of the call.

Date Offer Approved: March 1, 2016

For the Congregation: Teresa Jordan (signature on original document), President

Date Offer Accepted: March 6, 2016

By: Katie Kandarian-Morris (signature on original document), Minister

Date Call Extended: March 6, 2016

For the Congregation: Teresa Jordan (signature on original document), President

Date Call Accepted: March 6, 2016

By: Katie Kandarian-Morris (signature on original document), Minister

### **A-1.8 (R) Annual Budget and Financial Review**

The Treasurer and Finance Committee advise and assist the Board on financial matters. Using data from budget requests submitted for the next fiscal year, the Board develops and submits a proposed operating budget to the fellowship for approval at the annual business meeting. Proposed budgets will be based on the mission and strategic plan currently in effect and the ministry vision. The Board assures that expenditures do not exceed the total budget or deviate materially from established priorities. Upon approval of the budget by the congregation, the funds are authorized to be expended during the fiscal year. In accordance with the bylaws, the Board arranges for an annual financial review. During the next fiscal year the Board reviews that report, makes it available to the members, and considers actions to follow up on any recommendations made in the report.

### **A-2 GIFT ACCEPTANCE**

The Unitarian Universalist Fellowship of Durango solicits and accepts gifts to fund its activities and fulfill its mission. The Board controls and is responsible for receiving and acknowledging all gifts to the fellowship. The solicitation of gifts shall not personally benefit any Board Trustee or the Board's designee in gift solicitation. Gifts will not be accepted that:

- Would result in the fellowship violating its bylaws or applicable state or federal laws and/or regulations,
- Would result in the fellowship losing its status as a tax-exempt organization,
- Are too difficult or too expensive to administer in relation to their value,
- Would result in any unacceptable consequences for the fellowship including harm to its reputation, or
- Are for purposes outside of the fellowship's mission.

*Cross reference: A-5 Conflicts of Interest*

#### **A-2.1 (R) Donor Protection**

All prospective donors are urged to seek the assistance of personal legal and financial advisors in matters relating to their gifts, including the resulting tax and estate planning consequences.

#### **A-2.2 (R) Gift Review Process**

An *ad hoc* Gift Committee, comprised of the combined memberships of the Finance and Stewardship Committees, shall be established to review all proposed gifts to UUFD. The Gift Committee shall consider acceptance or refusal of a gift in a form other than cash or marketable securities, and make a recommendation to the Board to accept or reject the gift. The Gift Committee shall refer prospective legacy donors to the Legacy Fund Committee.

#### **A-2.3 (R) Gift Acceptance Considerations**

***Restricted and Unrestricted Gifts.*** UUFD encourages its donors to make unrestricted gifts to the fellowship. Unrestricted gifts provide UUFD the greatest flexibility to direct resources where they are most needed at any particular time. For that reason, unrestricted gifts are always preferred. UUFD accepts restricted gifts as follows:

- **Purpose-Restricted Gifts:** UUFD will accept gifts restricted as to the purpose for which they can be used when they support activities included in the annual budget or for purposes specified in a special campaign. Gifts for other purposes must be reviewed and approved by the Board.
- **Permanently Restricted Gifts:** The minimum amount for permanently-restricted gifts is \$2500, and such gifts must be reviewed and approved by the Board. Gifts to the Legacy Fund will be invested with the assets already within the Legacy Fund and overseen by the Legacy Fund Committee. Amounts will be disbursed from the Legacy Fund in accordance with the donor's restrictions, if any, and with the Legacy Fund spending policy, which may change from time to time. As with other gifts, disbursements from the Legacy Fund may be unrestricted or purpose-restricted.

*Cross reference: A-4.1 (R) Standing Committees – Legacy Fund Committee*

### **Types of Gifts**

#### **A. Gifts of Cash**

Cash is acceptable in any form. Checks shall be made payable to “Unitarian Universalist Fellowship of Durango” or “UUFD” and shall be delivered to the Office Administrator, UUFD administrative office, 419 San Juan Drive, Durango CO 81301

#### **B. Gifts of Securities**

- Marketable securities shall be transferred to the fellowship's brokerage account which is managed by the Treasurer. Contact the Treasurer for specific instructions. All marketable securities shall be sold upon receipt. UUFD will send the donor an acknowledgment of the gift valued on the day the securities are received.
- Securities for which there is no active market, including not only debt and equity positions in non-publicly traded companies but also interests in LLPs and LLCs or other ownership forms, may be accepted subject to review by the Gift Committee and approval by the Board.

Gifts must be reviewed prior to acceptance.

#### **C. Gifts of Real Estate**

Gifts of real estate may include developed property, undeveloped property, or gifts subject to a prior life interest. Valuation of the gift is the responsibility of the donor. Prior to acceptance of real estate, UUFD shall require an initial environmental review of the property to ensure that the property has no environmental damage. In the event that the initial inspection reveals a potential problem, the fellowship shall retain a qualified inspection firm to conduct an environmental audit. The cost of the environmental audit shall generally be an expense of the donor. When appropriate, a title binder shall be obtained by UUFD prior to the acceptance of the real property gift. The cost of this title binder shall generally be an expense of the donor. Prior to acceptance of the real property, the gift shall be reviewed by the Gift Committee and approved by the Board. Criteria for acceptance of the property shall include:

- Is the property useful for the purposes of the fellowship?
- Is the property marketable?
- Are there any restrictions, reservations, easements, or other limitations associated with the property?
- Are there carrying costs, which may include insurance, property taxes, mortgages, or notes, associated with the property?
- Does the environmental audit reflect that the property is not damaged?

#### **D. Gifts of Tangible Property**

All other gifts of tangible personal property shall be examined in light of the following criteria:

- Does the property contribute to or further the mission of the fellowship?
- Is the property marketable?
- Are there any undue restrictions on the use, display, or sale of the property?
- Are there any carrying costs for the property?

The final recommendation to accept or reject other tangible property gifts shall be made by the Gift Committee and approved by the Board. Unless otherwise agreed with the donor, the property will be sold as soon as practicable. Valuation of the gift is the responsibility of the donor.

#### **E. Legacy Gifts**

- Charitable gift annuities (CGA): UUFD encourages its supporters to consider charitable gift annuities during their lifetimes. The minimum for a CGA is \$10,000. Such gifts can provide lifetime income and income tax deductions to the donor, and support to the Congregation. Donors interested in planned gifts should contact a member of the Gift Committee for more information.
- Other planned gifts: The acceptance of other planned gift instruments, such as Pooled Income Trusts, Charitable Remainder Trusts, and Charitable Lead Trusts are subject to review by the Gift Committee and approval of the Board. Donors interested in making such gifts should contact a member of the Gift Committee for more information.
- Bequests: Donors and supporters of UUFD are encouraged to make bequests under their wills and trusts. Such bequests will not be recorded as gifts to the fellowship until such time as the gift is irrevocable. When the gift is irrevocable, but is not due until a future date, the present value of that gift may be recorded at the time the gift becomes irrevocable.
- Life Insurance Beneficiary Designations: Donors and supporters of UUFD are encouraged to name the fellowship as beneficiary or contingent beneficiary of their life insurance policies. Such designations shall not be recorded as gifts until such time as the gift is irrevocable. Where the gift is irrevocable, but is not due until a future date, the present value of that gift may be recorded at the time the gift becomes irrevocable.
- Life Insurance: UUFD must be named as both beneficiary and irrevocable owner of an insurance policy before a life insurance policy can be recorded as a gift. The gift is valued at its interpolated terminal reserve value, or cash surrender value, upon receipt. If the donor contributes future premium payments, UUFD will include the entire amount of the additional premium payment as a gift in the year that it is made. If the donor does not elect to continue to make gifts to cover premium payments on the life insurance policy, UUFD may continue to pay the premiums, convert the policy to paid-up insurance, or surrender the policy for its current cash value.

