

# Unity of Bellevue

  

## Board of Directors

  

## Policy Manual

**Revised April 10, 2011**

Copy in *Italic Text* is current policy but has not yet been reviewed by the current Board

Copy in Plain Text is current policy and has been previously reviewed and revised

Copy in yellow highlight was reviewed and approved for change on the above date.

## SECTION I – BOARD OF DIRECTORS

(Aligned with Unity of Bellevue Bylaws)

### General Guiding Principles

The Ministry:

- follows Unity Principles in finance-related business transactions.
- stays in integrity in all finance-related business transactions.
- has demonstrable control over the handling of all financial aspects of the church's business, by complying with By-Laws and Policies, and by following documented processes/procedures.
- complies with all applicable state and federal laws (both to the letter and in intent) for all finance-related business activities.
- avoids actual or apparent conflict of interest in finance-related business transactions.
- maintains transparency in how it uses financial resources.
- uses mission to drive budget allocations beyond normal operational expenses.
- includes checks and balances as possible and warranted (activities done by one are reviewed by another independent person) in all finance-related processes and procedures.
- protects the personal information of its congregants by carefully managing and restricting access to it (who and how).

### Section 1.01 - STATEMENT OF PURPOSE

*The purpose of the Board of Directors of Unity is to grow in consciousness and provide leadership by example and action in accordance with Unity Truth principles.*

### Section 4.04 - BOARD OF DIRECTORS - MEMBERS

#### (a) Structure

*Unity of Bellevue Bylaws, Section 4.04(a) concerning the eligibility of an incumbent Board Member to be re-elected who has not served a full three-year term shall be interpreted to mean: "a Board Member who has not served a full three year term is eligible to serve two more consecutive three year terms".*

#### (b) Duties

##### (1) – LEADERSHIP ALIGNMENT

*A. Individuals serving in leadership positions at Unity of Bellevue, including both staff and volunteers, shall work together in Christ consciousness and alignment with the Mission Statement. All leadership positions in the church shall be "personed" by individuals openly communicating with the Minister.*

*B. Should a situation arise which negatively impacts the ability of the Church to function efficiently or in accord with the Mission Statement, the situation will be addressed in a timely and caring matter.*

*C. When a conflict is brought to the Board's attention, the Board listens to issues and directs the individual to the person with whom they have a breakdown.*

*D. Should the individuals be unable to resolve the conflict through direct communication, the Board will then take appropriate action to serve the best interests of the Church.*

*E. Anyone in a leadership position who chooses not to participate in resolution of the conflict, or who continues to allow issues to prevent the full functioning of the Church may be released from his/ her leadership position(s).*

#### **(4) - EMPLOYMENT OF MINISTER**

*It is the responsibility of the Board of Directors to employ a licensed or ordained Unity minister, or a person serving under special dispensation approved by the Association, for the church through cooperation with the employment management procedures of the Association of Unity Churches.*

#### **TERMINATION OF EMPLOYMENT OF MINISTER**

- A. The Minister may be terminated by the Board of Directors for cause.*
- B. In the event of a conflict between this ministry and the Senior Minister, the Conflict Transformation procedures of the Association of Unity Churches will be followed. After the Conflict Transformation process, termination of the employment of the minister will require a 2/3 majority vote of the Board of Directors or the active church membership.*
- C. Following the first year of the Minister's service at Unity of Bellevue, and annually thereafter, a formal review shall be conducted by the Board and presented by the President of the Board. In the event of an unfavorable review, the Board will follow step B above and the Senior Minister's contract renewal will be postponed until final resolution of the Conflict Transformation process.*

#### **(5) – BOARD RETREATS**

*Attendance at board retreats is mandatory for all board members.*

#### **(6) – CONFLICT OF INTEREST**

*It is the responsibility of every member of the Board of Directors to avoid the appearance of conflict of interest with regard to being compensated for performing work at the church. It is the policy of Unity of Bellevue that Board Members will not be compensated for work performed for the church.*

### **Section 4.05 – BOARD OF DIRECTORS – ELECTION**

(Revised April 10, 2011)

#### **(a) Qualifications**

No employee or anyone receiving money from the Church shall serve on the Board of Directors; also, no Board Member shall be the spouse, parent, or child of another Board Member, permanent employee or person receiving money from the Church, the Minister, or the Associate Minister.

#### **(b) Nominating Committee**

1. The Nominating Committee shall take into consideration the Board of Directors' input regarding the performance and qualifications of incumbent Board Members who wish to be candidates for re-election.
2. A Board Member wishing to run for re-election to the Board may not serve on the nominating committee. If the nominating committee member selected by the congregation wishes to be eligible to be nominated, she/he will relinquish her/his position on the committee and the congregation's alternate selection shall serve in her/his place.

Added Policy adopted Monday, February 16, 2009

3. The Nominating Committee, when complete, (By-Law Section 4.05 (b)) gathers for a process of discernment and creates a list of candidates, to be invited by the Committee, to serve. One candidate for each available seat on the Board of Directors is presented to the Annual Membership Meeting for acclaim.

#### **(c) Process**

The slate of new and returning candidates is announced prior to the Annual Membership Meeting and their pictures and bios are posted in the church as well. At the Annual Membership Meeting each candidate will speak briefly expressing their interest in serving.

Any Active Member who would like to be considered for future Board service need only write a letter of intent to the Board President. This candidate will be given full consideration by the Nominating Committee in the event of a vacancy for an un-expired term or for a full term in the future.

#### **Section 4.07 - BOARD OF DIRECTORS – MEETINGS AND QUORUMS**

##### **(a) - Regular Board Meetings**

1. If a Board member is going to miss a meeting and there is an issue on which they wish to vote, they must submit a letter stating their vote. The letter will be attached to the Board minutes.