#### **F. Other Gifts**

Other more complicated and esoteric gifts – such as remainder interests in property; oil, gas and mineral interests; or bargain sales – may be accepted by UUFD, but only after review by the Gift Committee and approval by the Board. Consideration will be given to the time and costs involved in assessing and structuring the gift before accepting it.



### ***Gift Valuations***

UUFD shall follow accepted guidelines for income recognition and the valuation of gifts such as stock, real estate, personal property, and life insurance that require specific methods of valuation for the protection of both the donor and UUFD. In general, valuation of non-cash gifts for tax purposes is the responsibility of the donor.

### **A-2.4 (R) Responsibilities to Donors**

UUFD will be responsible for good stewardship toward its donors by following these guidelines:

- All gifts will be acknowledged within the required, or otherwise reasonable, period of time.
- Gifts to UUFD and accompanying correspondence will be considered confidential information, with the exception of the publication of donor recognition lists. All donor requests for confidentiality will be honored except as may be required by law.
- Lists or data files including the names of donors or other personal information will not be sold or given by UUFD to other organizations.

## **A-3 SOLICITATIONS**

To help create a more spiritual environment for worship and fellowship, the Board strives to limit the number and occasions of solicitations of the congregation.

### **A-3.1 (R) Budget Requests**

All ministry programs, ministry teams, Board committees, and interest groups will include adequate funding in their annual operating budget requests. Ministry programs and ministry teams will submit their budget requests to the Minister. The Youth Group may supplement their budget allocation with income from sales with prior approval from the Minister.

*Cross reference: A-1.7 (R) Annual Budget and Finance Review*

*Cross reference: B-9 Care for Material Resources*

### **A-3.2 (R) Fair Share Contributions**

The annual operation budget shall include Fair Share contributions to the Unitarian Universalist Association of Congregations (UUA) national, regional, and district divisions, thus limiting separate appeals for these beneficiaries.

### **A-3.3 (R) Sales by Pulpit Guests**

Sales of CDs, books, or other products by pulpit guests shall require prior approval by the Minister. Such sales are restricted to a designated table in the fellowship area or at the rear of the sanctuary, whichever is deemed more appropriate by the Minister. Publicity will be allowed for such events in the printed announcements.

### **A-3.4 (R) Sales by External Entities**

Even if sponsored by a member, sales/solicitations by external entities are prohibited, except the sales of art exhibited in the fellowship's gallery spaces.

## **A-4 BOARD COMMITTEES**

The Board of Trustees may establish Committees to help carry out its responsibilities for discernment, strategy, developing policies, and oversight of the fellowship's human and material resources. At the Board's direction, committees may operate as standing or time-limited bodies. The Board, as a whole, commits to clearly direct all Committees by outlining specific objectives or charges and restrictions. Committee chairs are responsible to and report to the Board, and will perform an annual self-evaluation in conjunction with the Board to ensure their ongoing relevance and effectiveness.

### **A-4.1 (R) Standing Committees**

Standing Committees are established to assist the Board of Trustees in fulfilling its governance responsibilities. The Board and its Committees work in collaboration with the Minister to assure priorities of all Committees are aligned with the mission of the fellowship and implemented responsibly. It is recommended that Committees regularly provide the Board and Minister with copies of minutes of their meetings. The following Standing Committees are established:

- **Building and Grounds Committee.** Assists the Board in protecting its physical assets of facilities and grounds by maintaining and improving the functioning and aesthetics of the interior and exterior of all fellowship property and the landscape. Collaborates with the Board on all building expansion and renovation plans and their implementation.
- *Cross reference: B-8 Care for Members and Guests*
- **Finance Committee.** Assists the Board in its oversight of the fellowship's finances, ensures that routine financial reports are clear and helpful with the appropriate retention of documents and records, coordinates with the fellowship's bookkeeper, and provides overall support to the Board in protecting the fellowship's financial assets. The Finance Committee works with the Board Treasurer to prepare an annual budget for approval by the Board and adoption by the fellowship.
- **Governance Committee.** Helps the Board to focus on its chosen role, to draft policies for Board approval, to train Board members, to arrange annual Board retreat, and to lead the annual Board self-evaluation process.
- **Legacy Fund Committee.** Assists the Board to promote long-term financial sustainability of UUFDF by managing bequests and other legacy gifts made to UUFDF's Legacy Fund.  
*Cross reference: A-2 GIFT ACCEPTANCE*
- **Nominating/Leadership Committee.** Consults with the Board on future leadership needs in light of members who are rotating off the Board and the Nominating/Leadership Committee. Prepares a list of potential candidates for review of the Board and approval by the fellowship at its annual business meeting. Implements leadership development activities within the fellowship.
- **Personnel Committee.** (Placeholder – recommended standing committee) Assists the Board in developing personnel policies, ensuring compliance with applicable laws, and carrying out the staff-grievance process as defined by these policies and regulations. The Committee has no staff management authority and does not participate in supervision or personnel decision-making. When it is necessary to hold a hearing on a staff grievance, the board will appoint an ad hoc committee in each case.

- **Risk Management.** Assists the Board in providing a safe environment for the fellowship and its guests by considering, and making recommendations for, policies and practices that maintain the safety and security of the people, property and overall assets of the fellowship.
- **Stewardship Committee.** Collaborates with the Board, the Minister, and Finance Committee to organize and conduct the annual pledge drive to support the operating budget of the fellowship. The Stewardship Committee periodically analyzes pledging patterns and trends to inform the designs of future funding drives.

#### **A-4.2 (E) Charters of Standing Committees**

## **UUFD Buildings and Grounds Committee Charter**

### **PURPOSE**

The purpose of the committee is to oversee the maintenance, aesthetics and improvements of the interior and exterior of all church property and to implement the Fellowship's existing landscape plan, all in a cost effective manner.

### **TYPE OF COMMITTEE**

Buildings and Grounds is a standing committee that adheres to all the standard committee procedures established by the UUFD bylaws.

### **MEMBERSHIP**

Membership is voluntary and open to anyone with an interest in furthering the goals of the committee and usually consists of five to eight members. The Board of Trustees will appoint a liaison representative. Meetings are open and all are welcome to attend and support committee activities.

### **CHAIRPERSON**

The chair must be a voting member of the Fellowship. The chair is a volunteer, preferably with some familiarity with building maintenance and landscape basics, and is appointed for a one-year, renewable term by the president and approved by the Board of Trustees. The committee chair will report formally to the Board of Trustees in April of each year to present a proposed budget and coordinate plans for the upcoming fiscal year. (Committee chairs should build community by recruiting new committee members and encouraging committee members to prepare for future leadership positions.)

### **ACTIVITIES, DUTIES AND RESPONSIBILITIES**

The Board of Trustees delegates the upkeep of the Fellowship's landscape, grounds and buildings to the Buildings and Grounds Committee. The committee is responsible for maintaining the buildings and grounds and implementing the Fellowship's landscape plan and building plans. This includes designing and implementing a preventive maintenance program that ensures the buildings, grounds and associated equipment are clean, safe, and well maintained.

All current or future plans for work on the buildings or grounds must go through the committee chair, who will coordinate the work of volunteers or hired contractors.

### **AUTHORITY DELEGATED OR RETAINED**

The committee has discretionary use of itemized budgetary allocation for its routine operation. The committee chair will work closely with the Finance Committee and treasurer; tracking expenditures and ensuring funding availability for projects. Use of any capital improvement monies shall be specifically designated by the Board of Trustees to the committee. Plans for future work on the fellowship's property is guided directly by the Long Range Planning Committee in concert with the Buildings and Grounds and Finance Committees, in conjunction with future capital campaigns and, ultimately, the Board of Trustees.

*Building & Grounds Committee Charter p. 1*

### **STANDARD COMMITTEE PROCEDURES**

**Chairs must be a voting member of the Fellowship. They are appointed for a one year, renewable term by the president and approved by the Board of Trustees. Each committee shall meet at least once during the first quarter of the church fiscal year (July-September) to approve a written plan for the new fiscal year to be submitted to the Board of Trustees that is consistent with its charter and supports the mission, vision and goals of the Fellowship.**

**By May 1 of each year, each committee shall prepare an annual progress report to the Board of Trustees.**

**In connection with the preparation of its annual report, each committee shall assess its activities and charter and provide any recommendations to the Board of Trustees.**

**Each year when the Finance Committee is preparing a proposed budget for the next fiscal year, each committee shall be provided an opportunity to submit their request through the Board of Trustees.**

**Primary Author(s): Dawenwalker**

**Approved by the Board of Trustees: Spring, 2012**

## **UNITARIAN UNIVERSALIST FELLOWSHIP OF DURANGO FINANCE COMMITTEE CHARTER**

### **PURPOSE**

The Finance Committee provides oversight of all financial activities of the fellowship to ensure that the financial resources that support a robust program of religious education, social justice and spiritual development are available and expended appropriately. It drafts the annual budget for the fellowship and throughout the year monitors income and expenses. Periodically the committee will recommend to the board revisions in the funds allocated to particular line items.

### **ACTIVITIES, DUTIES AND RESPONSIBILITIES**

Working with the Board of Trustees, the Treasurer and Associate Treasurer, and chairs of all committees, the Finance Committee prepares the annual budget for the upcoming fiscal year (July 1 to June 30). The Finance Committee works closely with the Stewardship Committee to establish the financial goals for the annual stewardship campaign. Then, depending on the outcome of the stewardship campaign, the Committee revises the budget accordingly.

The chair of the Finance Committee presents the revised budget to the Board of Trustees for the Board's approval before submitting it to the congregation at the annual business meeting in May for formal approval. Normally, the chair of the Finance Committee holds a budget hearing for those voting members interested in more detail than can be presented to the annual business meeting. The committee chair, on behalf of the Board, presents the budget to the congregation for its approval.

During the year, the committee monitors the fellowship's income and expenses. The chair of the committee submits a monthly financial report to the board and, working with the treasurer, periodically recommends minor modifications as needed.

### **TYPE OF COMMITTEE**

The Finance Committee is a standing committee that adheres to all the standard committee procedures established by the UUFD bylaws.

### **MEMBERSHIP**

Membership is voluntary and open to anyone with an interest in furthering the goals of the committee.

The committee shall have a minimum of three members. Meetings are open and all are welcome to attend and support committee activities.

### **CHAIRPERSON**

The chair must be a voting member of the Fellowship. The chair is a volunteer and is appointed for a two-year, renewable term by the president and approved by the BOT. Committee chairs should build community by recruiting new committee members and encouraging committee members to prepare for future leadership positions.

### **AUTHORITY DELEGATED OR RETAINED**

The committee is responsible to develop committee policies and procedures. The committee has discretionary use of itemized budgetary allocation for its routine operation. The committee chair will work closely with the Finance Committee and Treasurer, tracking expenditures and ensuring funding availability for projects.

*Finance Committee Charter p. 1*

## **STANDARD COMMITTEE PROCEDURES**

1. The committee shall meet at least once during the first quarter of the church year to develop a plan of action consistent with its charter and that supports the mission, vision and goals of the church.
2. The committee is responsible for assessing its activities and results in relation to its charter responsibilities and the mission of the Fellowship. It shall provide, as needed, financial recommendations to the BOT or Leadership Council.
3. When requested by the BOT, the committee shall report on its activities and results.
4. Each year when the Finance Committee is preparing a proposed budget for the next fiscal year, the committee shall be provided an opportunity to submit their request through the BOT or Leadership Council.

Primary author: Ron Garst, Chair, UUFJ Finance Committee

Date this charter was approved by the Board of Trustees: April 12, 2015

*Finance Committee Charter p. 2*

## **UNITARIAN UNIVERSALIST FELLOWSHIP OF DURANGO GOVERNANCE COMMITTEE CHARTER**

### **PURPOSE**

The purpose of the UUFD Governance Committee is to assist the Board implement its chosen role in support of the mission, vision, and goals of UUFD and to help the Board to maintain high standards of performance.

### **ACTIVITIES, DUTIES, AND RESPONSIBILITIES**

The committee assists the full Board to live up to its role in governance, its meeting practice, and its expectations of Board members.

The Governance Committee duties include:

- Draft policies as requested by the Board for Board approval;
- Work closely with the Board, Minister, Membership Coordinator, Nominating Committee/Leadership Development to identify, recruit, and in particular, train future lay-leaders in the Policy Governance model.
- Assist with training of Board members by:
  - assuring an annual counterpart training session occurs with each incoming Board member meeting with their outgoing counterpart to learn the basic duties of their position,
  - assisting with arrangements for the annual Board Retreat,
  - making arrangements for the annual Vision of Ministry (budget without numbers) work session, and
  - arranging other training sessions as needed;
- Assure the scheduling and completion of regularly occurring Board calendar events, including an annual review of the Board Covenant;
- Assist with the annual Board self-evaluation process;

### **TYPE OF COMMITTEE**

The Governance Committee is a standing committee of the Board and adheres to all the standard committee procedures established by the bylaws.

### **MEMBERSHIP**

Members of the Governance Committee are members of the fellowship with experience or interest in Board governance. The committee consists of at least three (3) members.

### **CHAIRPERSON**

The chair is a volunteer and is appointed for a two (2) year, renewable term by the President and approved by the Board of Trustees.

### **AUTHORITY DELEGATED OR RETAINED**

The committee is responsible to develop committee policies and procedures. The committee has discretionary use of itemized budgetary allocation for its routine operation. The committee chair will work closely with the Finance Committee and Treasurer to track expenditures and ensure funding availability for projects.

*Governance Committee Charter p. 1*



**STANDARD PROCEDURES**

1. The Governance Committee will meet at least once during the first quarter of the church year to develop a plan of action consistent with its charter and supports the mission, vision, and goals of UUFD.
2. The committee is responsible for assessing its activities and results in relation to its charter responsibilities and the mission of UUFD and to provide appropriate recommendations to the Board of Trustees and the Minister.
3. The committee will report on its activities and results as requested by the Board of Trustees.
4. The committee is accountable to the congregation through the Board of Trustees.
5. Each year, as the Board of Trustees is preparing a proposed budget with the Finance Committee, the Governance Committee will be provided an opportunity to submit a budget request for the next fiscal year.