##### **2. OPEN BOARD MEETINGS**

The Unity of Bellevue Board of Directors meetings shall be open to the congregation with limited participation by non-board members. The policy shall be implemented as follows:

A. Meeting and time to be publicized

B. Non-board members may speak:

1. to any issue for up to three (3) minutes after approval of the minutes of the previous meeting;

OR

2. by invitation of the Board President.

C. Anyone may attend.

D. The approved meeting minutes shall be posted on the bulletin board, with exceptions of items discussed during closed meetings or closed sessions.

E. Board meetings shall be held in an appropriate sized room.

F. Closed meetings or sessions shall be held for personnel, legal, salary, or other matters at the discretion of the President and/or Board.

#### **Section 4.08 – BOARD OF DIRECTORS - OFFICERS**

##### **(a) President**

The Board President will perform an exit interview for each departing Board Member.

##### **(c) Secretary**

The Board Secretary will be responsible for getting the approved versions of Policy statements, Bylaw revisions, Committee Commissions and other pertinent documents to the Board Development Committee for proper format and dissemination to Board Manual holders, Church Administrator, and Committee Chairpersons if applicable.

#### **Section 5.01 – COMMITTEES**

(a) A Chairman of a committee, or one designated spokesperson for the committee shall report to the Board, in writing or verbally, the progress of the committee, possibly including recommendations and/or motions. If there is no progress or recommendations, there need not be a committee report.

(b) The Board reserves the right to recommend and place additional members on any Board Committee at its discretion.

(c) Newly elected, first time Board Members shall be automatically appointed to the Board Development Committee

## SECTION II – FINANCES

### SECTION 2: FINANCIAL POLICIES (Revised August 2008)

#### Section 2.1: General Fund

##### 2.1.1: PURPOSE

The General Fund is used to support the day-to-day operation of the Ministry.

##### 2.1.2: REVENUES

###### a. Sources

Sunday offerings  
Mid-week donations (not designated to be used elsewhere)  
Bookstore sales  
Classes and workshops  
Church facility rentals  
Rental property  
Interest on Prudent Reserve and other bank accounts  
Fundraising events intended to support the General Fund  
Memorial gifts  
Alternative revenue streams (i.e. eScrip, web-site donations, web click-thru's)

###### b. Counting the Sunday Offering

The Board Treasurer is responsible for ensuring that the Sunday offering is counted within these guidelines:

- At least two people are present when the offering is counted.
- One counter (preferably both) is a Board member.
- If a second Board member is not available to help count, the second counter can be the usher leader or a former Board member.
- If the counting can not occur immediately after receipt, the offering is kept in a secure location until it can be counted.
- The Minister(s) is not involved.

A staff member then recounts the Sunday offering plus revenue from other sources as part of the Monday weekly deposit.

Any data revealed during this process is held in strict confidence, not to be disclosed.

###### c. Designated Gifts

Gifts received for a designated purpose are used for that purpose. Records are kept to demonstrate that. These records are available for review, if requested by the donor or for audit purposes.

When using a gift for its designated purpose presents a problem, the Senior Minister, or designee, meets with the donor (or executor for memorial gift) in a timely manner to arrange to do one of the following:

- Designate the gift for another purpose.
- Remove the designation and place the gift in the General Fund.

- Return the gift to the donor.

**d. Bookstore Discount**

Staff employees are entitled to a 20% discount on bookstore purchases.

**e. Privacy**

Access to congregant financial contribution details is strictly controlled, and limited to those who need access in order to perform the duties prescribed by these policies and general business accounting practices.

**f. Record-Keeping and Acknowledgement of Gifts (Offerings, Donations, Legacies) Received**

Detailed records are kept of all gifts received from identified givers.

Gifts that exceed \$250 are acknowledged in writing within a month (as required by IRS regulation).

In January, a report of gifts received in the previous calendar year is provided to each identified giver.

**g. Pledges (If a Pledge Program is Active)**

Each received pledge is acknowledged in writing, confirming the total pledge, payment frequency/amount, and the payment time period.

Detailed records are kept to track received payments versus pledged total.

A report showing status of received payments versus the pledged total is provided to each pledging congregant in July and October.

Pledge cards must be held for the duration of the pledge year in a secure location in the office as they can be considered “accounts due” by a financial institution.

**2.1.3: EXPENDITURES**

**a. Authorization and Approval**

Expenditures are paid only after authorization.

The following expenditures must be approved by the Board of Directors:

- A new staff salary
- An increase in staff salary
- A unbudgeted contractual obligation over \$5,000

Other expenses must be authorized by the Business Director or Senior Minister. In the absence of the Business Director or Senior Minister, the Board President or Board Treasurer can authorize such expenditures.

**b. Documentation**

All checks are supported with proper documentation, i.e., a bill, invoice or voucher, and include documented authorization (initials).

### **c. Check Signatures**

Two signatures are mandatory on all checks; normally:

- At least one signature is the Board President, Board Treasurer, or other designated Board Member.
- The other signature is the Senior Minister or Business Director.

When the above normal signatures are not available in a timely fashion:

- A proxy may be given to a designated staff member in place of the Senior Minister or Business Director.
- The Senior Minister and Business Director may sign checks if the Board Member is not available. In such cases, an email is sent to the Board Executive Committee stating that neither the Board President nor Treasurer is available, and including the date, payee, and amount of the check.

When signatures are pre-printed on payroll checks, a payroll details report is provided to the Board Treasurer for each payroll.

### **d. Credit Card Usage**

Only the Senior Minister and Business Director are authorized to use the Church credit card.

No expense may be charged to the Church credit card without prior approval of the Business Director or Senior Minister.

The Church credit card is kept in the safe when not required for use.

The Church credit card is used only for church-related expenses for which a credit card is the preferable form of payment, including, but not limited to, expenses for:

- Travel, lodging or entertainment related to guest speakers or presenters
- Airline tickets for church-related travel
- Guarantee of payment (deposit) for rentals, workshop registrations

The credit limit on the Church credit card is no more than \$5,000.

No more than \$5,000 is charged to the Church credit card in any given month; any exception must be approved by the Board Treasurer.

All Church credit card expenditures are documented with a receipt showing the amount, the purpose of the expenditure, the individuals/group involved, and the individual(s) who authorized the expenditure. This documentation is reconciled by staff monthly against the latest credit card billing statement, and any discrepancies are reported to the Board Treasurer. A copy of the monthly statement is provided to the Board Treasurer.

The credit card balance is completely paid monthly; any exception must be approved by the Board Treasurer.

**e. Cash Usage**

Most church-related expenses are paid with checks, not with cash.

A petty cash fund not to exceed \$150 is available to pay minor church-related expenses for which cash is the preferable form of payment. A receipt is required.

**f. Reimbursements**

Without exception, reimbursement for a church-related expense requires a receipt or other acceptable written documentation of the expense.

**g. Staff Salary Advances**

Emergency salary advances must be authorized by the Business Director, Senior Minister, and the Board Treasurer, made only by check, and deducted in total from the person's next paycheck.

**h. Classes and Workshops**

Contracts with teachers, facilitators, and workshop presenters include the stipulation that expenses are deducted before the percentage split is applied. Expenses may include, but are not limited to:

- Publicity
- Copier costs
- Audio tech and duplicating services
- Extraordinary staff time

**i. Fees for Presenters**

The Senior Minister sets the fees paid to external speakers for Sunday morning and/or workshop presentations.

**2.1.4: TITHING**

The Ministry is a tithing ministry, tithing to sources that positively support its collective spiritual growth and/or impact the Ministry and/or the congregation in a positive way.

**a. Responsibility for Designating**

The Senior Minister determines with consciousness the disbursement of the tithe.

**b. Tithe Calculation**

The tithe is at least 10% of the adjusted gross revenue (revenue minus cost of goods sold (COGS)).

**c. Payment**

Tithes are released in a timely manner.

Tithes are not to be held or "forgiven" to mitigate cash-flow problems.

**d. Recipient Guidelines**

- Unity "Roots and Fruits"

Much of the tithe goes to organizations and ministries related to the Unity/New Thought movement including, but are not limited to:

- Unity Institute
- Silent Unity
- Unity NW Region
- Association of Unity churches
- Unity ministries and teachers
- Unity literature
- Other New Thought ministries and teachers

- **Others External to The Ministry**

Tithe may also go to other organizations, groups, and individuals in alignment with The Ministry's culture, philosophy, and vision. These may include organizations that exist for other than spiritual purposes.

Preferable organizations:

- Maintain a Four-Star rating from Charity Navigator ([www.charitynavigator.com](http://www.charitynavigator.com))
- Work to empower people rather than enable them
- Affirm the equality and sacred worth of every human being

The Ministry does NOT tithe to political groups or legislation-advocacy organizations.

The Ministry is NOT established as a grant-making organization.

- **Ministry Service Opportunity**

The Ministry may also tithe to those within the Church community who have had a positive impact on the life of the Ministry, or to support the Ministry's presence in or service to the field. This could include, but is not limited to:

- Supporting education or enhancement opportunities for staff and congregants
- Recognition for volunteers
- Support to community outreach programs
- Congregant support (see Section 2.1.4e Financial Aid to Congregants)

**e. Financial Aid to Congregants** (adopted Board Meeting September 2007)

Financial assistance is possible to congregants on a one-time only basis within these guidelines:

- The recipient must be an active congregant, one who attends services, attends classes, and is generally known within the congregation.
- A request for assistance must be approved by the Senior Minister and at least one Board executive committee member.
- Assistance is considered a "gift" (not a loan), thus releasing the congregant from obligation and allowing them to return to the "flow of good" instantly.

- This gift is made directly to the party to whom funds are owed (i.e. if a rent payment is needed, the payment is made directly to the landlord and not to the congregant).
- In no case shall this gift of assistance exceed \$1,000.
- The recipient's name is never to be included in any tithe disbursement reporting data.

**f. Reporting**

In addition to formal General Fund Reporting to the Board of Directors (see Section 2.1.9 Reporting), tithe disbursement data is reported to the congregation regularly via the main bulletin board, the Sunday bulletin, the Annual Report, and platform announcements, as appropriate.

**2.1.5: PRUDENT RESERVE**

**a. Purpose**

The Prudent Reserve provides a source of funds to help keep payables current when:

- Cash-flow problems prevent timely payment of required budgeted/board-approved expenditures.
- A natural disaster, or other emergency, severely impacts normal church operations and cash flow.

**b. Contributions**

Revenues in excess of anticipated near-term expenses are transferred to the Prudent Reserve.

Funds withdrawn from the Prudent Reserve to address short-term cash flow problems must be repaid within 6 weeks. If current cash flow does not support that, then the current approved budget must be adjusted to accommodate timely repayment.

**c. Size**

Contributions to the Prudent Reserve continue until it is at least a minimum of 15% of current fiscal year budgeted expenses.

**d. Investment Guidelines**

The Prudent Reserve is kept in a money-market account, or similar investment instrument, that generates more interest than a saving account but is still easily accessible as needed.