Primary author: Teresa Jordan  
Date approved by the Board: June 23, 2017

*Governance Committee Charter p. 2*

## **UNITARIAN UNIVERSALIST FELLOWSHIP OF DURANGO LEGACY FUND COMMITTEE CHARTER**

### **PURPOSE**

The purpose of the Unitarian Universalist Fellowship of Durango (UUFD) Legacy Fund Committee is to assist the Board of Trustees (Board) in support of the mission, vision, and goals of UUFD. The Legacy Fund Committee assists the Board with promoting long-term financial sustainability by managing bequests and other legacy gifts made to UUFD's Legacy Fund.

### **ACTIVITIES, DUTIES, AND RESPONSIBILITIES**

The duties of the Legacy Fund Committee include:

- Managing the assets in UUFD's Legacy Fund; Legacy Fund assets shall be invested primarily in the Unitarian Universalist Common Endowment Fund (UUCEF). However, to reduce advisor fees and provide better liquidity, up to twenty-five per cent (25%) of the Legacy Fund assets may be invested, with the consent of the Board, into diversified, low-fee investment vehicles.
- Recommending to the Board deployment criteria for Legacy Fund assets;
- Encouraging gifts to the Legacy Fund by identifying, educating, and shepherding prospective donors through the legacy-giving process;
- Recommending to the Board a procedure for acknowledging and recognizing donors;
- Preparing a written report on the state of the Legacy Fund annually and as requested by the Board;
- Directing donors to seek their own professional legal and financial counsel; Committee members shall not give legal or financial advice.
- Adhering to the provisions of the UUFD Gift Acceptance Policy included in the Board Policy Manual.

### **TYPE OF COMMITTEE**

The Legacy Fund Committee is a standing committee of the Board and adheres to all the standard committee procedures established by the bylaws.

### **MEMBERSHIP**

Members of the Legacy Fund Committee shall include the Treasurer, Finance Chair, and other qualified members as appointed by the Board. The committee consists of at least three (3) members.

### **CHAIRPERSON**

The chair is a volunteer and is appointed for a two (2) year, renewable term by the President and approved by the Board.

### **AUTHORITY DELEGATED OR RETAINED**

The committee is responsible to develop committee policies and procedures. The committee has discretionary use of itemized budgetary allocation for its routine operation. The committee chair will work closely with the Finance Committee and Treasurer to track expenditures and ensure funding availability for projects.

*Legacy Fund Committee Charter p. 1*

### **STANDARD PROCEDURES**

1. The Legacy Fund Committee will meet at least once during the first quarter of the church year to develop a plan of action consistent with its charter and in support of the mission, vision, and goals of UUFD.
2. The committee is responsible for assessing its activities and results in relation to its charter responsibilities and the mission of UUFD and to provide any recommendations to the Board and the Minister.
3. The committee will report on its activities and results as requested by the Board.
4. The committee is accountable to the congregation through the Board.
5. Each year, as the Board is preparing a proposed budget with the Finance Committee, the Legacy Fund Committee will be provided an opportunity to submit a budget request for the next fiscal year.

Primary authors: Syl Allred, Tim Miller, Tom Miller, and Mark Swanson  
Approved by the Board: April 17, 2018

*Legacy Fund Committee Charter p. 2*

## **UUFd NOMINATING/LEADERSHIP DEVELOPMENT COMMITTEE CHARTER**

### **PURPOSE**

The purpose of the UUFd Nominating/Leadership Development Committee is to help support the mission, vision, and goals of UUFd by identifying, recruiting, and training future lay-leaders. The Nominating/Leadership Development Committee proposes candidates for service on the Board of Trustees and Nominating/Leadership Development Committee to the membership for election at the annual business meeting in May. The committee may advise the Board of Trustees and Minister on lay-leaders for appointed positions.

### **ACTIVITIES, DUTIES, AND RESPONSIBILITIES**

The committee will collaborate closely with the Board of Trustees and the Minister to identify upcoming board challenges and the scope of talents, passions, and experience to meet future leadership needs.

The committee will inform candidates of the duties and responsibilities of their offices and confirm that nominees will serve if elected.

No later than thirty (30) days prior to the annual business meeting in May, the committee will publish in the fellowship newsletter and post at the meeting place of the fellowship a list of nominations.

At the annual business meeting the committee will recommend a voting member for each expiring board position and for each expiring nominating committee position.

Closely collaborating with the Board of Trustees and the Minister, the committee will design and implement a Leadership Development Program to identify, recruit, and train future lay-leaders.

### **TYPE OF COMMITTEE**

The Nominating/Leadership Development Committee fulfills the bylaws requirement for a standing nominating committee and adheres to all the standard committee procedures established by the bylaws.

### **MEMBERSHIP**

Members of the Nominating/Leadership Development Committee are members of the fellowship elected at the annual business meeting. The committee consists of at least three (3) members as may be fixed by the board. Committee members serve two (2) years each, in staggered terms. No member may serve more than one (1) consecutive term.

### **CHAIRPERSON**

The chair is a volunteer and is appointed for a two (2) year, renewable term by the President and approved by the Board of Trustees.

*Nominating/Leadership Development Committee Charter p. 1*

**AUTHORITY DELEGATED OR RETAINED**

The committee is responsible to develop committee policies and procedures. The committee has discretionary use of itemized budgetary allocation for its routine operation. The committee chair will work closely with the Finance Committee and Treasurer, tracking expenditures and ensuring funding availability for projects.

**STANDARD PROCEDURES**

1. The Nominating/Leadership Development Committee will meet at least once during the first quarter of the church year to develop a plan of action consistent with its charter and that supports the mission, vision and goals of UUFD.
2. The committee is responsible for assessing its activities and results in relation to its charter responsibilities and the mission of UUFD and to provide any recommendations to the Board of Trustees and the Minister.
3. The committee will report on its activities and results as requested by the Board of Trustees and the Minister.
4. The committee is accountable to the congregation through the Board of Trustees and the Minister.
5. Each year as the Board of Trustees is preparing a proposed budget with the Finance Committee, the committee will be provided an opportunity to submit a budget request for the next fiscal year.

Date approved by the Board: June 23, 2017

*Nominating/Leadership Development Charter p. 2*

**UNITARIAN UNIVERSALIST FELLOWSHIP OF DURANGO  
PERSONNEL COMMITTEE CHARTER**

**PURPOSE**

The purpose of the UUFD Personnel Committee is to assist the Board of Trustees to govern by providing information related to personnel issues for the Board's consideration in making Board decisions.

**ACTIVITIES, DUTIES, AND RESPONSIBILITIES**

The Personnel Committee's duties include assisting the Board by:

- Developing recommendations for personnel policies,
- Ensuring compliance with applicable laws, and
- Carrying out staff-grievance process as defined by the personnel policies.
  - When it becomes necessary to hold a hearing on a staff grievance, the Board will appoint a task force in each case.

**TYPE OF COMMITTEE**

The Personnel Committee is a standing committee of the Board and adheres to all the standard committee procedures established by the Bylaws and Board Policy Manual.