**e. Reporting**

The current balance in the Prudent Reserve is reported:

- To the Board & Audit Committee (monthly)
- To the Treasurer (semi-monthly as part of the Cash Flow report)

**2.1.6: FINANCIAL REVIEW COMMITTEE (formerly Audit)**

The Financial Review Committee is a committee of, and reports directly to, the Board of Directors.

**a. Purpose**

The **Financial Review Committee** provides ongoing transparency of the Unity of Bellevue detailed financial data beyond the Board of Directors.

**b. Membership**

Board Treasurer (CHAIR)

Board President

Other Board Members (at their request)

Congregants (up to 3)

- Board Treasurer determines candidates for open Congregant member positions.
- Board President makes final appointments.

**c. Responsibilities**

- Review monthly Church detailed financial reports provided by the Business Director.
- Business Director to summarize any staff compensation details in the reports before forwarding them to the Treasurer.
- Recommend additional detailed review (as needed) of Church financial records.
- Board Treasurer to follow up on any questions or concerns with Business Director or Senior Minister (as appropriate), after coordinating with the Board President.

**2.1.7: INDEPENDENT CPA EXAMINATION**

**a. Timing**

Following the close of the fiscal year, the church financial records for the fiscal year are examined by an independent CPA.

A reasonable effort is made to have the resulting formal report available for the Annual Meeting (see By Law Section 3.05)

**b. Level**

A simple compilation is sufficient to meet our requirements.

The senior minister and/or the Board of Directors may decide whether the additional expense of a more comprehensive “review” or “audit” is justified.

**2.1.8: BUDGET**

**a. Fiscal Year**

The Church fiscal year is from April 1 to March 31.

**b. Responsibilities**

Senior Minister (supported by staff and Board Treasurer as needed):

- Develops a detailed annual budget.

- Presents it to the Board of Directors and Audit Committee, updating as needed to gain Board approval.
- Revises the budget if the revenue during the year changes more than 10% of the annual budget revenue, updating as needed to gain Board approval.

**Board of Directors:**

- Approves the annual budget.
- Approves the revised budget(s).
- Is familiar with the annual budget.

**Board Treasurer:**

- Presents the budget at the Annual Membership Meeting each May.

**Audit Committee:**

- Is familiar with the annual budget.

**c. Timing**

Budget for the next fiscal year is approved by Board of Directors no later than the end of the current fiscal year March 31.

**2.1.9: REPORTING**

**a. To the Board of Directors**

- Summary of previous month's actual financial data (monthly)
- Disbursement (recipients and amounts) of tithe from previous month revenue (monthly)
- Ministry Service Opportunity Tithe disbursement summary by category (quarterly)

**b. To the Board Treasurer**

- Deposit report, with Sunday count sheets and retail tally (weekly)
- Cash-flow reports (semi-monthly)
- Payroll details reports (semi-monthly when payroll check signatures are pre-printed)
- Copy of the bank statement from each active account (monthly)
- Copy of the monthly statement for the Church credit card (monthly)

**c. To the Audit Committee**

- Current balance of all bank and investment accounts, including the Prudent Reserve (monthly)
- Detailed actual financial reports (all extant versions of Profit & Loss Statements, Balance Sheet, Weekly Income Report) monthly.

## SECTION III – CHURCH ACTIVITIES

(Revised March 20, 2011)

### **Alcoholic Beverages**

Unity of Bellevue will allow adults (21 years or older) to choose for themselves whether or not to consume alcohol at church functions. Only champagne, champagne punch, or wine may be served in Church facilities. Servers must not encourage alcohol consumption for any reason.

### **Church Involvement**

Unity of Bellevue as a spiritual community shall not engage in multi-level direct marketing enterprises or private business enterprises. The church further restricts employees, Board members, church groups, members and non-members from using the church mailing list for the distribution of such literature and the church as a venue for such activities.

**Fundraising activities** that require the support of Unity of Bellevue membership on or off site shall require approval by the Business Director.

Unity of Bellevue's Board of Directors declines to enter into any formal affiliation or relationship with any outside person, business, or group so that we can continue to focus exclusively on our primary mission and spiritual purpose.

(Per Special meeting of the Board on December 2, 2007)

### **Counseling Services (on church premises)**

1. Spiritual counseling services are conducted primarily by the Senior Minister and the Pastoral Care Minister.
2. Members conducting counseling services under the direction of Unity of Bellevue on a regular basis must complete an application form for the benefit of Unity of Bellevue's liability insurance carrier.
3. Members conducting counseling services not under the direction of Unity of Bellevue must provide Unity of Bellevue a certificate of professional liability insurance naming Unity of Bellevue as an additional insured.
4. Non-members, such as guest speakers, may, under the direction of Unity of Bellevue, provide private counseling services limited to their specific area of expertise and provide a certificate of professional liability.

### **Food and Drink**

No food or drink will be allowed in the sanctuary, except water for performers and speakers.

### **Library**

Rules concerning the use of the Library are to be posted/available in the Library.

### **Parent Releases**

Releases signed by the parents, or legal guardians are required for a minor person's participation in any and all field activities.

### **Parking Lot**

No unauthorized overnight parking or camping on church property will be allowed. Unauthorized vehicles will be towed at the owner's expense.

### **Pets (Revised July 2006)**

No animals except certified seeing-eye dogs or other service animals will be allowed in the church. Exceptions may be made for sacerdotal or educational purposes, and only with the permission of the minister(s).