**MEMBERSHIP**

Members of the Personnel Committee are members of the fellowship with experience or interest in personnel and human resources. The committee consists of at least three (3) members.

**CHAIRPERSON**

The chair is a volunteer and is appointed for a two (2) year, renewable term by the President and approved by the Board of Trustees.

**AUTHORITY DELEGATED OR RETAINED**

The committee is responsible to develop committee policies and procedures that conform to Bylaws, Board Polity Manual, and the committee charter.

The committee chair will work closely with the Personnel Ministry Team to develop policy positions for the Board's consideration.

The committee has discretionary use of itemized budgetary allocation for its routine operation. The committee chair will work closely with the Finance Committee and Treasurer to track expenditures and ensure funding availability for projects.

The Personnel Committee has no staff management authority and does not participate in supervision or personnel decision-making.

**STANDARD PROCEDURES**

1. The Personnel Committee will meet at least once during the first quarter of the church year to develop a plan of action consistent with its charter and in support of the mission, vision, and goals of UUFD.

*Personnel Committee Charter p.1*

2. The committee is responsible for assessing its activities and results in relation to its charter responsibilities and the mission of UUFD and to provide appropriate recommendations to the Board of Trustees.
3. The committee will report on its activities and results as requested by the Board.
4. The committee is accountable to the congregation through the Board of Trustees.
5. Each year, as the Board of Trustees is preparing a proposed budget with the Finance Committee, the Personnel Committee will be provided an opportunity to submit a budget request for the next fiscal year.

Primary author: Teresa Jordan, Governance Committee Chair  
Date approved by the Board: 12/18/2018

## **UUF D RISK MANAGEMENT CHARTER**

(Name changed from Safety Committee to Risk Management Committee in FY 2013-14)

### **PURPOSE**

The purpose of this committee is to provide a safe environment for liberal religion, spiritual exploration and personal growth for the Unitarian Universalist Fellowship of Durango. The committee will consider the safety and security of our congregation, our sanctuary, Bowman Hall, our grounds, and our financial resources as we develop and recommend policies, procedures, guidelines, and education that protect members of all ages, that are fair to all parts of our community, and that do not impinge upon the peace, liberty and justice of the community we serve. This committee will offer recommendations, advice, and collaboration to the Board and to other committees regarding safety, risk reduction, and risk management.

### **ACTIVITIES, DUTIES AND RESPONSIBILITIES**

- Review current safety procedures
- Identify gaps in safety procedures
- Recommend procedures to close these gaps
- Draft safety policies/procedures for Board review and approval
- Develop recommendations for assigned responsibilities for oversight and periodic training in safety procedures, incident reporting, and response to safety problems

### **Categories of Safety and Security**

1. Core Safety and Security
  - a. Building
    - i. Access and lock up
    - ii. Occupancy levels
    - iii. Gas and electrical
    - iv. Fire prevention
    - v. Kitchen usage, food prep
  - b. Grounds
    - i. Fall prevention
    - ii. Visibility – lighting and landscape
  - c. Personnel
    - i. Hiring practices – background checks
2. Children Safety and Security
  - b. Nursery, RE rooms
  - c. Playground
  - d. Travel
    - i. Vehicle and drivers
    - ii. Parent permission
    - iii. Check in/out
2. Emergency Situations
  - a. Violence
    - i. Active shooter/weapons
  - b. Fire
  - c. Medical
  - d. Evacuation or lock-down
  - e. Weather disaster

*Risk Management Committee Charter p. 1*



4. Safe Congregation
  - f. Sexual abuse, predation
  - g. Assault, harassment
5. Professional/Congregational Misconduct
  - h. Conflict management
  - i. Inappropriate behavior related to safety/security

#### **TYPE OF COMMITTEE**

Safety is a standing committee that adheres to all the standard committee procedures established by the UUFD bylaws.

#### **MEMBERSHIP**

Membership is voluntary and open to anyone with an interest in furthering the goals of the committee.

The committee shall have a minimum of three members. Meetings are open and all are welcome to attend and support committee activities.

#### **CHAIRPERSON**

The chair must be a voting member of the Fellowship. The chair is a volunteer and is appointed for a two-year, renewable term by the president and approved by the BOT. Committee chairs should build community by recruiting new committee members and encouraging committee members to prepare for future leadership positions.

#### **AUTHORITY DELEGATED OR RETAINED**

The committee is responsible to develop committee policies and procedures. The committee has discretionary use of itemized budgetary allocation for its routine operation. The committee chair will work closely with the Finance Committee and Treasurer, tracking expenditures and ensuring funding availability for projects.

#### **STANDARD COMMITTEE PROCEDURES**

1. Each committee shall meet at least once during the first quarter of the church year to develop a plan of action consistent with its charter and that supports the mission, vision and goals of the church.
2. Each committee is responsible for assessing its activities and results in relation to its charter responsibilities and the mission of the Fellowship and to provide any recommendations to the BOT or Leadership Council.
3. When requested by the BOT, the committee shall report on its activities and results.
4. Each year when the Finance Committee is preparing a proposed budget for the next fiscal year, the committee shall be provided an opportunity to submit their request through the BOT or Leadership Council.

Primary author: Donna Nelson, Chair Risk Management Committee

Date initially approved by the Board of Trustees: October 14, 2013

Revised approved by the Board of Trustees: April 12, 2015

*Risk Management Committee Charter p. 2*

## UUFDF STEWARDSHIP COMMITTEE CHARTER

### **PURPOSE**

The purpose of this committee is to organize and conduct the annual pledge drive, as well as any special pledge drives authorized by the Board of Trustees (BOT).

### **ACTIVITIES, DUTIES AND RESPONSIBILITIES**

The Stewardship Committee (SC) supports the mission of UUFDF by 1) seeking the member contributions necessary to sustain a home for liberal religion, spiritual exploration, and personal growth, 2) educating members on the congregation's financial needs and encouraging a culture of generosity, and 3) acting in a manner that fosters inclusion, community building, and respect for all the gifts that members make available to our congregation.

The Stewardship Committee (SC) organizes and conducts the annual pledge drive to support the Operating Budget of the fellowship.

The SC also organizes and conducts any special pledge drives to finance specific, "one-off" needs authorized by the BOT.

The SC coordinates with the Finance Committee (FC), as the FC develops the fellowship's Operating Budget for the upcoming Fiscal Year, to determine the dollar goal for the annual pledge drive.

For special fund drives, the SC coordinates with the committee proposing the special funding need to quantify the dollar goal for such special campaign.

The SC will solicit input from its members, BOT members, the Fellowship Minister, and other members of the fellowship as required to develop, optimize, and discharge its responsibilities.

The SC will vary the nature, elements, and conduct of its funding drives to encourage generosity and interest among fellowship members and friends.

The Chair will recruit sufficient help (team captains, etc.) as needed from UUFDF members to have a successful drive.

The SC will analyze pledging patterns and trends from time to time as necessary to inform design of future funding drives.

Access to individual pledge information shall be adequately controlled, in respect of member's privacy.

Annual pledge drive schedule:

annual pledge drive meetings will be held about every two (2) weeks in the early spring as the campaign is developed and conducted.

the solicitation phase of the annual pledge drive will not exceed three (3) weeks in duration.

Special pledge drive schedule:

The Chair will call an organizational meeting to develop plans for special fund drives.

Representative(s) from the proposing Committee or entity will be encouraged to participate in the special drive.

**Relationship to Finance Committee:** SC Chair(s) are ex-officio members of Finance Committee.

*Stewardship Committee Charter p. 1*

**TYPE OF COMMITTEE**

Stewardship is a standing committee that adheres to all the standard committee procedures established by the UUFD bylaws

**MEMBERSHIP**

Membership is voluntary and open to anyone with an interest in furthering the goals of the committee. Finance Committee Chair is an ex-officio member of SC. The committee shall have a minimum of three members. Meetings are open and all are welcome to attend and support committee activities.

**CHAIRPERSON**

The chair/co-chair must be voting members of the Fellowship. The chair/co-chair is a volunteer, preferably with experience in the field of fundraising in general, and asking for money in particular. The Chair/Co-Chair is appointed for a two-year, renewable term by the president and approved by the BOT. Committee chairs should build community by recruiting new committee members and encouraging committee members to prepare for future leadership positions.

**AUTHORITY DELEGATED OR RETAINED**

The committee is responsible to develop committee policies and procedures. The committee has discretionary use of itemized budgetary allocation for its routine operation. The committee chair will work closely with the Finance Committee and Treasurer, tracking expenditures and ensuring funding availability for projects.

**STANDARD COMMITTEE PROCEDURES**

1. Each committee shall meet at least once during the first quarter of the church year to develop a plan of action consistent with its charter and that supports the mission, vision and goals of the church.
2. Each committee is responsible for assessing its activities and results in relation to its charter responsibilities and the mission of the Fellowship and to provide any recommendations to the BOT or Leadership Council.
3. When requested by the BOT, the committee shall report on its activities and results.
4. Each year when the Finance Committee is preparing a proposed budget for the next fiscal year, the committee shall be provided an opportunity to submit their request through the BOT or Leadership Council.

Primary author: Tim Miller 04/18/2015

Date this charter was initially approved by the Board of Trustees: May 12, 2015

*Stewardship Committee Charter p. 2*

**A-5 CONFLICTS OF INTEREST**

The Board of Trustees carries out its duties with undivided loyalty to the fellowship and its mission. A conflict of interest exists whenever a Trustee, or a Relation of a Trustee, has interests or duties that interfere with, or appear to hinder, the Trustee’s duty of loyalty to the fellowship and its principles.

A Relation is defined as any individual to whom the Trustee is related or with whom the Trustee has a close personal, business, or political relationship, or any corporation or other legal entity, whether for profit or not for profit, that employs the Trustee or in which the Trustee has a substantial ownership interest, or for which the Trustee is an officer or director.

Conflicts of interest arise if:

- A Trustee or Relation of a Trustee stands to gain or lose financially because of a proposed action of the Board.
- A Trustee cannot set aside personal preferences as an individual beneficiary of the fellowship’s services to vote on behalf of the whole fellowship and its mission.
- A Trustee faces any other situation that impairs, or reasonably appears to impair, their independence of judgment.

The Board shall annually require its Trustees to disclose in writing all existing or foreseeable conflicts of interest. Disclosure forms shall be kept by the Secretary and made available to any member of the fellowship who requests to see them.

**A-5.1 (R) Responding to a Conflict of Interest**

If an item of business arises in which any Trustee reports that a conflict of interest may exist, the affected Trustee may withdraw or ask the Board for guidance. In the latter case, the Board (minus the affected parties) shall determine how to handle the situation. Depending on the seriousness of the conflict, possible responses include:

- Disclosure: The Board minutes shall state the nature of the conflict.
- Recusal: The Trustee shall disclose the conflict and withdraw from the meeting while the item is under discussion or voted on.
- Resignation: The Trustee shall resign from the Board.

**A-5.2 (E) Conflict of Interest Form**

<p>SPACE RESERVED FOR CONFLICT OF INTEREST FORM</p>
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## **A-6 DISCIPLINE AND REMOVAL OF TRUSTEES**

The Board of Trustees is responsible for its integrity as a governing body. If there is an appearance of misconduct by a member of the Trustees, or a Trustee fails to uphold the Board Covenant or adopted policies, the Board shall proceed with a process to determine if appropriate disciplinary action or removal of the member from the Board of Trustees is to be taken.

### **A-6.1 (R) Procedure for Discipline or Removal of Trustee**

- If a Board member misses three or more meetings in a twelve-month period, the President of the Board shall notify the Trustee that the question of removal will be placed before the Board. Following discussion with the member in question at the Board meeting, the absences may be excused or a resignation may be requested.
- If there are serious violations of the Board Covenant or adopted policies, the Board President shall notify the Trustee in question of its intent to consider disciplinary action or removal and offer a hearing before the Board. At the conclusion the Board shall vote on any action it will take.
- Pending such a hearing, the Board may suspend a Board member's voting privileges without notice if necessary to protect individuals or the fellowship from harm.

## **SECTION B - Delegation to the Staff**

The Board hereby delegates all of its authority to manage the work and resources of the Church to the Minister as Head of Staff, except as expressly limited by these policies.

### **B-1 SENIOR STAFF TEAM**

The Minister manages the work of the Church in collaboration with a Senior Staff Team. The Senior Staff Team includes the Minister, the Office Administrator, the Director of Faith Formation, the Director of Music, and the Choir Director; all of whom report directly to the Minister. The Board expects the Senior Staff Team, individually and jointly:

- To lead and unify the paid and volunteer staff in directing their efforts toward the fulfillment of the Church's mission and goals;
- To ensure compliance with the bylaws, Board policies, and applicable laws and regulations;
- To uphold a high standard of ethical and professional conduct; and
- To accomplish the goals contained in the Annual Vision of Ministry by developing annual goals for its work as a team.

### **B-2 CHURCH ADMINISTRATION**

The Board hereby entrusts the Minister with management of operational aspects of the Church and with responsibility for staff compliance with its policies.

### **B-3 STAFF ACCOUNTABILITY**

All staff members are accountable to the Minister, who is accountable to the Board for their performance.

### **B-4 GUIDANCE AND LIMITATIONS**

#### **B-4.1 Personnel Decisions**

The Board expects the Minister to take the lead in the selection, hiring, supervision, and discharge of all paid staff.

#### **B-4.2 Existing Non-Senior Staff Positions**

The Minister may replace vacancies in the non-senior staff without formal consultation, although the opinions of relevant lay leaders may be valuable.

#### **B-4.3 New Non-Senior Positions**

New positions are normally created through the budget process. The Minister may create and fill temporary positions, provided that they can be funded within established budgetary limits. Before selecting a candidate for a newly created position, the Minister will consult with relevant lay leaders (for example, collaborators).

#### **B-4.4 Employment at Will**

All paid staff are employees at will, unless the Board approves the terms of a contract that states otherwise.

#### **B-4.5 Discipline and Termination**

Prior to discharging a paid staff member, the Minister will ensure that the decision complies with applicable laws, Board policies, contracts, and the personnel manual. The Minister will promptly notify the Board when an employee has been terminated.

### **B-5 CARE FOR PAID STAFF**

The Church intends to be a fair, ethical, and attractive employer; to achieve high staff morale and productivity; and to protect members of the staff from all forms of injustice and abuse related to their employment.