### **Rental of Church Premises**

1. Rental of the premises for a fee, e.g. concerts, weddings, receptions, workshops, etc. shall require the renter to sign a rental agreement . Included in the rental fee will be the cost of the additional premium, if any, charged by Unity of Bellevue's liability insurance carrier.
2. Rental of the premises to another organization for a fee shall require the renter to sign a rental agreement. Such organization shall be further required to deliver to Unity of Bellevue a certificate of insurance in an amount as shall be proscribed in the rental agreement. Such certificate of insurance shall name Unity of Bellevue as an additional insured.
3. Fees for rental of the premises of Unity of Bellevue shall include a security charge and a clean-up charge. These charges shall not be waived.

### **Soliciting/Panhandling**

No soliciting or panhandling will be allowed in the church building and surrounding property.

### **Sustainability**

Unity of Bellevue strives to demonstrate ecological stewardship through its decisions and choices in ways that promote sustainability.

## **SECTION IV – CHURCH MEMBERSHIP**

(Revised February 20, 2011)

### **Renewal of Membership**

Reference: Bylaws Section 3.03(b)

The membership renewal form, mailed each odd numbered calendar year, shall specify that the completed form must be received in the church office by the Friday, on week prior to the Annual Membership Meeting (Friday date to be specified). The renewal form shall also specify that a member failing to return the form by that date will be placed on Inactive status and will not be eligible to vote at the meeting. A member may later return to Active status by filing a completed renewal form with the church office.

### **New Member Orientation**

1. Qualified for membership (Bylaws, Sections 3.01 and 3.02), a prospective new member will be scheduled for an orientation meeting.
2. The Membership Committee will conduct the orientation meeting.
3. All new members will have their names and dates of joining included in the official copies of the Church and Board records.
4. Photos of each new member will be taken on Membership Sunday and mounted in the church membership books.

5. New members will receive a membership card and a letter from the Membership Committee/Minister to welcome them into our spiritual family.

### **New Member Requirements** (3<sup>rd</sup> revision February 20, 2011)

1. Membership is a step which helps the truth student to place their spiritual growth first. To aid in the fulfillment of that goal, we see membership to mean the willingness to embrace the following:
  - pray on behalf of self, the ministry, and the world
  - join in regular Sunday Celebrations
  - take classes at the church on a regular basis
  - participate in the Annual Pledge Program
  - be a part of Joyful Service/Volunteer life of the church.
2. Sections 3.01 and 3.02 of the Unity of Bellevue Bylaws ARTICLE III-Membership will be followed. Section 3.01 QUALIFICATIONS OF MEMBERS states, "A Member of Unity of Bellevue shall endeavor to live in accord with the Jesus Christ principles of Love and Truth as taught by Unity. A member shall further the work of this Ministry through his/her active interest, love and support".
3. New Member Orientation will be offered once a year in the Spring. A sign up sheet and membership brochure with dates and times of the classes will be available for congregants who are interested.
4. Classes Required for membership are the following:
  - Unity 101 (or equivalent) ...AND...
  - Prosperity course (to be determined by Senior Minister) ...AND...
  - Orientation .....AND.....
  - New Member Sunday.
5. The church office will keep a record of classes attended by the congregant.
6. If a congregant is a member of another Association of Unity Church and wishes to **transfer** that membership to Unity of Bellevue, the congregant will contact that church and ask them to send to Unity of Bellevue a transfer of membership letter or present a membership card or certificate from that church. The congregant will then be required to attend only the class that is specific to Unity of Bellevue, which is usually the last class titled "Personal Growth and Service" and attend the "Membership Sunday". However, the congregant is welcome to attend any or all of the other classes offered in that series. Transfer of membership is only complete if/when the application chooses to embrace the current membership responsibilities (Section 1 above).
7. If a congregant has been a former member of Unity of Bellevue, but has been away for many years and there is no record of their membership, then that member will be asked to "reaffirm" membership by attending the class in the membership series that is specific to Unity of Bellevue and attend the "Membership Sunday" as a reaffirmed member. Re-affirmation of membership is only complete if/when the application chooses to embrace the current membership responsibilities (Section 1 above).

8. All new members will have their names and dates of joining included in the official copies of the Church and Board records.
9. Photos of each new member will be taken on or before Membership Sunday and mounted in the church membership books.
10. New members will receive a certificate of membership and a membership card signed by the Minister to welcome them into our spiritual family.

## **SECTION V – COMMUNICATIONS** (reviewed September 20, 2009)

### **Official Correspondence**

All external correspondence related to church business shall originate through church administration or the Board Secretary.

## **SECTION VI – MEMORIALS**

### ***Memorial Plaques or Monuments***

#### *Approval Process:*

*Any member of Unity of Bellevue who wishes to place a memorial on church property must submit, in writing, a request to the Building and Grounds committee. The committee's function will be to advise the church member of the policy and guidelines affecting private memorials and remembrances, reach a consensus with the presenting party as to the final form of the memorial and present a proposal, that conforms to the guidelines outlined in this policy, to the Board of Directors for approval.*

1. *Outdoor memorial plaques or monuments of any nature must not exceed 2" X 3" in size. Plaques identifying benefactor of a gift to the church can be attached to the donated or funded item so long as it is attached appropriately and does not intrude visually. The maximum size must not exceed 2" X 3".*
2. *Indoor plaques will not exceed 1" X 2-1/2".*
3. *Plaques associated with living memorials must be appropriately situated on or near the memorial at an appropriate height as approved by the Grounds and Maintenance Committee.*
4. *The Church is not responsible for any incurred expense involving the memorial or any expense for safekeeping and upkeep.*
5. *Records of the memorial shall be kept by the Church Administrator. The record shall serve to document the following : date approval, description, location and name of family donating the memorial.*

### ***Allocation of Memorial Funds***

*In the event a benefactor donates moneys to the church which are not designated for a specific purpose, the amount shall be deposited in the appropriate fund to be used at a later date in accordance with the wishes of the Board and Minister.*

*Such moneys that are donated for a particular purpose as a memorial gift shall similarly be deposited until the funds are used to fulfill the wishes of the benefactor as agreed by the church.*

*In each case a record shall be kept so that appropriate acknowledgments can be made.*

## SECTION VII – PERSONNEL

(Revised August 2010)

### ***Non-Discrimination***

*In keeping with Unity Principles and the Mission and Vision of this ministry, it is the policy of this Church to offer equal employment opportunities without regard to race, sex, age, color, national origin, sexual orientation, marital status, or disability, providing candidates meet the job requirements and qualifications as stated in the job description.*

### ***Sexual Harassment***

*It is the policy of this Board that all persons employed by the Church will serve in their capacities free from harassment on the basis of their sex, race, age, creed, religion, national origin, disability, sexual orientation or marital status.*

*Sexual harassment would include an instance when that employee's continued employment or advancement is conditioned on submission to unwelcome advances, and would also include sexually explicit language or touching, creating a hostile environment within which to work.*

*Any such incidents will not be tolerated, and will be the basis for immediate discipline, up to and including dismissal.*

*Any employee who feels intimidated or harassed is encouraged to immediately report any such incidents to the Minister and/or a member of the Executive Committee of the Board of Directors.*

*Any such report will be investigated promptly. The complaint will be kept confidential among parties necessary to investigate and adjudicate the complaint, at the request of the complainant. No employee submitting such a report will suffer any retaliation for filing that complaint.*

### ***Youth Education Personnel***

*It is the policy of this Board that all volunteers and paid workers involved with the Youth Education Department shall complete an application form which will include youth work qualifications and references, and will disclose any previous criminal or sexual misconduct history.*

*No person with a history of criminal or sexual misconduct shall serve in any capacity in the Youth Education Department.*

*It is the responsibility of the department or appropriate church staff to check submitted references and recent youth work experience.*

*It is also the responsibility of the department head to implement the necessary procedures to insure the well being and safety of all participants in youth activities.*

*It is the policy of this Board that any reported incident of criminal activity or sexual molestation of a minor must be reported to the appropriate authorities.*

### **Nepotism (per Board approval August 31, 2010)**

1. Unity of Bellevue permits the employment of qualified relatives of employees, of the employee's household, or immediate family as long as such employment does not create actual conflicts of interest. For the purposes of this policy "qualified relative" is defined

as a spouse, domestic partner, child, parent, sibling, grandparent, grandchild, aunt, uncle, cousin, niece, nephew, corresponding in-law, adoptive relationship, step relationship, or any member of the employee's household. The Ministry will use sound judgment in the placement of related employees in accordance with the following guidelines:

- a. Individuals who are related by blood, marriage, domestic partnership, adoption, or reside in the same household are permitted to work in the same department, provided no direct reporting or supervisor – to- subordinate relationship exists. That is, no employee is permitted to work within the “chain of command” when one relative’s work responsibilities, salary, hours, career progress, benefits, or other terms and conditions of employment could be influenced by the other relative.
  - b. Related employees may have no influence over the wages, hours, benefits, career progress and other terms and conditions of the other related staff members.
  - c. Employees who marry while employed, or become part of the same household are treated in accordance with these guidelines.
2. Engaging the services of a relative of an employee through contract is not permitted as it presents a potential conflict of interest.
  3. Engaging the services of a relative of a member of the Board of Directors through contract is not permitted as it presents a potential conflict of interest.
  4. Any exceptions will be reviewed and approved by the Board of Directors.

## **SECTION VIII – PLANNED GIVING PROGRAM POLICIES AND GUIDELINES**

(Revised February 19, 2007)

### Authorization

Unity of Bellevue welcomes both current and deferred gifts of assets. The types of gifts to be encouraged include outright contributions; bequests; gifts of retirement plan assets; charitable remainder trusts; charitable lead trusts; gifts of life insurance policies and proceeds; gifts of residences and farms subject to retained life estates; bargain sales; and such other gift arrangements as the Board of Directors (hereinafter “the Board”) may from time to time approve. All programs, solicitation plans, and activities shall be subject to the oversight of the Finance Committee of the Board and ultimately of the entire Board.

### Policies

1. The policy of Unity of Bellevue is to inform, serve, guide or otherwise assist donors who wish to support Unity of Bellevue's activities, but never under any circumstances to pressure or unduly persuade. In particular, whenever a gift involving an irrevocable transfer of assets is under consideration, every effort should be made to insure that completing the gift would not jeopardize the donor's personal or financial security.
2. Persons acting on behalf of Unity of Bellevue shall in all cases advise each donor to discuss the proposed gift with independent legal counsel, as well as with other professional advisors

of the donor's choice, so as to ensure that the donor receives a full and accurate explanation of all aspects of a proposed charitable gift.

3. The Minister and any person(s) designated by the Board are authorized to negotiate planned gift agreements with prospective donors, following program guidelines approved by the Board.
4. Prototypes of all planned giving agreements requiring execution by Unity of Bellevue shall first be reviewed and approved as to form by Unity of Bellevue's legal counsel. However, each particular agreement need not be reviewed by legal counsel, provided it is based on a prototype agreement that has been reviewed and approved.
5. Gifts of the following types of property must be reviewed and approved by the Gift Acceptance Committee, as established by the By-laws (5.01). When required by the Bylaws of Unity of Bellevue, acceptance of gifts of certain types of property may also need to be approved at a Membership meeting. Before acceptance, relevant information about the property shall be ascertained, including a copy of any appraisal secured by the donor. Unity of Bellevue also reserves the right to secure its own appraisal.
  - a. real estate
  - b. closely held stock
  - c. tangible personal property
  - d. partnership interests
  - e. any other property interest which is not readily negotiable
6. Outright gifts of cash, publicly-traded securities and life insurance policies do not require approval by the Gift Acceptance Committee.
7. Unity of Bellevue shall not serve as trustee of charitable remainder trusts and charitable lead trusts. Donors to such trusts may select from among potential trustees identified by the donors themselves or – in the case of donors who would like to receive suggestions as to suitable potential trustees – by Unity of Bellevue.
8. The following Guidelines are established to assure that planned gifts accepted by Unity of Bellevue will be cost effective.