#### **B-5.1 (R) Supervision and Evaluation**

The Minister will provide an up-to-date job description and complete an annual process of goal-setting and performance review. Individual staff goals and performance reviews are confidential, to be shared only as necessary to support Church decision-making or as required by law.

#### **B-5.2 (R) Compensation and Benefits**

As part of the annual budget process, the Personnel Team will review compensation and benefits for all paid staff and recommend adjustments for the coming year.

### **B-6 MINISTRY TEAMS**

Ministry Teams may be formed by the Minister to help achieve the mission and vision of ministry by managing programs, finances, and operations. Ministry Teams are supervised by and accountable to the Minister.

#### **B-6.1 (R) Evaluation of Ministry Teams**

The Minister will ensure that ministry teams develop, with the Minister, goals supportive of the Annual Vision of Ministry and that their performance is evaluated annually in writing.

### **B-7 PERSONNEL ETHICS**

The Minister will maintain an up-to-date Personnel Manual that complies with all applicable legal requirements. The Personnel Manual will provide adequate policies to give practical effect to the following principles:

- **Nondiscrimination.** The Church does not discriminate because of race, color, age, sex, marital status, sexual orientation, gender identity and expression, disability, national origin or ancestry, economic status, union membership, or political affiliation. Religious opinion and affiliation may be considered only to the extent that it may be a bona fide occupational

requirement or may prevent an employee from being fully supportive of the Church's mission and values.

- **Harassment.** The Church is committed to maintaining a work environment that is free of harassment. Harassment of any kind, including sexual harassment, is absolutely prohibited, and allegations of harassment will be reported and acted upon promptly.
- **Grievances.** The Church intends to protect the right of staff to raise concerns about working conditions without fear of retaliation. A staff member who alleges that the law or Board policies have been violated to their detriment may present grievances to the any Officer of the Church, who will immediately acknowledge the complaint in writing and report it to the Board, which will undertake an investigation and response.
- **Whistleblower Protection.** The Church prohibits retaliation against employees or other persons who in good faith report:
  - A suspected violation of law, such as harassment, fraud, or misappropriation of Church assets;
  - A suspected danger to public health or safety; and/or
  - Suspected violations of these policies. An employee who retaliates against anyone who has made such a report is subject to discipline up to and including termination of employment.

## **B-8 CARE FOR MEMBERS AND GUESTS**

The staff will take all reasonable care to prevent harm to members, guests, program participants, and other people affected by the Church.

*Reference: professional ethics codes of Liberal Religious Educations Association, Unitarian Universalist Music Ministries, Unitarian Universalist Ministers Association.*

### **B-8.1 Health and Safety**

The staff will ensure that all Church programs are safe for participants and staff; that facilities are maintained in a safe, sanitary, and secure condition; that required licenses and inspections are kept up to date; and that hazards are corrected promptly.

#### **B-8.1.1 (R) Smoking**

The Church prohibits smoking of any kind on Church premises or during off-site programs of the Church.

#### **B-8.1.2 (R) Alcohol**

The following pertains to events on the premises of the UUFD and to official UUFD events held on other premises:

- Alcoholic beverages may be served but at no charge to the attendees. Donations may be accepted. Organizations leasing UUFD facilities and planning to serve alcohol must provide evidence of appropriate permit and insurance.



- The serving of alcoholic drinks must be closely monitored by responsible adults to assure that no minors are served.
- When alcoholic beverages are available, attractive non-alcoholic beverages must also be available. Punches should clearly be labeled as containing alcohol or not containing alcohol.

Alcoholic beverages are not permitted at memorial services or memorial receptions at UUFD.

**B-8.1.3 (R) Open Flames**

The use of open flames, such as candles, matches, lighters, etc., is restricted to the sanctuary with vigilant supervision of responsible adults. Open flames are not permitted in other buildings or rooms at UUFD.

**B-8.1.4 (R) Animals in the Buildings**

Non-service animals are not permitted in the buildings except by permission of the Board.

**B-8.2 Emergency Planning**

In consultation with relevant paid staff, a Risk Management Committee will create and maintain a written plan for responding to reasonably foreseeable emergencies, including accident, illness, fire, toxic conditions, weather problems, threatening communications, power outages, and natural disasters. The Risk Management Committee reports directly to the Board.

**B-8.3 Child Protection**

Because of the Church’s special responsibility for children and youth in its care, the Staff with input from the Risk Management Committee will write and maintain clear procedures for the selection, training, and supervision of anyone who works with persons age eighteen and younger.

**B-8.3 (E) UUFD Faith Formation Program Manual**

*Contact Director of Faith Formation at [durangouu.org](http://durangouu.org)*

**B-8.4 Disruptive Behavior**

In order to sustain an atmosphere that is truly open to a wide variety of individuals, the Church will firmly and promptly address behavior that threatens the physical or emotional safety of any adult or child or chills the free exchange of opinions and beliefs. When such behavior occurs, the Minister will take immediate action if required and report promptly to the Board, recommending any further disciplinary action, which may include termination of Church employment or membership.

**B-8.5 Harassment**

Employees, volunteers, and agents of the Church are specifically prohibited from acts of harassment, including sexual harassment, against any member or participant in Church activities or any employee or applicant for employment.

### **B-8.6 Firearms**

The Church prohibits anyone other than on-duty law enforcement officials or off-duty law enforcement officials hired by the Church from carrying a firearm on Church property.

### **B-8.7 Building Security**

The staff and lay leaders will ensure that access to Church buildings is limited to those who have legitimate business there.

### **B-8.8 Universal Access**

The Church intends to make its premises and activities safely and conveniently accessible to persons with disabilities. The staff will ensure that Church facilities, programs, and policies meet or exceed all applicable legal requirements and that the Church engages in continual learning and improvement in this area.

## **B-9 CARE FOR MATERIAL RESOURCES**

The staff and all lay leaders will take reasonable care to prevent harm to the Church's financial assets, property, credit, and tax exemptions and develop administrative practices and procedures designed to prevent such harm and will report promptly to the Board on any significant shortcomings in their implementation.

### **B-9.1 Spending Authority**

The Staff and lay leaders control and are responsible for all spending out of Church accounts, subject to the following limitations:

- Donor-restricted funds may not be used in violation of donor restrictions or Board-restricted funds in violation of Board-imposed restrictions.
- Staff and lay leaders will promptly inform the Finance Chair and Board of any anticipated deviation from budgeted spending and recommend options for adjusting the budget. To ensure compliance, the Finance Committee will monitor expenditures of each cost center. The Finance Chair will counsel Staff and lay leaders whenever expenditures are approaching budgeted amounts, and will report expenditures in excess of budget to the Board.
- Board approval, on advice the Minister as Chief of Staff, is required to change compensation for any staff position or to change the basis on which benefits are calculated. Normally the Minister as Chief of Staff will propose such changes only in the course of the normal budgeting process.

### **B-9.2 Special Funds**

#### **Ministerial Discretionary Fund**

At the discretion of the Minister, this fund is used for emergency financial aid (not ongoing assistance) to members and friends of the church as well as for the community at large. When appropriate, requests will be first directed to community resources.

Contributions to this fund will come from a special collection taken at the Christmas Eve service each year and/or one or more share-the-plate Sunday collections as deemed necessary by the board to augment the fund.