#### Guidelines

##### 1. **Outright Gifts**

###### A. Description

An outright gift refers to a contribution of cash or property in which the donor retains no interest and which can be used currently by Unity of Bellevue. Securing outright gifts is Unity of Bellevue's highest priority, and donors who are able to make an outright gift will be encouraged to do so.

###### B. Guidelines

1. Unity of Bellevue will accept an outright gift of any amount, though gifts to establish a named endowment must meet the minimum funding requirements set by the Board.

2. Unity of Bellevue welcomes outright gifts of property as well as cash, but all property, other than publicly-traded securities and life insurance policies, must be approved by the Gift Acceptance Committee before it can be received.
3. A donor may complete a gift in a single transaction or make a pledge to be paid over whatever period of time is mutually acceptable to the donor and Unity of Bellevue.

## 2. **Bequests**

### A. Description

A bequest is generally understood to be any gift made upon death pursuant to a provision in the donor's will or revocable living trust. Bequests have historically been the most important kind of deferred gift, and they have contributed significantly to the building of institutional endowments. The encouragement of bequests will be one of the highest priorities of Unity of Bellevue.

### B. Guidelines

1. Sample bequest language for restricted and unrestricted gifts, including endowments, will be made available to donors and their attorneys to ensure that the bequest is properly designated. Each bequest donor will also be invited to provide a confidential copy of that section of his or her will naming Unity of Bellevue as a beneficiary or some other written documentation confirming the bequest provision.
2. The Minister is authorized to accept bequests on behalf of Unity of Bellevue, except that bequests of property that entail potential expense, liability, or inconvenience on the part of Unity of Bellevue or bequests subject to restrictions with which it may be difficult for Unity of Bellevue to comply shall require approval of the Gift Acceptance Committee.
3. During the probate of estates containing a bequest to Unity of Bellevue and during the post-death administration of revocable trusts containing dispositive provisions benefiting Unity of Bellevue, the Minister and others designated by the Minister, in consultation with legal counsel for Unity of Bellevue, shall represent Unity of Bellevue in all dealings with the attorney and personal representatives of the estate.

## 3. **Gifts of Retirement Plan Assets**

### A. Description

Many potential supporters of Unity of Bellevue likely have IRAs or qualified retirement plans, and the value of the assets involved can be considerably more than the donor would ever need during retirement. In some cases it can be appropriate for donors to use these assets to make current outright gifts, whereas in other cases it may be preferable to have retirement plan assets contributed upon death.

### B. Guidelines

1. Unity of Bellevue shall encourage current outright gifts of assets distributed from retirement plans, provided that donors, in consultation with their advisors, determine they are able to part with such assets without

compromising the financial security of their retirement years and determine as well that the gift will not result in tax disadvantages.

2. Prospective donors of retirement plan assets upon death shall be encouraged, in consultation with their advisors, to consider structuring gifts of such assets either through an outright transfer to Unity of Bellevue by means of a beneficiary designation or through a charitable remainder trust designed to provide life payments to one or more beneficiaries of the donor's estate.

#### 4. **Charitable Remainder Trusts**

##### A. Description

A charitable remainder trust is a separately administered trust established by the donor. It provides for payments to the donor and/or other named beneficiary(ies) either for life or a term of years (not exceeding 20), whereupon the remaining trust assets are distributed to one or more charities.

A charitable remainder annuity trust pays a fixed amount, which must be at least 5 percent and no more than 50 percent of the fair market value of the assets initially contributed to the trust. This amount does not change, and no additional gifts may be made to the annuity trust after its creation. In addition, the present value of the remainder interest at the time of creation must be at least 10 percent of the value of the assets used to create the trust, and there cannot be a greater than 5-percent likelihood at the time of creation that the trust's assets will be exhausted before the trust ends.

A charitable remainder unitrust pays a fixed percentage (at least 5 percent but no more than 50 percent) of the fair market value of trust assets, as valued annually. Because the value of assets can be expected to change from year to year, the unitrust payment will vary in amount each year. Additional contributions may be made to the trust after it is established. Also, the present value of the remainder interest associated with any contribution of assets to the trust must be at least 10 percent of the value of those assets.

Several variations of the unitrust are possible. A "standard" or "straight" unitrust pays the stipulated amount, even if it is necessary to invade principal to do so. A "net-income" unitrust pays the lesser of the stipulated amount or the actual net income, so principal would not be invaded. A "net-income with make-up-provision" unitrust is like the net income unitrust except that excess earnings can be applied to cover accrued deficiencies resulting from the net income being less than the stipulated amount. A fourth variation is the "flip" unitrust, which functions initially as either a net-income unitrust or a net-income with make-up provision unitrust but then becomes a standard unitrust at a later point in the trust's existence.

##### B. Guidelines

The terms of each trust are settled upon by the donor and the trustee. Nevertheless, in certain circumstances it may be appropriate for Unity of Bellevue to offer suggestions as to aspects such as the payout rate, the number of income beneficiaries, or the duration of the trust.

#### 5. **Charitable Lead Trusts**

##### A. Description

A charitable lead trust is a trust in which the income, or "lead" interest, is paid to Unity of Bellevue, and the "remainder" interest is given to one or more non-charitable

beneficiaries, who could be either the donor or family members. The amount paid to Unity of Bellevue may be either a fixed sum (an “annuity trust” interest) or a percentage of trust assets as valued each year (a “unitrust” interest).

**B. Guidelines**

The terms of each trust are settled upon by the donor and the trustee. Nevertheless, in certain circumstances it may be appropriate for Unity of Bellevue to offer suggestions as to aspects such as the payout rate, the number of income beneficiaries, or the duration of the trust.

**6. Life Insurance Gifts**

**A. Description**

There are various methods by which a life insurance policy may be contributed to Unity of Bellevue. A donor may:

1. Assign irrevocably a paid-up policy to Unity of Bellevue;
2. Assign irrevocably a life insurance policy on which premiums remain to be paid; or
3. Name Unity of Bellevue as a primary or successor beneficiary of the proceeds.

**B. Guidelines**

1. Any of these types of life insurance gifts are acceptable to Unity of Bellevue. In the event a policy is contributed on which premiums remain to be paid, Unity of Bellevue may elect to pay the premiums, provided the donor makes equivalent contributions for that purpose.
2. For any policy of which it is the owner, Unity of Bellevue reserves the right to continue paying premiums (if any), surrender the policy for cash, or elect a paid-up policy for a reduced amount.

**7. Retained Life Estates**

**A. Description**

An individual may transfer to Unity of Bellevue title to a personal residence or farm, with the donor or another person retaining use of the property for a term of years or for the life of the donor and/or another person.

**B. Guidelines**

The donor or other person(s) for whose benefit the life estate has been retained shall continue to be responsible for real estate taxes, insurance, utilities and maintenance after title to the property is transferred unless Unity of Bellevue, upon prior approval of the Gift Acceptance Committee, agrees to assume responsibility for any of these items. In any event, Unity of Bellevue shall enter into a retained life estate arrangement only if it is also party to an agreement that specifies the respective rights and responsibilities of Unity of Bellevue and of the person(s) for whose benefit the life estate has been retained.

**8. Bargain Sales**

**A. Description**

A “bargain sale” is a sale of property to Unity of Bellevue for an amount less than the property's current fair market value. The excess of the value over the sales price represents a contribution. The bargain sale price may be paid either in a lump sum or in installments.

**B. Guidelines**

Unity of Bellevue, upon approval of the Gift Acceptance Committee and legal counsel, may purchase real estate, securities, or other property on a bargain sale basis. The price paid for the property should result in a gift significantly large to make the transaction worthwhile for Unity of Bellevue.

**9. Gifts of Real Estate**

**A. Description**

Gifts of real estate may be made in various ways: outright or through a charitable remainder trust, a charitable lead trust, a retained life estate or a bargain sale. These guidelines pertain to gifts of real estate in general.

**B. Guidelines**

1. In determining whether to accept a particular piece of property, Unity of Bellevue shall take into account the nature of the proposed gift arrangement, the usefulness of the property for purposes of programs operated by Unity of Bellevue; the marketability of the property; and carrying costs related to the property, such as property owners association dues, taxes, insurance premiums (taking into account coverage provided), and maintenance expenses.
2. The donor shall secure a qualified appraisal of the property. The cost of the appraisal shall be borne by the donor.
3. Unity of Bellevue (or the trustee in case of a charitable remainder trust or charitable lead trust) shall determine if the donor has clear title to the property. The costs associated with such determination may, in the discretion of the Gift Acceptance Committee, be borne by Unity of Bellevue.
4. An environmental audit shall be required unless the Gift Acceptance Committee decides the requirement can be waived for a particular property, such as a single-family residence. The costs associated with such an audit determination may, in the discretion of the Gift Acceptance Committee, be borne by Unity of Bellevue. No property containing toxic wastes shall be accepted prior to their removal or other remedies assuring that Unity of Bellevue assumes no liability whatsoever in connection with such toxic wastes.
5. Unity of Bellevue may accept property subject to a mortgage, provided the property has sufficient equity, available cash flow will service the mortgage, and the property is marketable.
6. A donor should be encouraged not to transfer mortgaged property to a charitable remainder trust unless the trust would not be disqualified and unless the income from the property is sufficient to cover all liabilities.
7. If a donor wants to give real estate and retain income, a “flip” charitable remainder unitrust is the preferred instrument (although either a “net-income” unitrust or “net-income with make-up-provision” unitrust would also be acceptable).

**10. Gifts of Closely Held Stock and Other Business Interests**

**A. Description**

Donors may make gifts of closely held stock, limited partnership units, and similar interests in businesses. These can be accepted by Unity of Bellevue so long as Unity of Bellevue either assumes no liability or considers the amount of liability to be acceptable, and so long as the property can be sold within a reasonable period of time. In the case of closely held stock, the corporation may be willing to redeem the stock or other stockholders may be willing to purchase it.

**B. Guidelines**

1. To be considered for acceptance, limited partnership units and similar interests in businesses must not subject Unity of Bellevue to cash calls or other liability and must not have adverse tax consequences for Unity of Bellevue.
2. Closely held stock may be accepted if the probability exists of selling it within a reasonable period of time to the corporation, other stockholders, or others interested in acquiring the corporation. If a potential gift involves Subchapter S stock, Unity of Bellevue may accept the gift if the income tax liability associated with owning and selling the stock appears to be reasonable in proportion to the income that Unity of Bellevue would actually receive.

**11. Amendments**

These Policies and Guidelines may be amended at any time by a majority vote of the Board.