Because of the dual needs for confidentiality and accountability:

- The account will be held in the name of the Unitarian Universalist Fellowship of Durango;
- Only the Minister and one member of the Caring Committee will have signatory rights; and
- Statements, if any, will be sent directly to the Minister.

The Minister will:

- Keep a detailed log of how monies from the account are used;
- Meet annually with the Treasurer to conduct a confidential audit;
- Present an annual report to the Board regarding amounts and purposes of all dispensed funds; and
- To the extent feasible, keep receipts for purchased services and provide gift cards for food and gas in lieu of cash.

### **B-9.3 Asset Protection**

The Minister must take all reasonable care to ensure that Church assets are protected from loss or theft, including:

- Maintenance of Church property and equipment to keep it in working order, subject to reasonable wear and tear working in cooperation with the Building and Grounds Committee; and  
*(Develop guidelines for loan chairs, screens, etc.)*
- Reasonable steps to protect the Church's intangible property, including intellectual property, electronic data, and paper files from significant damage or loss.

#### **B-9.3.1 (R) Document Retention**

The Staff must maintain written procedures to govern the backup, retention, and destruction of the Church's documents, giving definite retention periods for classes of financial, business, pastoral, personnel, and corporate records in both paper and electronic forms.

*Originally approved by the Board of Trustees: June 13, 2017 Revisions approved by the Board of Trustees: April 17, 2018; September 25, 2018; December 18, 2018, April 23, 2019*

## APPENDIX

### UUFD Treasurer Responsibilities and Division of Financial Tasks

The special responsibilities of the Treasurer as identified in UUFD Bylaws, Article VIII, Section 5 encompass a myriad of specific tasks, which are listed below. Various tasks are delegated to staff or to outside contractors. Currently delegated tasks are noted. Where no delegation is specified, the task is performed by the Treasurer. It is an explicit goal of the Board to relieve the Treasurer's workload by delegating as many of these tasks as possible to accomplish the church's mission while maintaining sound fiscal controls.

#### A. INCOME/RECEIPTS

1. Recording and depositing of donations
2. Delegated to Finance Clerk
3. Income procedures reside in a separate document

#### B. ACCOUNTS PAYABLE

##### 1. Responsibilities

- i. Pay invoice, reimbursement requests, check requests
- ii. Ensure charges are assigned to correct account numbers
- iii. Monitor online bank debits including Autopay and Bill Pay
- iv. Assign principal and interest in check register using mortgage amortization table
- v. Record debits in check register with account numbers and description of expenditures

##### 2. Regulations

- i. Check signing authority is restricted to only Board officers.
- ii. The check book resides at all times in the church office.
- iii. Check writing authority is restricted to the Treasurer, Office Administrator, and Deputy Treasurer if substituting for Treasurer.  
(See below.)
- iv. No person may both write and sign a check to themselves or a member of their immediate household.
- v. Treasurer is authorized to use the Bill Pay facility in online banking to write and implicitly sign all checks, except for the above limitation.

##### 3. Reimbursement Requests

- i. Duly authorized expenses are reimbursed after properly completed reimbursement forms are submitted to the Treasurer.
- ii. Completed forms include receipts and UUFD account number(s) and have been reviewed and signed by chair/head of cost center.
- iii. Reimbursement forms are submitted by placing the completed form in the Treasurer's mail drawer in the church office.
- iv. Requests will be submitted within 7 days of incurring the expense.

##### 4. Credit Cards

- i. Credit cards are used only by the person the card was issued to.
- ii. Card holders must limit expenditures to those which will be assigned to accounts they control.
- iii. Card holders annotate their charges on monthly statements with account numbers and descriptions and provide these to the Treasurer in a timely manner (normally within 3 days of the statement date).

- iv. Treasurer promptly pays the overall charge on the control account upon receipt of the annotated monthly statements.
- v. Treasurer records these assigned and annotated detailed charges to the check register.
- 5. Store Accounts (currently Kroeger's)
  - i. Account users provide their receipts with appropriate account assignments to the Treasurer within 3 days of any purchase.
  - ii. Treasurer pays store invoice in a timely manner after receiving all account user's receipts.
  - iii. Treasurer records account numbers and descriptions in the check register at the time the invoice is paid.
- 6. Payroll (currently contracted with the Payroll Department (PD))
  - i. Furnish, as needed, details of salaries, benefits, wage rates to the PD
  - ii. Provide master spreadsheet with hours worked and salaries due to PD on deadline
  - iii. Oversee payment of contractors such as visiting ministers, musicians, etc.
  - iv. Ensure that each contractor completes a W-9 form; provide completed W-9 forms to bookkeeper for preparation of 1099 forms
  - v. Send End-of-Year report to PD
  - vi. File monthly payroll master spreadsheet in the shared filesystem
  - vii. File PD records appropriately in the shared filesystem

#### C. FINANCE COORDINATION

- 1. Communication with Bookkeeper
  - i. Treasurer forwards check register to bookkeeper at first of every month.
  - ii. Treasurer forwards credit card registers at first of every month.
  - iii. Treasurer forwards Vanco reports at first of every month.
  - iv. Treasurer forwards monthly income reports at first of every month.
  - v. Payroll Department forwards payroll reports by the first of every month.
- 2. Cost Centers, Vendor Liaison  
 Cost centers are those individuals, committees, teams, and staff who spend church money.
  - i. Oversee committee/team/staff financial information
  - ii. Educate and train committee chairs, team leaders, and staff on adherence to UUFD practices
  - iii. Monitor compliance with practices; reinforce practices as needed
  - iv. Furnish quarterly budget detail reports to chairs/leaders/staff; resolve issues with chairs/leaders/staff
  - v. Vendors: ensure sales tax exemption is in place at major vendors and that cost centers are educated in using sales tax exemptions
  - vi. Maintain list of vendor's tax-exemption numbers

#### D. DEPUTY TREASURER

- 1. Board appoints a deputy treasurer to assume financial tasks in case active Treasurer is temporarily unable to perform duties for any reason.
- 2. Likely candidates will be emeritus treasurers.

E. FILING

1. File annotated paper records in church office: paid invoices, reimbursement requests with receipts
2. Maintain files of key tax and other government records

F. BANKING

1. Treasurer acts as principal authority to deal with bank; Finance Committee Chair serves as backup.
2. Treasurer and Finance Committee Chair both have authority to manage online banking access and privileges.
3. Treasurer manages credit card privileges.
4. Treasurer manages transition of UUFD administrations in regards to writing and signing checks and banking authority.
5. Treasurer manages bank accounts for all operating and off-budget funds, with the exception of the Minister's Discretionary Fund and the Legacy Fund, maintaining an appropriate balance between checking and interest-bearing accounts such as CDs.

G. OVERSIGHT

1. As part of its formal charge to monitor UUFD's income and expenses, Finance Committee monthly reviews bank and credit card statements.
2. Finance Committee monthly reviews P&L and Balance Sheet reports.
3. Finance Committee submits a written narrative report and P&L and Balance Sheet reports to the Board prior to the monthly Board meetings.
4. Finance Committee monitors contributions and other accounts receivable.

H. REPORTING REQUIREMENTS

1. State of Colorado reports
  - i. Annual property exemption report
  - ii. Annual Secretary of State report
2. Annual payroll audit to Church Mutual for calculation of Workman Compensation premium

Primary Author: Mark Swanson, Treasurer  
Date approved by the Board: 9/25/2018

